

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	3,847,213	421,576	2,450,766	974,871
Direct water billings on ratepayers -- own municipality	2	88,435	-		88,435
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	97,373	-		97,373
-- other municipalities	5	-	-		-
Subtotal	6	4,033,021	421,576	2,450,766	1,160,679
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,229	325	-	2,904
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,235	1,333		2,902
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	2,974	339	-	2,635
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	2,854	325	-	2,529
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	13,292	2,322	-	10,970
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	49,530	-	-	49,530
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	65,050	-	-	65,050
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	114,580	-	-	114,580
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	218,418			218,418
Canada specific grants	30	1,700			1,700
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	403,894			403,894
Subtotal	33	624,012			624,012
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	64,164	-	-	64,164
Fines	37	-			-
Penalties and interest on taxes	38	43,403			43,403
Investment income - from own funds	39	-			-
- other	40	38,842			38,842
Sales of publications, equipment, etc	42	3,668			3,668
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	9,100			9,100
Contributions from non-consolidated entities	45	-			-
--	46	18,774			18,774
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	177,951	-	-	177,951
TOTAL REVENUE	51	4,962,856	423,898	2,450,766	2,088,192

For the year ended December 31, 1990.

South Dumfries Tp

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[illegible]

For the year ended December 31, 1990.

South Dumfries Tp

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

South Dumfries Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

South Dumfries 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	1,154,723	27,463	8,390	57.978000	68.209000	66,949	1,873	572	1,356	-	22	70,772
Separate consolidated													
Total all school board taxation	0						2,025,368	302,320	83,421	31,106	5,310	3,241	2,450,766

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

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	3,875	-	-	22,854
Protection to Persons and Property					
Fire	2	-	-	-	3,040
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	465
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	3,505
Transportation services					
Roadways	8	115,283	-	-	5,380
Winter Control	9	18,767	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	9,065	-	-	-
Subtotal	15	143,115	-	-	5,380
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	18,850
Garbage Collection	19	23,606	-	-	3,325
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	23,606	-	-	22,175
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	21,667	1,700	-	292,389
Libraries	38	18,017	-	-	2,458
Other Cultural	39	8,138	-	-	21,911
Subtotal	40	47,822	1,700	-	316,758
Planning and Development					
Planning and Development	41	-	-	-	23,348
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	9,874
--	46	-	-	-	-
Subtotal	47	-	-	-	33,222
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	218,418	1,700	-	403,894

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
South 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	164,632	-	122,790	3,336	4,425	1,697	296,880
Protection to Persons and Property								
Fire	2	27,269	-	61,728	21,237	-	140	110,374
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	24,851	-	-	-	24,851
Protective inspection and control	5	53,903	-	16,419	-	-	-	70,322
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	81,172	-	102,998	21,237	-	140	205,547
Transportation services								
Roadways	8	140,370	-	232,732	137,576	-	-	510,678
Winter Control	9	30,691	-	21,899	-	-	-	52,590
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	7,458	-	-	-	7,458
Air Transportation	13	-	-	-	-	-	-	-
--	14	2,128	-	27,753	-	-	-	29,881
Subtotal	15	173,189	-	289,842	137,576	-	-	600,607
Environmental services								
Sanitary Sewer System	16	9,919	-	101,001	-	-	-	110,920
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	31,884	34,635	100,629	78,834	-	-	245,982
Garbage Collection	19	-	-	106,145	-	-	-	106,145
Garbage Disposal	20	-	-	105,437	-	-	-	105,437
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	41,803	34,635	413,212	78,834	-	-	568,484
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,740	-	-	-	1,740
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,740	-	-	-	1,740
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	244,606	-	168,316	43,777	4,800	1,837	459,662
Libraries	38	45,839	-	30,582	11,949	-	-	88,370
Other Cultural	39	7,099	-	28,273	-	-	-	35,372
Subtotal	40	297,544	-	227,171	55,726	4,800	1,837	583,404
Planning and Development								
Planning and Development	41	62,427	-	7,338	-	-	-	69,765
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	9,874	-	-	-	-	9,874
--	46	-	-	-	-	-	-	-
Subtotal	47	62,427	9,874	7,338	-	-	-	79,639
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	820,767	44,509	1,165,091	296,709	9,225	-	2,336,301

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	96,928	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	215,893	
Reserves and Reserve Funds	3	401,482	
Subtotal	4	617,375	
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	175,169	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	175,169	
Grants and Loan Forgiveness			
Ontario	20	276,887	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	276,887	
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	1,069,430	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,059,840	
Subtotal	36	1,059,840	
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	1,059,841	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	87,337	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	87,337	
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	87,337	
* - 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

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	-	-	-	3,336
Protection to Persons and Property					
Fire	2	-	-	-	19,255
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	19,255
Transportation services					
Roadways	8	276,887	-	-	414,463
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	276,887	-	-	414,463
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	40,000
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	40,000
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	-	-	-	178,741
Libraries	38	-	-	-	11,949
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	190,690
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	392,096
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	392,096
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	276,887	-	-	1,059,840

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	-	
Waterworks System		18	28,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	28,000	
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	175,169	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	19,876	
--		46	-	
	Subtotal	47	195,045	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	223,045	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

South 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	25,876	
: To Canada and agencies	2	-	
: To other	3	197,169	
	4	223,045	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	223,045	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	47,876	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	175,169	
--	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	18,277	
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	-	
	45	18,277	Total

Municipality

South Dumfries Tp

For the year ended December 31, 1990.

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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	- 98,518	108,286	14,067			
- 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	7,522	2,352				
- user rates (consolidated entities)	53	27,000	7,635				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	34,522	9,987				
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	35,354	5,524	22,483	17,517	-	-
1992	61	7,462	1,056	24,731	15,269	-	-
1993	62	3,566	398	27,205	12,795	-	-
1994	63	1,494	115	29,925	10,075	-	-
1995	64	-	-	70,825	7,083	-	-
1996-2000	65	-	-	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	47,876	7,093	175,169	62,739	-	-
* 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

South Dumfries Tp

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		406,618	6,823	413,441							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		2,322	-	2,322							
--	8		8,135	-	8,135							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	417,075	6,823	423,898	413,441	8,135	-	2,322	-	423,898	-
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	-	417,075	6,823	423,898	413,441	8,135	-	2,322	-	423,898	-

1990 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, 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	-	1,268,682	20,544	-	1,289,226	1,263,328	25,898	-	-	1,289,226	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	89,890	1,779	-	91,669	91,351	318	-	-	91,669	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	982,896	15,956	-	998,852	978,784	20,068	-	-	998,852	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
	Secondary separate (specify)												
	--	70	-	69,641	1,378	-	71,019	70,772	247	-	-	71,029	-
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	2,411,109	39,657	-	2,450,766	2,404,235	46,531	-	-	2,450,776	-	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

South Dumfries Tp

10
15

		1 \$
Balance at the beginning of the year	1	512,026
Revenues		
Contributions from revenue fund	2	80,816
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	249,400
Recreational land (the Planning Act)	61	95,425
Investment income - from own funds	5	51,574
- other	6	-
--	9	-
--	10	-
--	11	211,612
--	12	-
Total revenue	13	688,827
Expenditures		
Transferred to capital fund	14	401,482
Transferred to revenue fund	15	9,100
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	410,582
Balance at the end of the year for:		
Reserves	23	315,705
Reserve Funds	24	474,566
	Total 25	790,271
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	52,832
Sick leave	31	24,730
Insurance	32	1,900
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	196,440
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	388,274
Recreational land (the Planning Act)	46	33,460
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	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	790,271

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	211,811	-
Accounts receivable			
Canada	2	3,230	
Ontario	3	101,260	
Region or county	4	15,000	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	9,441	receivable for
Other (including unorganized areas)	8	68,639	business taxes
Taxes receivable			
Current year's levies	9	219,792	11,470
Previous year's levies	10	48,842	1,049
Prior year's levies	11	20,432	386
Penalties and interest	12	18,687	995
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	163,136	
Other current assets	18	8,007	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	223,045	
Other long term assets	20	-	-
Total	21	1,111,322	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

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	21,501		
Region or county	28	5,278		
Other municipalities	29	5,000		
School Boards	30	29,983		
Trade accounts payable	31	119,006		
Other	32	-		
Other current liabilities	33	28,078		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	28,000		
- benefitting landowners	36	19,876		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	175,169		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	790,271		
Accumulated net revenue (deficit)				
General revenue	42	- 48,249		
Special charges and special areas (specify)				
--	43	6,848		
--	44	401		
--	45	763		
--	46	1,292		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	15,442		
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	- 87,337		
Total	59	1,111,322		

1																
1. Number of continuous full time employees as at December 31																
Administration												1	4			
Non-line Department Support Staff												2	4			
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	2			
Total												13	23			
continuous full time employees December 31																
other																
1																
2																
\$																
\$																
2. Total expenditures during the year on:																
Wages and salaries												14	629,435	70,076		
Employee benefits												15	96,128	2,445		
1																
\$																
3. Reductions of tax roll during the year (lower tier municipalities only)																
Cash collections: Current year's tax												16	3,556,901			
Previous years' tax												17	155,085			
Penalties and interest												18	43,403			
Subtotal												19	3,755,389			
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												24	9,097			
- recoverable from general municipal revenues												25	3,022			
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	3,767,508			
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	19900314			
Due date of last installment (YYYYMMDD)												33	0			
Final billings: Number of installments												34	3			
Due date of first installment (YYYYMMDD)												35	19900614			
Due date of last installment (YYYYMMDD)												36	19901114			
													\$			
Supplementary taxes levied with1994 due date												37	-			
1																
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																
\$																
\$																
Estimated to take place																
in 1992												58	630,000	-	-	-
in 1993												59	660,000	-	-	-
in 1994												60	695,000	-	-	-
in 1995												61	730,000	-	-	-
in 1996												62	770,000	-	-	-
Total												63	3,485,000	-	-	-

		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	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	468	34,820	53,615
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	457	80,431	16,942
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
		water		sewer	
		1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
		-	-	-	-
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31	84	294,130			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
		-	-	-	-
		-	-	-	-
		-	-	-	-
		-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990 Applications submitted but not approved as at Decemeber 31, 1990		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
		125,000	250,000	-	375,000
		-	300,000	-	300,000
		-	-	-	-
		-	250,000	-	250,000
		125,000	300,000	-	425,000
		-	-	-	-
12. Forecast of total revenue fund expenditures					
	1991	1992	1993	1994	1995
	1	2	3	4	5
	\$	\$	\$	\$	\$
	2,310,000	2,425,000	2,547,000	2,674,000	2,807,000