

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30001

MUNICIPALITY OF: North Dumfries Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	8,745,542	1,964,635	5,247,330	1,533,577
Direct water billings on ratepayers -- own municipality	2	116,514	80,921		35,593
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	149,482	110,004		39,478
-- other municipalities	5	-	-		-
Subtotal	6	9,011,538	2,155,560	5,247,330	1,608,648
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	12,913	7,836		5,077
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,664	384	1,031	249
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	242	147	-	95
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	2,735	1,660	-	1,075
Subtotal	18	17,554	10,027	1,031	6,496
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	103,810	-	-	103,810
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	298,034			298,034
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	32,930			32,930
Fees and service charges	32	411,370			411,370
Subtotal	33	742,334			742,334
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	107,055	-	-	107,055
Fines	37	-			-
Penalties and interest on taxes	38	81,748			81,748
Investment income - from own funds	39	125,545			125,545
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	135,728			135,728
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	450,075	-	-	450,075
TOTAL REVENUE	51	10,325,312	2,165,587	5,248,361	2,911,364

For the year ended December 31, 1991.

North Dumfries Tp

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[illegible]

For the year ended December 31, 1991.

North Dumfries Tp

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

North Dumfries Tp

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	3,328,515	966,986	413,075	48.282000	56.802000	160,707	54,927	23,464	6,008	418	516	246,040
Separate consolidated													
Total all school board taxation	0						3,267,545	1,392,915	408,369	79,426	56,399	42,676	5,247,330

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	573	-	-	8,288
Protection to Persons and Property					
Fire	2	6,558	-	-	27,363
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	15,656
Emergency measures	6	-	-	-	-
Subtotal	7	6,558	-	-	43,019
Transportation services					
Roadways	8	245,925	-	32,930	3,567
Winter Control	9	30,675	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	276,600	-	32,930	3,567
Environmental services					
Sanitary Sewer System	16	-	-	-	16,532
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	134,155
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	150,687
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	14,303	-	-	158,519
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	14,303	-	-	158,519
Planning and Development					
Planning and Development	41	-	-	-	44,310
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,980
--	46	-	-	-	-
Subtotal	47	-	-	-	47,290
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	298,034	-	32,930	411,370

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	271,277	-	147,299	95,770	5,072	-	519,418
Protection to Persons and Property								
Fire	2	45,235	-	141,092	38,694	-	-	225,021
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	71,933	-	21,994	-	-	-	93,927
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	117,168	-	163,086	38,694	-	-	318,948
Transportation services								
Roadways	8	176,896	-	338,319	329,344	-	-	844,559
Winter Control	9	39,051	-	66,303	-	-	-	105,354
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	24,776	4,003	-	-	28,779
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	215,947	-	429,398	333,347	-	-	978,692
Environmental services								
Sanitary Sewer System	16	-	-	103,218	15,000	-	-	118,218
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	86,668	-	-	-	86,668
Garbage Collection	19	-	-	363,503	-	-	-	363,503
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	-	553,389	15,000	-	-	568,389
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	156,182	-	128,755	69,479	-	-	354,416
Libraries	38	-	-	432	3,000	-	-	3,432
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	156,182	-	129,187	72,479	-	-	357,848
Planning and Development								
Planning and Development	41	72,563	-	72,374	-	-	-	144,937
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,980	-	-	-	-	2,980
--	46	-	-	-	-	-	-	-
Subtotal	47	72,563	2,980	72,374	-	-	-	147,917
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	833,137	2,980	1,494,733	555,290	5,072	-	2,891,212

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	North Dumfries Tp	5
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	417,233
Reserves and Reserve Funds	3	-
Subtotal	4	417,233
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	176,985
Canada	21	-
Other Municipalities	22	-
Subtotal	23	176,985
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	594,218
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	594,218
Subtotal	36	594,218
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	594,218
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	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	6,943
Protection to Persons and Property					
Fire	2	-	-	-	14,464
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	14,464
Transportation services					
Roadways	8	176,985	-	-	506,329
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,003
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	176,985	-	-	510,332
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	-	-	-	59,479
Libraries	38	-	-	-	3,000
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	62,479
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	176,985	-	-	594,218

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

North Dumfries Tp

For the year ended December 31, 1991.

			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	-
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	-
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	-
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

North Dumfries Tp

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	81,059	326,757	35,763
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	131,370	556,209	62,350
- share of integrated projects	49	-	-	-	-
7. 1991 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	-	-	-	-
- general tax rates *		-	-	-	-
- special are rates and special charges		-	-	-	-
- benefitting landowners	52	2,750	230		
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities	55	-	-	-	-
- hydro		-	-	-	-
- gas and telephone		-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	2,750	230		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the		recoverable from	
		consolidated revenue fund		reserve funds	
		recoverable from		recoverable from	
		unconsolidated entities		unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	-	-	-	-
1993	61	-	-	-	-
1994	62	-	-	-	-
1995	63	-	-	-	-
1996	64	-	-	-	-
1997-2001	65	-	-	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72	-			
1993	73	-			
1994	74	-			
1995	75	-			
1996	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

North Dumfries Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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		1,730,826	66,596	1,797,422							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		141,933	-	141,933							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		10,027	-	10,027							
Telephone and telegraph taxation	10		25,280	-	25,280							
Subtotal levied by mill rate -- general	11	-	1,908,066	66,596	1,974,662	1,939,355	25,280	-	10,027	-	1,974,662	-
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	-	80,921	-	80,921	80,921	-	-	-	-	80,921	-
	21	-	110,004	-	110,004	110,004	-	-	-	-	110,004	-
Total region or county	22	-	2,098,991	66,596	2,165,587	2,130,280	25,280	-	10,027	-	2,165,587	-

1991 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, 1991.

		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	-	2,402,511	87,187	-	2,489,698	2,458,682	30,446	570	-	2,489,698	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	482,275	13,721	-	495,996	494,418	1,578	-	-	495,996	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,944,698	70,652	-	2,015,350	1,990,248	24,641	461	-	2,015,350	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	240,375	6,942	-	247,317	246,040	1,277	-	-	247,317	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	5,069,859	178,502	-	5,248,361	5,189,388	57,942	1,031	-	5,248,361	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

North Dumfries Tp

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15

		1	
		\$	
Balance at the beginning of the year	1	1,045,576	
Revenues			
Contributions from revenue fund	2	138,057	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	258,846	
Recreational land (the Planning Act)	61	87,500	
Investment income - from own funds	5	-	
- other	6	50,999	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	535,402	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	135,728	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	135,728	
Balance at the end of the year for:			
Reserves	23	477,169	
Reserve Funds	24	968,081	
Total	25	1,445,250	
Analysed as follows:			
Working funds	26	307,291	
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	5,116	
- roads	35	22,288	
- sanitary and storm sewers	36	-	
- parks and recreation	64	30,000	
- library	65	-	
- other cultural	66	-	
- water	38	15,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	5,000	
- other and unspecified	42	88,111	
Lot levies and subdivider contributions	44	240,045	
Recreational land (the Planning Act)	46	458,871	
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	16,904	
Waste Site	53	26,625	
Police Commission	54	30,828	
Municipal Election	55	194,808	
Business Improvement Area	56	-	
--	57		
Total	58	1,445,250	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

North Dumfries Tp

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,132,573	-
Accounts receivable			
Canada	2	-	
Ontario	3	53,393	
Region or county	4	16,640	
Other municipalities	5	72,683	
School Boards	6	4,615	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	120,471	business taxes
Taxes receivable			
Current year's levies	9	390,235	-
Previous year's levies	10	49,228	-
Prior year's levies	11	27,101	-
Penalties and interest	12	11,262	-
Less allowance for uncollectables (negative)	13	- 11,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	-	for tax sale / tax
Other long term assets	20	-	registration
	21	1,867,201	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

North Dumfries Tp

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For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	9,636		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	174,134		
Other	32	38,981		
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	-		
- 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	1,445,250		
Accumulated net revenue (deficit)				
General revenue	42	191,445		
Special charges and special areas (specify)				
--	43	-		
--	44	7,755		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	1,867,201		

1991 FINANCIAL INFORMATION RETURN

Municipality

North Dumfries Tp

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STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	-	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	7	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	-	
Planning	12	2	
Total	13	19	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	15
Wages and salaries		567,050	161,500
Employee benefits		93,957	5,845
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	8,593,894	
Previous years' tax	17	225,913	
Penalties and interest	18	47,766	
Subtotal	19	8,867,573	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	296,704	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	47,305	
- recoverable from general municipal revenues	25	10,722	
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	8,628,896	
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 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19910226	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910626	
Due date of last installment (YYYYMMDD)	36	19910924	
		\$	
Supplementary taxes levied with1994 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
	1	2	3
	\$	\$	\$
Estimated to take place			
in 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	-	-

		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	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	717	101,280	15,234
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	717	131,799	17,683
	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		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	-			
10. Joint boards consolidated by this municipality					
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, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-