

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

		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	4,499,797	502,950	2,835,846	1,161,001
Direct water billings on ratepayers -- own municipality	2	100,283	-		100,283
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	110,633	-		110,633
-- other municipalities	5	-	-		-
Subtotal	6	4,710,713	502,950	2,835,846	1,371,917
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,554	390	-	3,164
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,536	1,312		3,224
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,007	291	-	2,716
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	3,674	362	-	3,312
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	14,771	2,355	-	12,416
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	120,309	-	-	120,309
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	281,620			281,620
Canada specific grants	30	423			423
Other municipalities - grants and fees	31	630			630
Fees and service charges	32	434,381			434,381
Subtotal	33	717,054			717,054
OTHER REVENUES					
Trailer revenue and licences	34	50			50
Licences and permits	35	75,470	-	-	75,470
Fines	37	-			-
Penalties and interest on taxes	38	57,107			57,107
Investment income - from own funds	39	-			-
- other	40	32,168			32,168
Sales of publications, equipment, etc	42	100			100
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	79,838			79,838
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	244,733	-	-	244,733
TOTAL REVENUE	51	5,807,580	505,305	2,835,846	2,466,429

For the year ended December 31, 1991.

South Dumfries Tp

4

[illegible]

For the year ended December 31, 1991.

South Dumfries Tp

II. Upper tier purposes

[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	1,330,467	63,952	25,435	60.622000	71.320000	80,656	4,561	1,814	1,520	-	-	88,551
Separate consolidated													
Total all school board taxation	0						2,353,732	345,013	99,309	31,270	3,759	2,763	2,835,846

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

Municipality

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

South Dumfries Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,550	-	-	19,732
Protection to Persons and Property					
Fire	2	-	-	-	720
Police	3	-	-	-	2,754
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,000	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	3,000	-	-	3,474
Transportation services					
Roadways	8	165,356	423	-	26,138
Winter Control	9	22,549	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	5,267	-	-	-
Air Transportation	13	-	-	-	-
--	14	4,897	-	-	-
Subtotal	15	198,069	423	-	26,138
Environmental services					
Sanitary Sewer System	16	74	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	25,708
Garbage Collection	19	25,722	-	-	3,674
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	25,796	-	-	29,382
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	36,402	-	-	292,726
Libraries	38	15,803	-	630	2,775
Other Cultural	39	-	-	-	20,366
Subtotal	40	52,205	-	630	315,867
Planning and Development					
Planning and Development	41	-	-	-	30,734
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	9,054
--	46	-	-	-	-
Subtotal	47	-	-	-	39,788
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	281,620	423	630	434,381

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

South Dumfries Tp

48

		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	182,695	-	156,112	18,355	3,250	1,574	361,986
Protection to Persons and Property								
Fire	2	37,491	-	45,377	20,314	-	100	103,282
Police	3	-	-	2,690	-	-	235	2,925
Conservation Authority	4	-	-	26,649	-	-	-	26,649
Protective inspection and control	5	69,658	-	13,069	-	-	-	82,727
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	107,149	-	87,785	20,314	-	335	215,583
Transportation services								
Roadways	8	159,696	-	201,545	88,468	-	1,378	448,331
Winter Control	9	20,344	-	33,264	-	-	-	53,608
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	15,292	-	1,338	-	16,630
Air Transportation	13	-	-	-	-	-	-	-
--	14	2,552	-	30,534	-	-	128	33,214
Subtotal	15	182,592	-	280,635	88,468	1,338	1,250	551,783
Environmental services								
Sanitary Sewer System	16	11,572	-	101,433	-	-	-	113,005
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	35,665	31,824	97,272	22,701	-	-	187,462
Garbage Collection	19	-	-	124,904	-	-	-	124,904
Garbage Disposal	20	-	-	155,094	-	-	-	155,094
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	47,237	31,824	478,703	22,701	-	-	580,465
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	1,317	-	-	-	1,317
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	1,317	-	-	-	1,317
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	247,683	-	162,826	56,842	5,750	729	472,372
Libraries	38	60,754	-	44,207	750	-	-	105,711
Other Cultural	39	1,200	-	21,946	53,476	-	70	76,692
Subtotal	40	309,637	-	228,979	111,068	5,750	659	654,775
Planning and Development								
Planning and Development	41	70,242	-	10,967	-	-	-	81,209
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	9,054	-	-	-	-	9,054
--	46	-	-	-	-	-	-	-
Subtotal	47	70,242	9,054	10,967	-	-	-	90,263
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	899,552	40,878	1,244,498	260,906	10,338	-	2,456,172

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	87,337	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	227,534	
Reserves and Reserve Funds	3	48,930	
Subtotal	4	276,464	
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	145,739	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	145,739	
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	422,203	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	716,858	
Subtotal	36	716,858	
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	716,858	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	381,992	
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	381,992	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	381,992	
* - 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

South Dumfries Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,355
Protection to Persons and Property					
Fire	2	-	-	-	10,393
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	10,393
Transportation services					
Roadways	8	120,839	-	-	209,307
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	120,839	-	-	209,307
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	-	-	-	56,842
Libraries	38	-	-	-	-
Other Cultural	39	24,900	-	-	78,376
Subtotal	40	24,900	-	-	135,218
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	343,585
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	343,585
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	145,739	-	-	716,858

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

South Dumfries Tp

7
11

			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	135,169	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	12,521	
--		46	-	
	Subtotal	47	147,690	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	147,690	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

South 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	12,521	
: To Canada and agencies	2	-	
: To other	3	135,169	
	4	147,690	
	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		
	Total	15	147,690
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	12,521	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	135,169	
--	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	-
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	-
Total		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

South 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	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	104,421	107,927	13,213
- share of integrated projects	49	-	-	-	-
7. 1991 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	7,354	1,700		
- user rates (consolidated entities)	53	28,000	3,824		
Recovered from reserve funds	54	40,000	17,517		
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	57	-	-	-	-
--	56	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	75,354	23,041		
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	7,462	1,056	40,000	13,517
1993	61	3,565	398	40,000	9,517
1994	62	1,494	115	40,000	5,517
1995	63	-	-	15,169	1,517
1996	64	-	-	-	-
1997-2001	65	-	-	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	12,521	1,569	135,169	30,068
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

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		486,765	6,694	493,459							
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		2,355	-	2,355							
Telephone and telegraph taxation	10		9,491	-	9,491							
Subtotal levied by mill rate -- general	11	-	498,611	6,694	505,305	493,459	9,491	-	2,355	-	505,305	-
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	498,611	6,694	505,305	493,459	9,491	-	2,355	-	505,305	-

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

9LT
13

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	-	1,475,092	19,476	-	1,494,568	1,466,003	28,565	-	-	1,494,568	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	115,349	2,002	-	117,351	116,622	729	-	-	117,351	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,120,029	14,794	-	1,134,823	1,113,134	21,689	-	-	1,134,823	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	87,584	1,520	-	89,104	88,551	553	-	-	89,104	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,798,054	37,792	-	2,835,846	2,784,310	51,536	-	-	2,835,846	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

South Dumfries Tp

10
15

		1 \$
Balance at the beginning of the year	1	790,271
Revenues		
Contributions from revenue fund	2	33,372
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	12,414
Recreational land (the Planning Act)	61	27,585
Investment income - from own funds	5	38,346
- other	6	7,380
--	9	103,325
--	10	-
--	11	-
--	12	-
Total revenue	13	222,422
Expenditures		
Transferred to capital fund	14	48,930
Transferred to revenue fund	15	79,838
Charges for long term liabilities - principal and interest	16	57,517
--	63	-
--	20	-
--	21	-
Total expenditure	22	186,285
Balance at the end of the year for:		
Reserves	23	338,406
Reserve Funds	24	488,002
	Total 25	826,408
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	67,453
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	750
- other cultural	66	-
- water	38	219,141
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	360,530
Recreational land (the Planning Act)	46	59,269
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	826,408

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	166,903	-
Accounts receivable			
Canada	2	33,041	
Ontario	3	96,909	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	44,107	business taxes
Taxes receivable			
Current year's levies	9	269,795	11,292
Previous year's levies	10	63,691	2,544
Prior year's levies	11	8,953	277
Penalties and interest	12	20,990	1,154
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	179,270	
Other current assets	18	8,512	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	147,690	
Other long term assets	20	-	-
Total	21	1,039,861	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

11
16

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	285,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	5,384		
Other municipalities	29	-		
School Boards	30	21,216		
Trade accounts payable	31	132,601		
Other	32	-		
Other current liabilities	33	16,800		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	12,521		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	135,169		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	826,408		
Accumulated net revenue (deficit)				
General revenue	42	- 26,634		
Special charges and special areas (specify)				
--	43	- 1,460		
--	44	6,925		
--	45	- 1,012		
--	46	2,920		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	6,015		
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	- 381,992		
Total	59	1,039,861		

For the year ended December 31, 1991.

										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	640,586	84,382		
Employee benefits										15	112,686	2,600		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	4,130,538			
Previous years' tax										17	216,422			
Penalties and interest										18	57,107			
Subtotal										19	4,404,067			
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	16,123			
- recoverable from general municipal revenues										25	5,606			
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	4,425,796			
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	19910314			
Due date of last installment (YYYYMMDD)										33	0			
Final billings: Number of installments										34	3			
Due date of first installment (YYYYMMDD)										35	19910614			
Due date of last installment (YYYYMMDD)										36	19911114			
										\$				
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	
										1	2	3	4	
										\$	\$	\$	\$	
Estimated to take place														
in 1992										58	660,000	-	-	-
in 1993										59	695,000	-	-	-
in 1994										60	730,000	-	-	-
in 1995										61	770,000	-	-	-
in 1996										62	806,000	-	-	-
Total										63	3,661,000	-	-	-

					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										
					number of residential units	1991 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	490	42,553	57,730		
In other municipalities (specify municipality)										
--					40	-	-	-	-	
--					41	-	-	-	-	
--					42	-	-	-	-	
--					43	-	-	-	-	
--					64	-	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
In this municipality					44	479	92,786	17,847		
In other municipalities (specify municipality)										
--					45	-	-	-	-	
--					46	-	-	-	-	
--					47	-	-	-	-	
--					48	-	-	-	-	
--					65	-	-	-	-	
							water	sewer		
							1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-		-		
8. Selected investments of own sinking funds as at December 31										
					own municipality	other municipalities, school boards	Province	Federal		
					1	2	3	4		
					\$	\$	\$	\$		
Own sinking funds					83	-	-	-	-	
9. Borrowing from own reserve funds										
							1			
							\$			
Loans or advances due to reserve funds as at December 31					84	422,666				
10. Joint boards consolidated by this municipality										
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
					1	2	3	4		
					\$	\$	%			
name of joint boards										
--					53	-	-	-	-	
--					54	-	-	-	-	
--					55	-	-	-	-	
--					56	-	-	-	-	
--					57	-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council										
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
					1	2	4	3		
					\$	\$	\$	\$		
Approved but not financed as at December 31, 1991					67	125,000	300,000	-	425,000	
Approved in 1991					68	-	-	-	-	
Financed in 1991					69	-	-	-	-	
No long term financing necessary					70	-	-	-	-	
Approved but not financed as at December 31, 1991					71	125,000	300,000	-	425,000	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	-	
12. Forecast of total revenue fund expenditures										
					1992	1993	1994	1995	1996	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	2,425,000	2,547,000	2,674,000	2,781,000	2,892,000