

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9019

MUNICIPALITY OF: Drummond Tp

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Drummond Tp

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For the year ended December 31, 1994.

		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	2,310,458	308,257	1,424,023	578,178
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,310,458	308,257	1,424,023	578,178
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,155	307	-	1,848
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	878	512		366
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,189	169	-	1,020
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	79	11	-	68
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	4,301	999	-	3,302
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	125,548	-	-	125,548
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	150,915			150,915
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	469			469
Fees and service charges	32	47,988			47,988
Subtotal	33	199,372			199,372
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	39,521	-	-	39,521
Fines	37	-			-
Penalties and interest on taxes	38	37,498			37,498
Investment income - from own funds	39	-			-
- other	40	2,192			2,192
Sales of publications, equipment, etc	42	5,018			5,018
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

Drummond Tp

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	443,023	16,315	4,605	129.057000	151.832000	57,175	2,477	699	622	-	-	60,973
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,151	-	-	-	-	1,151
Total Taxation	0	-	-	-	-	-	57,175	3,628	699	622	-	-	62,124
Separate consolidated													
Total all school board taxation	0						1,287,663	92,575	18,062	20,473	5,250	-	1,424,023

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ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	1,082	-	-	9,013
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	998	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	998	-	-	-
Transportation services					
Roadways	8	118,638	-	-	21,952
Winter Control	9	24,977	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	469	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	143,615	-	469	21,952
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,335
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,335
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	1,614
--	35	-	-	-	-
Subtotal	36	-	-	-	1,614
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	5,220	-	-	1,566
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	8,508
--	46	-	-	-	-
Subtotal	47	5,220	-	-	10,074
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	150,915	-	469	47,988

1994 FINANCIAL INFORMATION RETURN

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ANALYSIS OF REVENUE FUND EXPENDITURES

Drummond Tp

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For the year ended December 31, 1994.

		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	106,561	-	55,938	99,397	-	-	261,896
Protection to Persons and Property								
Fire	2	-	-	-	-	73,756	-	73,756
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,032	-	6,032
Protective inspection and control	5	7,843	-	14,256	-	-	-	22,099
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,843	-	14,256	-	79,788	-	101,887
Transportation services								
Roadways	8	79,683	-	177,192	102,846	-	-	359,721
Winter Control	9	16,774	-	15,267	-	-	-	32,041
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	4,499	-	-	-	4,499
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	96,457	-	196,958	102,846	-	-	396,261
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	77,789	-	-	-	77,789
Garbage Disposal	20	32,643	-	14,388	1,000	-	-	48,031
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	32,643	-	92,177	1,000	-	-	125,820
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	5,000	-	5,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	5,000	-	5,000
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	2,755	-	-	-	2,755
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,755	-	-	-	2,755
Recreation and Cultural Services								
Parks and Recreation	37	-	-	4,699	5,000	19,075	-	28,774
Libraries	38	-	-	-	-	14,506	-	14,506
Other Cultural	39	-	-	1,075	-	-	-	1,075
Subtotal	40	-	-	5,774	5,000	33,581	-	44,355
Planning and Development								
Planning and Development	41	-	-	19,531	18	-	-	19,549
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	6,755	-	-	29,130	-	-	35,885
Tile Drainage and Shoreline Assistance	45	-	8,508	-	-	-	-	8,508
--	46	-	-	-	-	-	-	-
Subtotal	47	6,755	8,508	19,531	29,148	-	-	63,942
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	250,259	8,508	387,389	237,391	118,369	-	1,001,916

1994 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	142,903
Reserves and Reserve Funds	3	8,700
Subtotal	4	151,603
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
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	201,424
Canada	21	38,340
Other Municipalities	22	-
Subtotal	23	239,764
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	391,367
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	391,367
Subtotal	36	391,367
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	391,367
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	-

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ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
General Government	1	-	-	18,792
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	201,424	38,340	334,727
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
Subtotal	15	201,424	38,340	334,727
Environmental services				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
Subtotal	23	-	-	-
Health Services				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
Subtotal	30	-	-	-
Social and Family Services				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
Subtotal	36	-	-	-
Recreation and Cultural Services				
Parks and Recreation	37	-	-	-
Libraries	38	-	-	-
Other Cultural	39	-	-	-
Subtotal	40	-	-	-
Planning and Development				
Planning and Development	41	-	-	8,718
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	29,130
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
Subtotal	47	-	-	37,848
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
Total	51	201,424	38,340	391,367

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Drummond Tp

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For the year ended December 31, 1994.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	18,289
--	46	-
Subtotal	47	18,289
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	18,289

1994 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

		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	18,289
: To Canada and agencies	2	-
: To other	3	-
Subtotal	4	18,289
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	18,289
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	18,289
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
\$		
4. Actuarial balance of own sinking funds at year end	32	-
\$		
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

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Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1994 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	6,525	1,983	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	6,525	1,983		

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
		\$	\$	\$	\$	\$	\$
1995	60	3,424	1,463	-	-	-	-
1996	61	3,699	1,188	-	-	-	-
1997	62	3,995	892	-	-	-	-
1998	63	3,450	573	-	-	-	-
1999	64	1,789	297	-	-	-	-
2000-2004	65	1,932	155	-	-	-	-
2005 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	18,289	4,568	-	-	-	-

* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1995	72	-
1996	73	-
1997	74	-
1998	75	-
1999	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

	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	294,819	5,556	300,375							
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	999	-	999							
Telephone and telegraph taxation	10	7,882	-	7,882							
Subtotal levied by mill rate -- general	11	-	303,700	5,556	309,256	300,375	7,882	-	999	-	309,256
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	303,700	5,556	309,256	300,375	7,882	-	999	-	309,256

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	-	689,937	13,305	-	703,242	685,579	17,663	-	-	703,242	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	74,036	746	-	74,782	73,189	1,593	-	-	74,782	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	572,825	11,050	-	583,875	571,111	12,764	-	-	583,875	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	61,502	622	-	62,124	60,973	1,151	-	-	62,124	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,398,300	25,723	-	1,424,023	1,390,852	33,171	-	-	1,424,023	-

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Drummond Tp

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For the year ended December 31, 1994.

		1 \$
Balance at the beginning of the year	1	353,543
Revenues		
Contributions from revenue fund	2	94,488
Contributions from capital fund	3	-
Development Charges Act	67	25,750
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,837
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	122,075
Expenditures		
Transferred to capital fund	14	8,700
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	8,700
Balance at the end of the year for:		
Reserves	23	406,822
Reserve Funds	24	60,096
Total	25	466,918
Analysed as follows:		
Working funds	26	255,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	39,772
- roads	35	36,216
- sanitary and storm sewers	36	-
- parks and recreation	64	5,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	60,096
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	29,834
Waste Site	53	41,000
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	466,918

1994 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	61,869	-
Accounts receivable			
Canada	2	59,624	
Ontario	3	238,476	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	164	business taxes
Taxes receivable			
Current year's levies	9	202,101	11,429
Previous year's levies	10	55,684	3,152
Prior year's levies	11	39,278	3,386
Penalties and interest	12	21,509	1,223
Less allowance for uncollectables (negative)	13	- 3,000	- 3,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	3,408	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	18,289	
Other long term assets	20	-	-
Total	21	697,402	

1994 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES					
Current Liabilities					portion of loans not from chartered banks
Temporary loans - current purposes	22	153,633		-	
- capital - Ontario	23	-			
- Canada	24	-			
- Other	25	-			
Accounts payable and accrued liabilities					
Canada	26	-			
Ontario	27	-			
Region or county	28	4,581			
Other municipalities	29	-			
School Boards	30	21,737			
Trade accounts payable	31	28,039			
Other	32	2,607			
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	18,289			
- 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	466,918			
Accumulated net revenue (deficit)					
General revenue	42	-			
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	1,445			
--	52	153			
--	53	-			
--	54	-			
--	55	-			
Region or county	56	-			
School boards	57	-			
Unexpended capital financing / (unfinanced capital outlay)	58	-			
Total	59	697,402			

1994 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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17

STATISTICAL DATA

For the year ended December 31, 1994.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	2
Non-line Department Support Staff	2	1
Fire	3	-
Police	4	-
Transit	5	-
Public Works	6	3
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	-
Libraries	11	-
Planning	12	-
Total	13	6

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	155,099	38,994
Employee benefits	15	10,142	2,152

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	2,108,357
Previous years' tax	17	201,183
Penalties and interest	18	42,206
Subtotal	19	2,351,746
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	2,664
Transfers to tax sale and tax registration accounts	25	576
The Municipal Elderly Residents' Assistance Act - reductions	26	-
- refunds	27	-
Other (specify)	28	-
Total reductions	29	2,354,986
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
4. Tax due dates for 1994 (lower tier municipalities only)		
Interim billings: Number of installments	31	-
Due date of first installment (YYYYMMDD)	32	0
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19940630
Due date of last installment (YYYYMMDD)	36	19941031
		\$
Supplementary taxes levied with 1995 due date	37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1995	58	15,000	-	-	-
in 1996	59	15,000	-	-	-
in 1997	60	6,675	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	36,675	-	-	-

1994 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

12
17

STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	118,613	-	95,615
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	-	-	-
	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	In this municipality	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					
		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	In this municipality	53	-	-	-
	In other municipalities (specify municipality)				
	--	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, 1993	In this municipality	67	61,500	-	61,500
	In other municipalities (specify municipality)				
	--	68	-	-	-
	--	69	-	-	-
	--	70	-	-	-
	--	71	61,500	-	61,500
Approved but not financed as at December 31, 1994	In this municipality	72	-	-	-
	In other municipalities (specify municipality)				
	--	73	-	-	-
12. Forecast of total revenue fund expenditures					
		1995	1996	1997	1998
		1	2	3	4
		\$	\$	\$	\$
Applications submitted but not approved as at Decemeber 31, 1994	In this municipality	73	1,022,000	1,042,500	1,063,000
	In other municipalities (specify municipality)				
	--	74	-	-	-
	--	75	-	-	-
	--	76	-	-	-
	--	77	-	-	-
	--	78	-	-	-
	--	79	-	-	-
	--	80	-	-	-
	--	81	-	-	-
	--	82	-	-	-
	--	83	-	-	-
	--	84	-	-	-
	--	85	-	-	-
	--	86	-	-	-
	--	87	-	-	-
	--	88	-	-	-
	--	89	-	-	-
	--	90	-	-	-
	--	91	-	-	-
	--	92	-	-	-
	--	93	-	-	-
	--	94	-	-	-
	--	95	-	-	-
	--	96	-	-	-
	--	97	-	-	-
	--	98	-	-	-
	--	99	-	-	-
	--	100	-	-	-
	--	101	-	-	-
	--	102	-	-	-
	--	103	-	-	-
	--	104	-	-	-
	--	105	-	-	-
	--	106	-	-	-
	--	107	-	-	-
	--	108	-	-	-
	--	109	-	-	-
	--	110	-	-	-
	--	111	-	-	-
	--	112	-	-	-
	--	113	-	-	-
	--	114	-	-	-
	--	115	-	-	-
	--	116	-	-	-
	--	117	-	-	-
	--	118	-	-	-
	--	119	-	-	-
	--	120	-	-	-
	--	121	-	-	-
	--	122	-	-	-
	--	123	-	-	-
	--	124	-	-	-
	--	125	-	-	-
	--	126	-	-	-
	--	127	-	-	-
	--	128	-	-	-
	--	129	-	-	-
	--	130	-	-	-
	--	131	-	-	-
	--	132	-	-	-
	--	133	-	-	-
	--	134	-	-	-
	--	135	-	-	-
	--	136	-	-	-
	--	137	-	-	-
	--	138	-	-	-
	--	139	-	-	-
	--	140	-	-	-
	--	141	-	-	-
	--	142	-	-	-
	--	143	-	-	-
	--	144	-	-	-
	--	145	-	-	-
	--	146	-	-	-
	--	147	-	-	-
	--	148	-	-	-
	--	149	-	-	-
	--	150	-	-	-
	--	151	-	-	-
	--	152	-	-	-
	--	153	-	-	-
	--	154	-	-	-
	--	155	-	-	-
	--	156	-	-	-
	--	157	-	-	-
	--	158	-	-	-
	--	159	-	-	-
	--	160	-	-	-
	--	161	-	-	-
	--	162	-	-	-
	--	163	-	-	-
	--	164	-	-	-
	--	165	-	-	-
	--	166	-	-	-
	--	167	-	-	-
	--	168	-	-	-
	--	169	-	-	-
	--	170	-	-	-
	--	171	-	-	-
	--	172	-	-	-
	--	173	-	-	-
	--	174	-	-	-
	--	175	-	-	-
	--	176	-	-	-
	--	177	-	-	-
	--	178	-	-	-
	--	179	-	-	-
	--	180	-	-	-
	--	181	-	-	-
	--	182	-	-	-
	--	183	-		

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		1
		\$
General Government		1 -
Protection to Persons and Property		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
Health Services		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
Social and Family Services		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

