

# **1995 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 9019**

**MUNICIPALITY OF: Drummond Tp**

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Drummond Tp

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For the year ended December 31, 1995.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,393,046	323,467	1,472,046	597,533
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>2,393,046</b>	<b>323,467</b>	<b>1,472,046</b>	<b>597,533</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	2,160	311	-	1,849
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	1,191	172	-	1,019
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	883	371	-	512
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	80	12	-	68
<b>Subtotal</b>	<b>18</b>	<b>4,314</b>	<b>866</b>	<b>-</b>	<b>3,448</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>125,538</b>	<b>-</b>	<b>-</b>	<b>125,538</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	144,322			144,322
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	452			452
Fees and service charges	32	42,890			42,890
<b>Subtotal</b>	<b>33</b>	<b>187,664</b>			<b>187,664</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	24,544	-	-	24,544
Fines	37	-			-
Penalties and interest on taxes	38	45,534			45,534
Investment income - from own funds	39	-			-
- other	40	10,493			10,493
Sales of publications, equipment, etc	42	2,922			2,922
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>83,493</b>	<b>-</b>	<b>-</b>	<b>83,493</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>2,794,055</b>	<b>324,333</b>	<b>1,472,046</b>	<b>997,676</b>



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Drummond Tp

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
General	0	4,692,937	187,073	58,425	62.27600	73.26600	292,257	13,706	4,281	4,985	-	-	315,229
<b>Subtotal Levied By Mill Rate</b>	0	-	-	-	-	-	292,257	13,706	4,281	4,985	-	-	315,229
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	8,238	-	-	-	-	8,238
<b>Subtotal Special Charges On Tax Bills</b>	0	-	-	-	-	-	-	8,238	-	-	-	-	8,238
<b>Total Taxation</b>	0	-	-	-	-	-	292,257	21,944	4,281	4,985	-	-	323,467

## II. Upper tier purposes



# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Drummond Tp

2LT - OP

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	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
<b>Secondary separate</b>													
General	0	479,081	16,969	4,740	119.897000	141.055000	57,440	2,394	669	591	-	-	61,094
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,542	-	-	-	-	1,542
<b>Total Taxation</b>	0	-	-	-	-	-	57,440	3,936	669	591	-	-	62,636
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						1,332,662	97,137	19,519	22,728	-	-	1,472,046







# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Drummond 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
		\$	\$	\$	\$
<b>General Government</b>	1	1,512	-	-	10,328
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	125	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	125	-	-	-
<b>Transportation services</b>					
Roadways	8	113,540	-	-	18,253
Winter Control	9	27,760	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	452	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	141,300	-	452	18,253
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,615
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	4,615
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	1,803
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	1,803
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	974
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	-	-	-	974
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	2,030
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,385	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,887
--	46	-	-	-	-
<b>Subtotal</b>	47	1,385	-	-	6,917
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	144,322	-	452	42,890

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp
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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1995.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	114,100	-	64,088	98,535	-	-	276,723
<b>Protection to Persons and Property</b>								
Fire	2	-	-	315	-	75,491	-	75,806
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	6,071	-	6,071
Protective inspection and control	5	13,431	-	15,089	-	-	-	28,520
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	13,431	-	15,404	-	81,562	-	110,397
<b>Transportation services</b>								
Roadways	8	74,895	-	212,282	94,947	-	-	382,124
Winter Control	9	18,223	-	17,390	-	-	-	35,613
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,720	-	-	-	3,720
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	93,118	-	233,392	94,947	-	-	421,457
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	73,543	-	-	-	73,543
Garbage Disposal	20	34,767	-	4,979	-	-	-	39,746
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	34,767	-	78,522	-	-	-	113,289
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	6,000	-	6,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	6,000	-	6,000
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	2,940	-	2,940
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	2,940	-	2,940
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	-	-	2,978	-	19,462	-	22,440
Libraries	38	-	-	-	-	15,606	-	15,606
Other Cultural	39	-	-	1,299	-	500	-	1,799
<b>Subtotal</b>	40	-	-	4,277	-	35,568	-	39,845
<b>Planning and Development</b>								
Planning and Development	41	-	-	6,042	-	-	-	6,042
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	5,306	-	4,853	5,416	250	-	15,825
Tile Drainage and Shoreline Assistance	45	-	4,887	-	-	-	-	4,887
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	5,306	4,887	10,895	5,416	250	-	26,754
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	260,722	4,887	406,578	198,898	126,320	-	997,405

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	163,188
Reserves and Reserve Funds	3	68,854
<b>Subtotal</b>	4	232,042
<b>Long Term Liabilities Incurred</b>		
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	126,836
Canada	21	21,217
Other Municipalities	22	-
<b>Subtotal</b>	23	148,053
<b>Other Financing</b>		
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	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	380,095
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	417,595
<b>Subtotal</b>	36	417,595
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	417,595
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	37,500
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	37,500
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	37,500
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Drummond Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
<b>General Government</b>	1	13,334	13,333	-	141,825
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
<b>Transportation services</b>					
Roadways	8	100,883	7,884	-	249,097
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	100,883	7,884	-	249,097
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	8,638
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	12,619	-	-	18,035
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	12,619	-	-	26,673
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	126,836	21,217	-	417,595

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Drummond Tp

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For the year ended December 31, 1995.

		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	<b>Subtotal 7</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal 15</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal 23</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal 30</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal 36</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal 40</b>	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	14,865
--	46	-
	<b>Subtotal 47</b>	14,865
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total 51</b>	14,865

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	14,865
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	14,865
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	-
<b>Subtotal</b>	9	-
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	14,865
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	14,865
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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 U.S. dollars	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

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. 1995 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	3,424	-	1,463	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
<b>Total</b>	<b>78</b>	<b>3,424</b>	<b>-</b>	<b>1,463</b>	<b>-</b>
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-

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
		\$	\$	\$	\$	\$	\$
1996		3,699	1,188	-	-	-	-
1997		3,995	892	-	-	-	-
1998		3,450	573	-	-	-	-
1999		1,789	297	-	-	-	-
2000		1,932	154	-	-	-	-
2001 - 2005		-	-	-	-	-	-
2006 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>14,865</b>	<b>3,104</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

9. Future principal payments on EXPECTED NEW debt			1
			\$
1996		72	-
1997		73	-
1998		74	-
1999		75	-
2000		76	-
<b>Total</b>		<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Repayment of Provincial Special Assistance	92	-	-	-	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	310,244	4,985	315,229							
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	866	-	866							
Telephone and telegraph taxation	10	8,238	-	8,238							
<b>Subtotal levied by mill rate -- general</b>	11	-	319,348	4,985	324,333	315,229	8,238	-	866	-	324,333
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	-	319,348	4,985	324,333	315,229	8,238	-	866	-	324,333



# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	751,632	12,323	-	763,955	746,909	17,046	-	-	763,955	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	84,647	809	-	85,456	83,605	1,851	-	-	85,456	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	550,994	9,005	-	559,999	545,800	14,199	-	-	559,999	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	62,045	591	-	62,636	61,094	1,542	-	-	62,636	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	1,449,318	22,728	-	1,472,046	1,437,408	34,638	-	-	1,472,046	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Drummond Tp

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For the year ended December 31, 1995.

		1 \$
<b>Balance at the beginning of the year</b>	1	466,918
<b>Revenues</b>		
Contributions from revenue fund	2	35,710
Contributions from capital fund	3	-
Development Charges Act	67	14,250
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	3,744
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	53,704
<b>Expenditures</b>		
Transferred to capital fund	14	68,854
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	68,854
<b>Balance at the end of the year for:</b>		
Reserves	23	373,678
Reserve Funds	24	78,090
<b>Total</b>	25	451,768
<b>Analysed as follows:</b>		
Working funds	26	290,710
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	-
- roads	35	15,000
- 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	772
Development Charges Act	68	78,090
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	21,196
Waste Site	53	41,000
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	451,768

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1995.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			portion of cash not in chartered banks
Cash	1	80,134	-
Accounts receivable			
Canada	2	15,146	
Ontario	3	174,894	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,439	business taxes
Taxes receivable			
Current year's levies	9	252,981	9,105
Previous year's levies	10	77,415	479
Prior year's levies	11	47,188	-
Penalties and interest	12	36,246	341
Less allowance for uncollectables (negative)	13	- 3,000	- 3,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	14,865	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	700,308	

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	127,137				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	5,050				
Other municipalities	29	-				
School Boards	30	24,989				
Trade accounts payable	31	107,295				
Other	32	4,835				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	14,865				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	451,768				
<b>Accumulated net revenue (deficit)</b>						
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	1,616				
--	52	253				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	37,500				
<b>Total</b>	59	700,308				

# 1995 FINANCIAL INFORMATION RETURN

Municipality

**Drummond Tp**

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## STATISTICAL DATA

For the year ended December 31, 1995.

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

		<b>continuous full time employees December 31</b>	
		<b>1</b>	<b>2</b>
		\$	\$
<b>2. Total expenditures during the year on:</b>		<b>14</b>	<b>15</b>
Wages and salaries		191,128	17,081
Employee benefits		16,155	852

		<b>1</b>
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	2,140,065
Previous years' tax	17	172,460
Penalties and interest	18	30,797
<b>Subtotal</b>	<b>19</b>	<b>2,343,322</b>
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	1,380
- recoverable from general municipal revenues	25	1,550
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
<b>Total reductions</b>	<b>29</b>	<b>2,346,252</b>
Amounts added to the tax roll for collection purposes only	30	-
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		<b>1</b>
<b>4. Tax due dates for 1995 (lower tier municipalities only)</b>		
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	19950630
Due date of last installment (YYYYMMDD)	36	19951027
		\$
Supplementary taxes levied with 1996 due date	37	-

		<b>long term financing requirements</b>			
		<b>gross expenditures</b>	<b>approved by the O.M.B. or Council</b>	<b>submitted but not yet approved by O.M.B. or Council</b>	<b>forecast not yet submitted to the O.M.B or Council</b>
		<b>1</b>	<b>2</b>	<b>3</b>	<b>4</b>
		\$	\$	\$	\$
Estimated to take place					
in 1996	58	-	-	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
<b>Total</b>	<b>63</b>	-	-	-	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Drummond Tp

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## STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	91,537	75,638		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1995 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	1995 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		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						
	--	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, 1994		67	61,500	-	61,500	
Approved in 1995		68	-	-	-	
Financed in 1995		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1995		71	61,500	-	61,500	
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1996	1997	1998	1999	2000
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		1,027,000	1,058,000	1,090,000	1,123,000	1,157,000
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded		85	-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-		

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

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

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





