

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 29016**

**MUNICIPALITY OF: South Dumfries Tp**

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

Municipality

South Dumfries Tp
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,428,885	650,986	3,516,876	1,261,023
Direct water billings on ratepayers -- own municipality	2	147,115	-		147,115
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	161,949	-		161,949
-- other municipalities	5	-	-		-
Subtotal	6	5,737,949	650,986	3,516,876	1,570,087
PAYMENTS IN LIEU OF TAXATION					
Canada	7	5,766	584	-	5,182
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,119	2,150		3,969
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,422	421	-	3,001
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	5,487	680	-	4,807
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	20,794	3,835	-	16,959
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	86,147	-	-	86,147
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	252,414			252,414
Canada specific grants	30	4,939			4,939
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	462,250			462,250
Subtotal	33	719,603			719,603
OTHER REVENUES					
Trailer revenue and licences	34	25			25
Licences and permits	35	66,498	-	-	66,498
Fines	37	-			-
Penalties and interest on taxes	38	86,721			86,721
Investment income - from own funds	39	63,484			63,484
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	13,467			13,467
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	92,123			92,123
Subtotal	50	322,318	-	-	322,318
TOTAL REVENUE	51	6,886,811	654,821	3,516,876	2,715,114

For the year ended December 31, 1995.

### South Dumfries Tp

[illegible]

For the year ended December 31, 1995.

### South Dumfries Tp

## II. Upper tier purposes

For the year ended December 31, 1995.

## South Dumfries Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

South Dumfries Tp
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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
Secondary separate													
General	0	1,741,749	147,568	46,635	70.877000	83.385000	123,450	12,305	3,889	582	-	-	140,226
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,457	-	-	-	-	2,457
Total Taxation	0	-	-	-	-	-	123,450	14,762	3,889	582	-	-	142,683
Separate consolidated													
Total all school board taxation	0						2,893,477	453,586	138,290	6,874	15,968	8,681	3,516,876

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

South Dumfries Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	571	-	-	19,053
Protection to Persons and Property					
Fire	2	-	-	-	8,000
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,130	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,130	-	-	8,000
Transportation services					
Roadways	8	214,881	-	-	4,096
Winter Control	9	2,381	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	217,262	-	-	4,096
Environmental services					
Sanitary Sewer System	16	-	-	-	9,588
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	33,016
Garbage Collection	19	20,098	-	-	2,568
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	546	-	-	-
Subtotal	23	20,644	-	-	45,172
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	7,185
--	29	-	-	-	-
Subtotal	30	-	-	-	7,185
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	-	4,939	-	340,435
Libraries	38	12,807	-	-	1,994
Other Cultural	39	-	-	-	11,840
Subtotal	40	12,807	4,939	-	354,269
Planning and Development					
Planning and Development	41	-	-	-	21,838
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,637
--	46	-	-	-	-
Subtotal	47	-	-	-	24,475
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	252,414	4,939	-	462,250

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

Municipality	
South Dumfries Tp	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	204,519	-	152,268	95,794	800	1,097	454,478
Protection to Persons and Property								
Fire	2	65,657	-	61,183	15,074	-	-	141,914
Police	3	-	-	1,470	-	-	-	1,470
Conservation Authority	4	-	-	-	-	27,007	-	27,007
Protective inspection and control	5	58,272	-	15,452	-	-	-	73,724
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	123,929	-	78,105	15,074	27,007	-	244,115
Transportation services								
Roadways	8	189,032	-	199,499	77,890	-	-	466,421
Winter Control	9	-	-	47,814	-	-	-	47,814
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,727	-	-	-	9,727
Air Transportation	13	-	-	-	-	-	-	-
--	14	2,900	-	19,660	-	-	-	22,560
Subtotal	15	191,932	-	276,700	77,890	-	-	546,522
Environmental services								
Sanitary Sewer System	16	14,166	-	151,813	2,426	-	-	168,405
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	45,773	-	46,333	117,421	-	-	209,527
Garbage Collection	19	-	-	102,518	-	-	-	102,518
Garbage Disposal	20	-	-	224,068	31,400	-	-	255,468
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	59,939	-	524,732	151,247	-	-	735,918
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	6,302	-	-	-	6,302
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	6,302	-	-	-	6,302
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	259,579	-	178,133	8,801	-	1,138	445,375
Libraries	38	63,877	-	32,821	435	-	-	97,133
Other Cultural	39	1,050	-	17,601	615	-	41	19,307
Subtotal	40	324,506	-	228,555	9,851	-	1,097	561,815
Planning and Development								
Planning and Development	41	72,979	-	17,717	11,956	-	-	102,652
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,637	-	-	-	-	2,637
--	46	-	-	-	-	-	-	-
Subtotal	47	72,979	2,637	17,717	11,956	-	-	105,289
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	977,804	2,637	1,284,379	361,812	27,807	-	2,654,439

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	566,930	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	123,510	
Reserves and Reserve Funds	3	252,482	
	Subtotal	4	375,992
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	310,575	
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	310,575
Grants and Loan Forgiveness			
Ontario	20	1,085,980	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	1,085,980
Other Financing			
Prepaid Special Charges	24	105,132	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
	Subtotal	32	105,132
	Total Sources of Financing	33	1,877,679
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,264,835	
	Subtotal	36	2,264,835
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	25,870	
	Total Applications	42	2,290,705
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	979,956	
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	101,643	
- Proceeds From Long Term Liabilities	46	191,404	
- Transfers From Reserves and Reserve Funds	47	686,909	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	979,956
* - 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

South Dumfries Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,885
Protection to Persons and Property					
Fire	2	131,380	-	-	337,858
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	131,380	-	-	337,858
Transportation services					
Roadways	8	13,176	-	-	192,709
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	13,176	-	-	192,709
Environmental services					
Sanitary Sewer System	16	-	-	-	2,426
Storm Sewer System	17	-	-	-	-
Waterworks System	18	941,424	-	-	1,584,729
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	941,424	-	-	1,587,155
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	-	-	-	41,882
Libraries	38	-	-	-	435
Other Cultural	39	-	-	-	615
Subtotal	40	-	-	-	42,932
Planning and Development					
Planning and Development	41	-	-	-	11,956
Commercial and Industrial	42	-	-	-	88,340
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	100,296
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,085,980	-	-	2,264,835

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

South Dumfries Tp
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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	310,575	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	310,575
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	16,479	
--	46	-	
	Subtotal	47	16,479
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	327,054

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

South Dumfries Tp

For the year ended December 31, 1995.

			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	327,054
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	327,054
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	327,054
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	16,479
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	310,575
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 U.S. dollars			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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

South Dumfries Tp
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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	72,998	80,667
- share of integrated projects			49	-	-
7. 1995 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	-	-
- general tax rates			51	-	-
- special are rates and special charges			52	1,221	1,416
- benefitting landowners			53	-	-
- user rates (consolidated entities)			54	15,169	58
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			78	16,390	1,474
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
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
		1	2	3	4
		\$	\$	\$	\$
1996		22,657	26,474	-	-
1997		24,491	24,640	-	-
1998		26,473	22,657	-	-
1999		31,616	20,515	-	-
2000		30,932	18,200	-	-
2001 - 2005		190,885	49,133	-	-
2006 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	327,054	161,619	-	-
* 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	-		
Total				77	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance		92	-	-	

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		633,241	5,830	639,071							
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		3,835	-	3,835							
Telephone and telegraph taxation	10		11,915	-	11,915							
Subtotal levied by mill rate -- general	11	-	648,991	5,830	654,821	639,071	11,915	-	3,835	-	654,821	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	648,991	5,830	654,821	639,071	11,915	-	3,835	-	654,821	-



1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

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13

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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS													
Elementary Public (specify)													
--	30	-	1,720,473	16,403	-	1,736,876	1,707,181	29,694	-	-	1,736,875	-	1
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	168,059	689	-	168,748	165,843	2,905	-	-	168,748	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	1,454,721	13,848	-	1,468,569	1,443,462	25,108	-	-	1,468,570	-	1
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	142,100	582	-	142,682	140,226	2,457	-	-	142,683	-	1
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,485,353	31,522	-	3,516,875	3,456,712	60,164	-	-	3,516,876	-	1

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

South Dumfries Tp

10  
15

		1	\$
Balance at the beginning of the year	1	1,307,280	
Revenues			
Contributions from revenue fund	2	238,303	
Contributions from capital fund	3	25,870	
Development Charges Act	67	39,071	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	36,000	
Investment income - from own funds	5	-	
- other	6	48,075	
--	9	-	
--	10	148,664	
--	11	-	
--	12	-	
Total revenue	13	535,983	
Expenditures			
Transferred to capital fund	14	252,482	
Transferred to revenue fund	15	13,467	
Charges for long term liabilities - principal and interest	16	15,227	
--	63	16,687	
--	20	-	
--	21	-	
Total expenditure	22	297,863	
Balance at the end of the year for:			
Reserves	23	713,443	
Reserve Funds	24	831,957	
Total	25	1,545,400	
Analysed as follows:			
Working funds	26	112,235	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	96,265	
Sick leave	31	24,730	
Insurance	32	17,025	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	775	
- sanitary and storm sewers	36	16,550	
- parks and recreation	64	-	
- library	65	3,419	
- other cultural	66	-	
- water	38	443,160	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	531,577	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	200,695	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	7,368	
Vacation Pay - Council	52	91,600	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,545,399	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

South Dumfries Tp
-------------------

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	437,875	19,244
Accounts receivable			
Canada	2	27,334	
Ontario	3	348,812	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	190,042	business taxes
Taxes receivable			
Current year's levies	9	353,537	6,394
Previous year's levies	10	123,760	1,267
Prior year's levies	11	69,207	88
Penalties and interest	12	48,360	646
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	249,853	
Other current assets	18	7,355	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	327,054	
Other long term assets	20	-	-
Total	21	2,183,189	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

South Dumfries Tp
-------------------

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	337,400		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	375,000		
Accounts payable and accrued liabilities				
Canada	26	116		
Ontario	27	-		
Region or county	28	2,722		
Other municipalities	29	-		
School Boards	30	18,242		
Trade accounts payable	31	380,185		
Other	32	-		
Other current liabilities	33	37,200		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	310,575		
- benefitting landowners	36	16,479		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,545,400		
Accumulated net revenue (deficit)				
General revenue	42	80,096		
Special charges and special areas (specify)				
--	43	23,820		
--	44	- 9,563		
--	45	- 1,474		
--	46	44,473		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	2,473		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 979,956		
Total	59	2,183,189		

STATISTICAL DATA

For the year ended December 31, 1995.

		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		5
Libraries	11		3
Planning	12		2
Total	13		22
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	617,682	225,107
Employee benefits	15	130,989	4,026
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		4,988,450
Previous years' tax	17		297,617
Penalties and interest	18	-	86,721
Subtotal	19		5,199,346
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	24		19,895
- recoverable from general municipal revenues	25		5,870
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		5,225,111
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 1995 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19950314
Due date of last installment (YYYYMMDD)	33		0
Final billings: Number of installments	34		3
Due date of first installment (YYYYMMDD)	35		19950614
Due date of last installment (YYYYMMDD)	36		19951114
			\$
Supplementary taxes levied with1996 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
Estimated to take place		1 \$	2 \$
in 1996	58	703,000	-
in 1997	59	425,000	-
in 1998	60	450,000	-
in 1999	61	450,000	-
in 2000	62	450,000	-
Total	63	2,478,000	-

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		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1995 billings residential units	
		1		2	
		\$		\$	
39		703		74,359	
		72,756			
Water					
In this municipality		40		-	
In other municipalities (specify municipality)		41		-	
--		42		-	
--		43		-	
--		44		-	
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		49		-	
		number of residential units		1995 billings residential units	
		1		2	
		\$		\$	
44		656		139,137	
		22,812			
Sewer					
In this municipality		45		-	
In other municipalities (specify municipality)		46		-	
--		47		-	
--		48		-	
--		49		-	
--		50		-	
--		51		-	
--		52		-	
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		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	
		1		2	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		563,837	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		this municipality's share of total municipal contributions	
--		4		for computer use only	
--		53		-	
--		54		-	
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--		383			

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<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	-
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	-



## Interest

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