

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

South Dumfries Tp

| | | Total Revenue | Upper Tier Purposes | School Board Purposes | Own Purpose |
|---|----|------------------|---------------------------|-----------------------------|----------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| TAXATION | | | | | |
| Taxation from schedule 2LTxx or requisitions from schedule 2UT | 1 | 5,661,882 | 666,710 | 3,633,372 | 1,361,800 |
| Direct water billings on ratepayers -- own municipality | 2 | 172,322 | - | | 172,322 |
| -- other municipalities | 3 | - | - | | - |
| Sewer surcharge on direct water billings -- own municipality | 4 | 167,949 | - | | 167,949 |
| -- other municipalities | 5 | - | - | | - |
| Subtotal | 6 | 6,002,153 | 666,710 | 3,633,372 | 1,702,071 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 5,803 | 584 | - | 5,219 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 3,059 | 2,150 | | 909 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | - | - | - | - |
| Ontario Hydro | 13 | 3,448 | 421 | - | 3,027 |
| Liquor Control Board of Ontario | 14 | - | - | - | - |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | - | - | - | - |
| Other municipalities and enterprises | 17 | 5,524 | 680 | - | 4,844 |
| Subtotal | 18 | 17,834 | 3,835 | - | 13,999 |
| ONTARIO NON-SPECIFIC GRANTS | | | | | |
| Ontario Municipal Support Grant | 60 | 225,318 | | | 225,318 |
| | 61 | - | | | - |
| Subtotal | 69 | 225,318 | | | 225,318 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 14,180 | | | 14,180 |
| Canada specific grants | 30 | - | | | - |
| Other municipalities - grants and fees | 31 | - | | | - |
| Fees and service charges | 32 | 501,895 | | | 501,895 |
| Subtotal | 33 | 516,075 | | | 516,075 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | 75 | | | 75 |
| Licences and permits | 35 | 100,637 | - | - | 100,637 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 93,041 | | | 93,041 |
| Investment income - from own funds | 39 | 29,336 | | | 29,336 |
| - other | 40 | - | | | - |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 29,703 | | | 29,703 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | - | | | - |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Subtotal | 50 | 252,792 | - | - | 252,792 |
| TOTAL REVENUE | 51 | 7,014,172 | 670,545 | 3,633,372 | 2,710,255 |

For the year ended December 31, 1996.

South Dumfries Tp

[illegible]

For the year ended December 31, 1996.

South Dumfries Tp

II. Upper tier purposes

For the year ended December 31, 1996.

South Dumfries Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

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

2LT - OP

4

| 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 | - | - | - | - | - | - | - | - | - | - | - | - |
| Share Of Telephone And Telegraph Taxation | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| Total Taxation | 0 | - | - | - | - | - | - | - | - | - | - | - | - |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| General | 0 | 1,750,479 | 201,677 | 60,680 | 154.702000 | 182.002000 | 270,803 | 36,706 | 11,044 | 3,743 | 137 | 81 | 322,514 |
| Share Of Telephone And Telegraph Taxation | 0 | - | - | - | - | - | - | 5,448 | - | - | - | - | 5,448 |
| Total Taxation | 0 | - | - | - | - | - | 270,803 | 42,154 | 11,044 | 3,743 | 137 | 81 | 327,962 |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 2,951,849 | 481,338 | 148,675 | 21,410 | 18,958 | 11,142 | 3,633,372 |

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality

South Dumfries Tp

3
7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | 571 | - | - | 20,386 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | 8,033 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | 150 | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 150 | - | - | 8,033 |
| Transportation services | | | | | |
| Roadways | 8 | 2,723 | - | - | 33,255 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 2,723 | - | - | 33,255 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | 13,186 |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | 26,114 |
| Garbage Collection | 19 | 798 | - | - | 5,249 |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | 798 | - | - | 44,549 |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | 25,800 |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | 25,800 |
| 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 | - | - | - | 332,591 |
| Libraries | 38 | 9,938 | - | - | 3,419 |
| Other Cultural | 39 | - | - | - | 11,336 |
| Subtotal | 40 | 9,938 | - | - | 347,346 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 19,889 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | 2,637 |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 22,526 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 14,180 | - | - | 501,895 |

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

| | |
|-------------------|--|
| 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 | 208,543 | - | 112,751 | 45,421 | 6,000 | 1,460 | 374,175 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 53,708 | 4,639 | 71,272 | 8,617 | - | - | 138,236 |
| Police | 3 | - | - | 1,434 | - | - | - | 1,434 |
| Conservation Authority | 4 | - | - | - | - | 22,773 | - | 22,773 |
| Protective inspection and control | 5 | 39,688 | - | 17,859 | - | - | - | 57,547 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 93,396 | 4,639 | 90,565 | 8,617 | 22,773 | - | 219,990 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 194,238 | - | 222,516 | 112,896 | - | - | 529,650 |
| Winter Control | 9 | - | - | 39,555 | - | - | - | 39,555 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | 10,499 | - | - | - | 10,499 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | 2,726 | - | 14,167 | - | - | - | 16,893 |
| Subtotal | 15 | 196,964 | - | 286,737 | 112,896 | - | - | 596,597 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | 10,196 | - | 143,286 | 89,823 | - | - | 243,305 |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | 44,133 | 46,494 | 55,278 | 116,537 | - | - | 262,442 |
| Garbage Collection | 19 | - | - | 100,184 | - | - | - | 100,184 |
| Garbage Disposal | 20 | - | - | 192,603 | - | - | - | 192,603 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | 211 | - | - | - | 211 |
| Subtotal | 23 | 54,329 | 46,494 | 491,562 | 206,360 | - | - | 798,745 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | - | - | - | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | 464 | - | 18,173 | - | - | - | 18,637 |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | 464 | - | 18,173 | - | - | - | 18,637 |
| 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 | 256,190 | - | 169,542 | - | - | 1,460 | 424,272 |
| Libraries | 38 | 61,368 | - | 28,968 | 5,365 | - | - | 95,701 |
| Other Cultural | 39 | 1,155 | - | 14,828 | - | - | - | 15,983 |
| Subtotal | 40 | 318,713 | - | 213,338 | 5,365 | - | 1,460 | 535,956 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 60,287 | - | 12,174 | - | - | - | 72,461 |
| Commercial and Industrial | 42 | - | - | - | - | - | - | - |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | 2,637 | - | - | - | - | 2,637 |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 60,287 | 2,637 | 12,174 | - | - | - | 75,098 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 932,696 | 53,770 | 1,225,300 | 378,659 | 28,773 | - | 2,619,198 |

For the year ended December 31, 1996.

| | | | |
|---|----|-----------|----|
| | | 1 | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 979,956 | |
| Source of Financing | | | |
| Contributions from Own Funds | | | |
| Revenue Fund | 2 | 109,448 | |
| Reserves and Reserve Funds | 3 | 529,901 | |
| Subtotal | 4 | 639,349 | |
| 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 | - | |
| Tile Drainage and Shoreline Property Assistance Programs | 12 | - | |
| Serial Debentures | 13 | 203,000 | |
| Sinking Fund Debentures | 14 | - | |
| Long Term Bank Loans | 15 | - | |
| Long Term Reserve Fund Loans | 16 | - | |
| - - | 17 | - | |
| Subtotal * | 18 | 203,000 | |
| Grants and Loan Forgiveness | | | |
| Ontario | 20 | 778,545 | |
| Canada | 21 | - | |
| Other Municipalities | 22 | - | |
| Subtotal | 23 | 778,545 | |
| 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 | 1,620,894 | |
| Applications | | | |
| Own Expenditures | | | |
| Short Term Interest Costs | 34 | - | |
| Other | 35 | 1,449,064 | |
| Subtotal | 36 | 1,449,064 | |
| 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 | 3,619 | |
| Total Applications | 42 | 1,452,683 | |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 811,745 | |
| 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 | 51,643 | |
| - Proceeds From Long Term Liabilities | 46 | - | |
| - Transfers From Reserves and Reserve Funds | 47 | 760,102 | |
| - - | 48 | - | |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 811,745 | |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - | |

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

Municipality

South Dumfries Tp

610

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 6,500 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | 139,842 | - | - | 409,184 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 139,842 | - | - | 409,184 |
| Transportation services | | | | | |
| Roadways | 8 | 12,500 | - | - | 60,995 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 12,500 | - | - | 60,995 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | 626,203 | - | - | 759,365 |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | 626,203 | - | - | 759,365 |
| 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 | - | - | - | 65,958 |
| Libraries | 38 | - | - | - | 73,869 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | - | - | - | 139,827 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | - |
| Commercial and Industrial | 42 | - | - | - | 73,193 |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | | | | |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 73,193 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 778,545 | - | - | 1,449,064 |

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

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

7
11

| | | | |
|--|----|---------|----|
| | | 1 | \$ |
| General Government | 1 | - | |
| Protection to Persons and Property | | | |
| Fire | 2 | 200,601 | |
| Police | 3 | - | |
| Conservation Authority | 4 | - | |
| Protective inspection and control | 5 | - | |
| Emergency measures | 6 | - | |
| Subtotal | 7 | 200,601 | |
| 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 | 289,238 | |
| Garbage Collection | 19 | - | |
| Garbage Disposal | 20 | - | |
| Pollution Control | 21 | - | |
| -- | 22 | - | |
| Subtotal | 23 | 289,238 | |
| 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 | 15,160 | |
| -- | 46 | - | |
| Subtotal | 47 | 15,160 | |
| Electricity | 48 | - | |
| Gas | 49 | - | |
| Telephone | 50 | - | |
| Total | 51 | 504,999 | |

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

South Dumfries Tp

8
12

| | | | |
|--|----|---------|----|
| | | 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 | 304,398 | |
| : To Canada and agencies | 2 | - | |
| : To other | 3 | 200,601 | |
| Subtotal | 4 | 504,999 | |
| Plus: All debt assumed by the municipality from others | 5 | - | |
| Less: All debt assumed by others | | | |
| :Ontario | 6 | - | |
| :Schoolboards | 7 | - | |
| :Other municipalities | 8 | - | |
| Subtotal | 9 | - | |
| Less: 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 | 504,999 | |
| Amount reported in line 15 analyzed as follows: | | | |
| Sinking fund debentures | 16 | - | |
| Installment (serial) debentures | 17 | 15,160 | |
| Long term bank loans | 18 | - | |
| Lease purchase agreements | 19 | 200,601 | |
| Mortgages | 20 | - | |
| Ontario Clean Water Agency | 22 | 289,238 | |
| 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 | - | |

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

South Dumfries Tp

| | | | | | |
|---|----|---|---|-----------------------------------|---|
| 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 | 18,860 | - | 20 | |
| - share of integrated projects | 49 | - | - | - | |
| 7. 1996 Debt Charges | | | | | |
| | | principal | | interest | |
| | | 1 | 2 | | |
| | | \$ | \$ | | |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates | 50 | - | - | | |
| - special are rates and special charges | 51 | 2,399 | 2,240 | | |
| - benefitting landowners | 52 | 22,656 | 26,475 | | |
| - user rates (consolidated entities) | 53 | - | - | | |
| Recovered from reserve funds | 54 | - | - | | |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | - | | |
| - gas and telephone | 57 | - | - | | |
| -- | 56 | - | - | | |
| -- | 58 | - | - | | |
| -- | 59 | - | - | | |
| Total | 78 | 25,055 | 28,715 | | |
| 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 |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| 1997 | | 39,455 | 37,510 | - | - |
| 1998 | | 42,463 | 34,502 | - | - |
| 1999 | | 45,699 | 31,266 | - | - |
| 2000 | | 49,185 | 27,781 | - | - |
| 2001 | | 52,937 | 24,028 | - | - |
| 2002 - 2006 | | 275,260 | 53,190 | - | - |
| 2007 onwards | | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - |
| Total | 71 | 504,999 | 208,277 | - | - |
| * Includes interest to earned on Ontario Clean Water Agency debt retirement funds | | | | | |
| 9. Future principal payments on EXPECTED NEW debt | | | | | |
| | | | | 1 | |
| | | | | \$ | |
| 1997 | | | | 72 | - |
| 1998 | | | | 73 | - |
| 1999 | | | | 74 | - |
| 2000 | | | | 75 | - |
| 2001 | | | | 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 | - | - | | |
| Other long term debt refinanced | 93 | - | - | | |

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

9LT
13

For the year ended December 31, 1996.

| | | 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 | | 645,044 | 9,441 | 654,485 | | | | | | | |
| 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 | | 12,225 | - | 12,225 | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | - | 661,104 | 9,441 | 670,545 | 654,485 | 12,225 | - | 3,835 | - | 670,545 | - |
| Special purpose requisitions | | | | | | | | | | | | |
| Water | 12 | | - | - | - | | | | | | | |
| Transit | 13 | | - | - | - | | | | | | | |
| Sewer | 14 | | - | - | - | | | | | | | |
| Library | 15 | | - | - | - | | | | | | | |
| -- | 16 | | - | - | - | | | | | | | |
| -- | 17 | | - | - | - | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Speical charges | | | | | | | | | | | | |
| Direct water billings | 19 | - | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 20 | - | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 21 | - | - | - | - | - | - | - | - | - | - | - |
| | 22 | - | 661,104 | 9,441 | 670,545 | 654,485 | 12,225 | - | 3,835 | - | 670,545 | - |

1996 FINANCIAL INFORMATION RETURN

Municipality

South Dumfries Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

| | | 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 | - | - | - | - | - | - | - | - | - | - |
| | -- | 31 | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| | -- | 40 | - | - | - | - | - | - | - | - | - | - |
| | -- | 41 | - | - | - | - | - | - | - | - | - | - |
| | -- | 42 | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| | -- | 50 | - | - | - | - | - | - | - | - | - | - |
| | -- | 1 | - | 645,044 | 9,441 | 654,485 | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| | -- | 70 | - | - | - | - | - | - | - | - | - | - |
| | -- | 71 | - | - | - | - | - | - | - | - | - | - |
| | -- | 2 | - | - | - | - | - | - | - | - | - | - |
| Total school boards | | 36 | - | 3,581,862 | 51,510 | 3,633,372 | 3,572,242 | 61,130 | - | - | 3,633,372 | - |

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

South Dumfries Tp

10
15

For the year ended December 31, 1996.

| | | 1 \$ |
|--|----|-----------|
| Balance at the beginning of the year | 1 | 1,545,400 |
| Revenues | | |
| Contributions from revenue fund | 2 | 269,211 |
| Contributions from capital fund | 3 | 3,619 |
| Development Charges Act | 67 | 174,246 |
| Lot levies and subdivider contributions | 60 | - |
| Recreational land (the Planning Act) | 61 | 17,800 |
| Investment income - from own funds | 5 | - |
| - other | 6 | 22,780 |
| -- | 9 | - |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 487,656 |
| Expenditures | | |
| Transferred to capital fund | 14 | 529,901 |
| Transferred to revenue fund | 15 | 29,703 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 559,604 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 826,393 |
| Reserve Funds | 24 | 647,058 |
| Total | 25 | 1,473,451 |
| Analysed as follows: | | |
| Working funds | 26 | 141,114 |
| Contingencies | 27 | - |
| Ontario Clean Water Agency funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | - |
| Replacement of equipment | 30 | 96,152 |
| Sick leave | 31 | 24,730 |
| Insurance | 32 | 7,212 |
| Workers' compensation | 33 | - |
| Capital expenditure - general administration | 34 | - |
| - roads | 35 | 15,176 |
| - sanitary and storm sewers | 36 | 106,373 |
| - parks and recreation | 64 | - |
| - library | 65 | 3,619 |
| - other cultural | 66 | 5,021 |
| - water | 38 | 426,535 |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | 524 |
| - other and unspecified | 42 | - |
| Development Charges Act | 68 | 388,992 |
| Lot levies and subdivider contributions | 44 | - |
| Parking revenues | 45 | - |
| Debenture repayment | 47 | - |
| Exchange rate stabilization | 48 | - |
| Waterworks current purposes | 49 | - |
| Transit current purposes | 50 | - |
| Library current purposes | 51 | 8,633 |
| Vacation Pay - Council | 52 | 91,600 |
| Waste Site | 53 | - |
| Police Commission | 54 | - |
| Municipal Election | 55 | - |
| Business Improvement Area | 56 | - |
| -- | 57 | |
| Total | 58 | 1,473,452 |

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

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

11
16

For the year ended December 31, 1996.

| | | 1 | 2 |
|--|----|-----------|--|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| Current assets | | | |
| Cash | 1 | 574,366 | 6,922 |
| Accounts receivable | | | |
| Canada | 2 | 24,973 | |
| Ontario | 3 | 372,188 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | - | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 83,537 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 330,106 | 8,016 |
| Previous year's levies | 10 | 113,211 | 202 |
| Prior year's levies | 11 | 44,773 | - |
| Penalties and interest | 12 | 31,739 | - |
| Less allowance for uncollectables (negative) | 13 | - | - |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | 26,700 | |
| Other current assets | 18 | 6,777 | portion of line 20 for tax sale / tax registration |
| Capital outlay to be recovered in future years | 19 | 504,999 | |
| Other long term assets | 20 | - | - |
| Total | 21 | 2,113,369 | |

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

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

For the year ended December 31, 1996.

| LIABILITIES | | | | portion of loans not from chartered banks |
|--|----|-----------|---|--|
| Current Liabilities | | | | |
| Temporary loans - current purposes | 22 | - | - | - |
| - capital - Ontario | 23 | - | | |
| - Canada | 24 | - | | |
| - Other | 25 | 375,000 | | |
| Accounts payable and accrued liabilities | | | | |
| Canada | 26 | - | | |
| Ontario | 27 | - | | |
| Region or county | 28 | 7,813 | | |
| Other municipalities | 29 | - | | |
| School Boards | 30 | 46,339 | | |
| Trade accounts payable | 31 | 269,089 | | |
| Other | 32 | - 6,450 | | |
| Other current liabilities | 33 | 23,991 | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | - | | |
| - special area rates and special charges | 35 | 489,839 | | |
| - benefitting landowners | 36 | 15,160 | | |
| - 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 | 1,473,451 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | 203,581 | | |
| Special charges and special areas (specify) | | | | |
| -- | 43 | 28,518 | | |
| -- | 44 | - 7,168 | | |
| -- | 45 | - 1,855 | | |
| -- | 46 | - | | |
| Consolidated local boards (specify) | | | | |
| Transit operations | 47 | - | | |
| Water operations | 48 | - | | |
| Libraries | 49 | - | | |
| Cemetaries | 50 | 7,806 | | |
| Recreation, community centres and arenas | 51 | - | | |
| -- | 52 | - | | |
| -- | 53 | - | | |
| -- | 54 | - | | |
| -- | 55 | - | | |
| Region or county | 56 | - | | |
| School boards | 57 | - | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 811,745 | | |
| Total | 59 | 2,113,369 | | |

STATISTICAL DATA

For the year ended December 31, 1996.

| | | | | |
|--|--------------------|---|---|--|
| | | 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 | | |
| | | 1 | 2 | |
| | | \$ | \$ | |
| 2. Total expenditures during the year on: | | 14 | | |
| Wages and salaries | | 578,028 | 225,107 | |
| Employee benefits | | 130,989 | 4,026 | |
| | | 1 | | |
| | | \$ | | |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | | | |
| Cash collections: Current year's tax | 16 | 5,258,422 | | |
| Previous years' tax | 17 | 388,520 | | |
| Penalties and interest | 18 | - 93,041 | | |
| Subtotal | 19 | 5,553,901 | | |
| Discounts allowed | 20 | - | | |
| Tax adjustments under section 362 and 263 of the Municipal Act | | | | |
| - amounts added to the roll (negative) | 22 | - | | |
| - amounts written off | 23 | - | | |
| Tax adjustments under sections 465, 495 and 496 of the Municipal Act | | | | |
| - recoverable from upper tier and school boards | 24 | 10,511 | | |
| - recoverable from general municipal revenues | 25 | 2,927 | | |
| 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 | 5,567,339 | | |
| 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 1996 (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 | 19960614 | | |
| Due date of last installment (YYYYMMDD) | 36 | 19961114 | | |
| | | \$ | | |
| Supplementary taxes levied with 1997 due date | 37 | - | | |
| 5. Projected capital expenditures and long term financing requirements as at December 31 | | long term financing requirements | | |
| | gross expenditures | approved by the O.M.B. or Concil | submitted but not yet approved by O.M.B. or Council | forecast not yet submitted to the O.M.B or Council |
| | 1 | 2 | 3 | 4 |
| | \$ | \$ | \$ | \$ |
| Estimated to take place | | | | |
| in 1997 | 58 | - | 300,000 | - |
| in 1998 | 59 | - | 300,000 | - |
| in 1999 | 60 | - | 300,000 | - |
| in 2000 | 61 | - | 300,000 | - |
| in 2001 | 62 | - | 300,000 | - |
| Total | 63 | - | 1,500,000 | - |

| | | | | | |
|---|--|--|--|-------------------------------------|--|
| | | balance of fund | | loans outstanding | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| 6. Ontario Home Renewal Plan trust fund at year end | | 82 | | - | |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | |
| | | number of residential units | | 1996 billings residential units | |
| | | all other properties | | computer use only | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| Water | | 39 | | 746 | |
| In this municipality | | 81,699 | | 90,623 | |
| In other municipalities (specify municipality) | | - | | - | |
| -- | | 40 | | - | |
| -- | | 41 | | - | |
| -- | | 42 | | - | |
| -- | | 43 | | - | |
| -- | | 64 | | - | |
| | | number of residential units | | 1996 billings residential units | |
| | | all other properties | | computer use only | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| Sewer | | 44 | | 695 | |
| In this municipality | | 146,004 | | 21,945 | |
| 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 | |
| | | \$ | | \$ | |
| Own sinking funds | | 83 | | - | |
| 9. Borrowing from own reserve funds | | | | | |
| | | | | 1 | |
| | | | | \$ | |
| Loans or advances due to reserve funds as at December 31 | | 84 | | 481,869 | |
| 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, 1995 | | 67 | | 125,000 | |
| Approved in 1996 | | 68 | | 995,300 | |
| Financed in 1996 | | 69 | | - | |
| No long term financing necessary | | 70 | | 203,000 | |
| Approved but not financed as at December 31, 1996 | | 71 | | 203,000 | |
| Applications submitted but not approved as at Decemeber 31, 1996 | | 72 | | - | |
| 12. Forecast of total revenue fund expenditures | | | | | |
| | | 2000 | | 2001 | |
| | | 2002 | | 2003 | |
| | | 2004 | | | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| 73 | | 2,500,000 | | 2,550,000 | |
| | | 2,600,000 | | 2,650,000 | |
| | | 2,650,000 | | 2,650,000 | |
| 13. Municipal procurement this year | | | | | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| Total construction contracts awarded | | 85 | | - | |
| Construction contracts awarded at \$100,000 or greater | | 86 | | - | |