

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

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	6,010,162	824,062	3,787,354	1,398,746
Direct water billings on ratepayers -- own municipality	2	177,462	-		177,462
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	179,019	-		179,019
-- other municipalities	5	-	-		-
Subtotal	6	6,366,643	824,062	3,787,354	1,755,227
PAYMENTS IN LIEU OF TAXATION					
Canada	7	5,993	698	-	5,295
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	5,659	2,234		3,425
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	3,562	504	-	3,058
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	5,694	814	-	4,880
Subtotal	18	20,908	4,250	-	16,658
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	142,467			142,467
.....	61	-			-
Subtotal	69	142,467			142,467
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	9,125			9,125
Canada specific grants	30	8,902			8,902
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	497,795			497,795
Subtotal	33	515,822			515,822
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	100,129	-	-	100,129
Fines	37	-			-
Penalties and interest on taxes	38	90,104			90,104
Investment income - from own funds	39	-			-
- other	40	17,355			17,355
Sales of publications, equipment, etc	42	4,243			4,243
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	115,245			115,245
Contributions from non-consolidated entities	45	-			-
--	46	17,009			17,009
--	47	18,800			18,800
--	48	-			-
Subtotal	50	362,885	-	-	362,885
TOTAL REVENUE	51	7,408,725	828,312	3,787,354	2,793,059

For the year ended December 31, 1997.

South Dumfries Tp

[illegible]

For the year ended December 31, 1997.

South Dumfries Tp

II. Upper tier purposes

For the year ended December 31, 1997.

South Dumfries Tp

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

South Dumfries 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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	1,784,858	255,897	74,790	154.702000	182.003000	276,121	46,574	13,612	4,476	-	-	340,783
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	11,709	-	-	-	-	11,709
Total Taxation	0	-	-	-	-	-	276,121	58,283	13,612	4,476	-	-	352,492
Total all school board taxation	0	-	-	-	-	-	3,083,722	503,438	159,349	34,056	3,944	2,845	3,787,354

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	1,142	-	-	23,057
Protection to Persons and Property					
Fire	2	-	-	-	10,180
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	550
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	10,730
Transportation services					
Roadways	8	-	-	-	7,539
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	7,539
Environmental services					
Sanitary Sewer System	16	-	-	-	9,732
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	32,814
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	109	-	-	-
Subtotal	23	109	-	-	42,546
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,626
--	29	-	-	-	-
Subtotal	30	-	-	-	17,626
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	420	-	-	348,913
Libraries	38	7,454	8,902	-	6,441
Other Cultural	39	-	-	-	11,739
Subtotal	40	7,874	8,902	-	367,093
Planning and Development					
Planning and Development	41	-	-	-	26,567
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				2,637
--	46	-	-	-	-
Subtotal	47	-	-	-	29,204
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	9,125	8,902	-	497,795

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

Municipality

South Dumfries Tp

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		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	234,078	-	117,866	61,857	1,682	1,652	417,135
Protection to Persons and Property								
Fire	2	49,877	27,834	71,659	18,607	-	-	167,977
Police	3	-	-	600	-	-	-	600
Conservation Authority	4	-	-	-	-	23,948	-	23,948
Protective inspection and control	5	71,096	-	21,506	-	-	-	92,602
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	120,973	27,834	93,765	18,607	23,948	-	285,127
Transportation services								
Roadways	8	215,108	-	229,627	311,172	-	-	755,907
Winter Control	9	-	-	52,457	-	-	-	52,457
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,792	-	-	-	9,792
Air Transportation	13	-	-	-	-	-	-	-
--	14	2,262	-	21,932	-	-	-	24,194
Subtotal	15	217,370	-	313,808	311,172	-	-	842,350
Environmental services								
Sanitary Sewer System	16	18,014	-	84,219	89,248	-	-	191,481
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	56,679	46,494	98,124	100,769	-	-	302,066
Garbage Collection	19	-	-	130,170	-	-	-	130,170
Garbage Disposal	20	-	-	91,328	-	-	-	91,328
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	246	-	-	-	246
Subtotal	23	74,693	46,494	404,087	190,017	-	-	715,291
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	1,646	-	18,921	-	2,604	-	23,171
--	29	-	-	-	-	-	-	-
Subtotal	30	1,646	-	18,921	-	2,604	-	23,171
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	265,913	-	185,808	40,374	-	1,679	490,416
Libraries	38	70,031	-	32,985	11,792	-	-	114,808
Other Cultural	39	1,380	-	17,129	-	-	27	18,537
Subtotal	40	337,324	-	235,922	52,166	-	1,652	623,761
Planning and Development								
Planning and Development	41	69,551	-	12,891	-	-	-	82,442
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,637	-	-	-	-	2,637
--	46	-	-	-	-	-	-	-
Subtotal	47	69,551	2,637	12,891	-	-	-	85,079
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,055,635	76,965	1,197,260	633,819	28,234	-	2,991,914

1997 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1997.		
South Dumfries Tp		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	811,745
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	399,691
Reserves and Reserve Funds	3	305,882
Subtotal	4	705,573
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	24,369
Canada	21	24,369
Other Municipalities	22	-
Subtotal	23	48,738
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	17,500
--	31	-
Subtotal	32	17,500
Total Sources of Financing	33	771,811
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	661,211
Subtotal	36	661,211
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	661,211
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	701,145
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	701,145
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	701,145
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	3,157
Protection to Persons and Property					
Fire	2	-	-	-	18,607
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	18,607
Transportation services					
Roadways	8	24,369	24,369	-	447,829
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	24,369	24,369	-	447,829
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	11,620
Waterworks System	18	-	-	-	83,823
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	95,443
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	-	-	-	40,374
Libraries	38	-	-	-	11,792
Other Cultural	39	-	-	-	5,227
Subtotal	40	-	-	-	57,393
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	38,782
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	38,782
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	24,369	24,369	-	661,211

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

South Dumfries Tp

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	185,637	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	185,637	
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	266,172	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	266,172	
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	13,735	
--	46	-	
Subtotal	47	13,735	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	465,544	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

South Dumfries Tp

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		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	279,907	
: To Canada and agencies	2	-	
: To other	3	185,637	
Subtotal	4	465,544	
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	465,544	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	13,735	
Long term bank loans	18	185,637	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	266,172	
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	6,693	
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	6,693	

1997 FINANCIAL INFORMATION RETURN

Municipality

South Dumfries Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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. 1997 Debt Charges

		principal	interest
		1	2
		\$	\$
Recovered from the consolidated revenue fund			
- general tax rates	50	23,066	23,428
- special are rates and special charges	51	14,964	12,870
- benefitting landowners	52	1,425	1,212
- 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	39,455	37,510
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
		\$	\$	\$	\$	\$	\$
1998		42,463	34,502	-	-	-	-
1999		45,699	31,266	-	-	-	-
2000		49,185	27,781	-	-	-	-
2001		52,937	24,028	-	-	-	-
2002		56,979	19,986	-	-	-	-
2003-2007		218,281	33,204	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	465,544	170,767	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt

		1
		\$
1998	72	-
1999	73	-
2000	74	-
2001	75	-
2002	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	-	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

For the year ended December 31, 1997.

		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		800,927	8,827	809,754							
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		4,250	-	4,250							
Telephone and telegraph taxation	10		14,308	-	14,308							
Subtotal levied by mill rate -- general	11	-	819,485	8,827	828,312	809,754	14,308	-	4,250	-	828,312	-
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	-	819,485	8,827	828,312	809,754	14,308	-	4,250	-	828,312	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

South Dumfries Tp

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For the year ended December 31, 1997.

		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)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	800,927	8,827	809,754	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	800,927	8,827	809,754	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,746,509	40,845	-	3,787,354	3,728,043	59,311	-	-	3,787,354	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

South Dumfries Tp

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		1 \$
Balance at the beginning of the year	1	1,473,451
Revenues		
Contributions from revenue fund	2	234,128
Contributions from capital fund	3	-
Development Charges Act	67	101,009
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	15,339
--	9	145,616
--	10	-
--	11	-
--	12	-
Total revenue	13	496,092
Expenditures		
Transferred to capital fund	14	305,882
Transferred to revenue fund	15	115,245
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	421,127
Balance at the end of the year for:		
Reserves	23	890,211
Reserve Funds	24	658,203
Total	25	1,548,414
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	129,907
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	98,031
Sick leave	31	24,730
Insurance	32	16,212
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	20,000
- sanitary and storm sewers	36	184,000
- parks and recreation	64	-
- library	65	2,497
- other cultural	66	5,021
- water	38	414,513
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	411,261
Lot levies and subdivider contributions	44	146,414
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	711
--	52	91,600
--	53	3,519
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	1,548,416

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

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For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	956,273	-
Accounts receivable			
Canada	2	43,506	
Ontario	3	24,369	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	16,414	receivable for
Other (including unorganized areas)	8	64,973	business taxes
Taxes receivable			
Current year's levies	9	364,785	
Previous year's levies	10	120,737	659
Prior year's levies	11	46,583	-
Penalties and interest	12	34,218	914
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	29,401	
Other current assets	18	8,281	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	465,544	
Other long term assets	20	-	-
Total	21	2,175,084	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	250,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	375,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	5,998		
Other municipalities	29	-		
School Boards	30	32,089		
Trade accounts payable	31	116,949		
Other	32	20,604		
Other current liabilities	33	29,600		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	266,172		
- special area rates and special charges	35	185,637		
- benefitting landowners	36	13,735		
- 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	1,548,414		
Accumulated net revenue (deficit)				
General revenue	42	- 17,997		
Special charges and special areas (specify)				
--	43	28,103		
--	44	14,295		
--	45	- 1,489		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	9,118		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 701,145		
Total	59	2,175,083		

		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	664,839		262,269	
Wages and salaries					
Employee benefits	15	92,168		36,359	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	5,531,799
	Previous years' tax	17	320,770
	Penalties and interest	18	87,719
	Subtotal	19	5,940,288
	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	
	- recoverable from general municipal revenues	25	
	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	
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 1997 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,970,314
Due date of last installment (YYYYMMDD)	33		19,970,614
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,970,914
Due date of last installment (YYYYMMDD)	36		19,971,114
			\$
Supplementary taxes levied with 1998 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	58	300,000	-	-	-
in 1998					
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
Total	63	300,000	-	-	-

STATISTICAL DATA

For the year ended December 31, 1997.

		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		1997 billings residential units	
		1		2	
		\$		\$	
39		816		91,119	
				86,343	
Water					
In this municipality					
In other municipalities (specify municipality)					
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1997 billings residential units	
		1		2	
		\$		\$	
44		746		157,000	
				22,019	
Sewer					
In this municipality					
In other municipalities (specify municipality)					
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		65		-	
				water	
				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		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		363,759	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
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.	
		1		4	
		\$		\$	
67		125,000		995,300	
68		-		-	
69		-		-	
70		-		-	
71		125,000		995,300	
72		-		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		2,500,000		-	
13. Municipal procurement this year					
		1		2	
		\$		\$	
85		-		-	
86		-		-	