

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 29016

MUNICIPALITY OF: South Dumfries Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

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	5,136,383	1,538,136	2,187,078	1,411,169				
Direct water billings on ratepayers -- own municipality	2	192,095	-		192,095				
-- other municipalities	3	-	-		-				
Sewer surcharge on direct water billings -- own municipality	4	192,049	-		192,049				
-- other municipalities	5	-	-		-				
Subtotal	6	5,520,527	1,538,136	2,187,078	1,795,313				
PAYMENTS IN LIEU OF TAXATION									
Canada	7	7,641	1,459	4,976	1,206				
Canada Enterprises	8	-	-	-	-				
Ontario									
The Municipal Tax Assistance Act						9	-	-	-
The Municipal Act, section 157						10	-	-	-
Other	11	11,269	3,974		5,287				
Ontario Enterprises									
Ontario Housing Corporation						12	-	-	-
Ontario Hydro						13	2,326	4	13
Liquor Control Board of Ontario	14	-	-	-	-				
Other	15	-	-	-	-				
Municipal enterprises	16	5,552	926	3,157	1,469				
Other municipalities and enterprises	17	-	-	-	-				
Subtotal	18	26,788	6,363	10,154	10,271				
ONTARIO NON-SPECIFIC GRANTS									
Community Reinvestment Fund	62	490,000			490,000				
Special Transition Assistance	63	-			-				
Special Circumstances Fund	64	73,981			73,981				
Municipal Restructuring Fund	65	-			-				
.....	61	-			-				
Subtotal	69	563,981			563,981				
REVENUES FOR SPECIFIC FUNCTIONS									
Ontario specific grants	29	13,567			13,567				
Canada specific grants	30	8,025			8,025				
Other municipalities - grants and fees	31	-			-				
Fees and service charges	32	604,855			604,855				
Subtotal	33	626,447			626,447				
OTHER REVENUES									
Trailer revenue and licences	34	-			-				
Licences and permits	35	96,295	-	-	96,295				
Rents, concessions and franchises	36	-			-				
Fines	37	-			-				
Penalties and interest on taxes	38	77,824			77,824				
Investment income - from own funds	39	-			-				
- other	40	51,094			51,094				
Donations	70	-			-				
Sales of publications, equipment, etc	42	-			-				
Contributions from capital fund	43	-			-				
Contributions from reserves and reserve funds	44	22,896			22,896				
Contributions from non-consolidated entities	45	-			-				
--	46	-			-				
--	47	-			-				
--	48	-			-				
Subtotal	50	248,109	-	-	248,109				
TOTAL REVENUE	51	6,985,852	1,544,499	2,197,232	3,244,121				

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

South Dumfries Tp

2LT - SB
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	1,441,716	1,299,656	2,770	138,737	553
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	3,956	3,956	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	78,272	72,693	-	5,577	2
Managed Forest	0.115000	661	542	-	117	2
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,524,605	1,376,847	2,770	144,431	557
Subtotal Commercial		340,865	267,583	-	71,932	1,350
Subtotal Industrial		215,921	169,500	-	45,566	855
Pipeline	2.281000	84,603	66,414	-	17,854	335
Other	-	-	-	-	-	-
Supplementary Taxes		21,084	17,791	-	3,255	38
Subtotal levied by tax rate		2,187,078	1,898,135	2,770	283,038	3,135
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,187,078	1,898,135	2,770	283,038	3,135

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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	1,577	-	-	71,456
Protection to Persons and Property					
Fire	2	2,445	-	-	8,675
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	483	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,928	-	-	8,675
Transportation services					
Roadways	8	-	-	-	19,741
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	19,741
Environmental services					
Sanitary Sewer System	16	-	-	-	28,287
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	61,277
Garbage Collection	19	-	-	-	2,999
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	60	-	-	-
Subtotal	23	60	-	-	92,563
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,368
--	29	-	-	-	-
Subtotal	30	-	-	-	12,368
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	600	-	-	344,103
Libraries	38	8,402	8,025	-	13,041
Other Cultural	39	-	-	-	9,366
Subtotal	40	9,002	8,025	-	366,510
Planning and Development					
Planning and Development	41	-	-	-	30,905
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,637
--	46	-	-	-	-
Subtotal	47	-	-	-	33,542
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,567	8,025	-	604,855

		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	217,162	-	119,061	2,934	7,599	841	347,597
Protection to Persons and Property								
Fire	2	57,829	27,834	75,243	4,701	-	170	165,777
Police	3	-	-	462,951	-	-	-	462,951
Conservation Authority	4	-	-	-	-	23,661	-	23,661
Protective inspection and control	5	68,219	-	23,496	-	-	-	91,715
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	126,048	27,834	561,690	4,701	23,661	170	744,104
Transportation services								
Roadways	8	211,560	-	273,728	32,319	-	-	517,607
Winter Control	9	-	-	44,174	-	-	-	44,174
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	9,877	-	-	-	9,877
Air Transportation	13	-	-	-	-	-	-	-
--	14	1,808	-	16,684	-	-	-	18,492
Subtotal	15	213,368	-	344,463	32,319	-	-	590,150
Environmental services								
Sanitary Sewer System	16	18,063	-	124,342	93,275	-	-	235,680
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	55,564	46,494	61,609	153,085	-	-	316,752
Garbage Collection	19	-	-	149,220	-	-	-	149,220
Garbage Disposal	20	-	-	70,416	-	-	-	70,416
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	11,719	-	-	-	11,719
Subtotal	23	73,627	46,494	417,306	246,360	-	-	783,787
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	174	-	24,130	-	1,551	-	25,855
--	29	-	-	-	-	-	-	-
Subtotal	30	174	-	24,130	-	1,551	-	25,855
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	269,669	-	177,887	-	-	1,111	446,445
Libraries	38	68,714	-	39,118	9,397	-	-	117,229
Other Cultural	39	945	-	14,916	-	-	100	15,961
Subtotal	40	339,328	-	231,921	9,397	-	1,011	579,635
Planning and Development								
Planning and Development	41	62,877	-	6,736	-	-	-	69,613
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,637	-	-	-	-	2,637
--	46	-	-	-	-	-	-	-
Subtotal	47	62,877	2,637	6,736	-	-	-	72,250
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,032,584	76,965	1,705,307	295,711	32,811	-	3,143,378

1998 FINANCIAL INFORMATION RETURN		
Municipality		
South Dumfries Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	701,145
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	101,019
Reserves and Reserve Funds	3	523,952
Subtotal	4	624,971
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	488,333
--	30	-
--	31	-
Subtotal	32	488,333
Total Sources of Financing	33	1,113,304
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	903,234
Subtotal	36	903,234
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	903,234
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	491,075
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	491,075
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	491,075
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

South Dumfries Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	90,267
Protection to Persons and Property					
Fire	2	-	-	-	107,117
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	107,117
Transportation services					
Roadways	8	-	-	-	52,319
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	52,319
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	19,033
Waterworks System	18	-	-	-	32,635
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	51,668
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	39,621
Libraries	38	-	-	-	511,146
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	550,767
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	51,096
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	51,096
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	903,234

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

South Dumfries Tp

7
11

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	169,648
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	241,238
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	241,238
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Social Housing	90	-
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	12,195
Subtotal	47	-
Electricity	48	12,195
Gas	49	-
Telephone	50	-
Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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	254,433	
: To Canada and agencies	2	-	
: To other	3	168,648	
Subtotal	4	423,081	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	423,081	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	423,081	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

South Dumfries Tp

8
12

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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. 1998 Debt Charges

		principal	interest
		1	2
		\$	\$
Recovered from the consolidated revenue fund			
- general tax rates	50	24,934	21,560
- special are rates and special charges	51	15,989	11,845
- benefiting landowners	52	1,540	1,097
- 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	42,463	34,502
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
		\$	\$	\$	\$	\$	\$
1999	60	45,699	31,266	-	-	-	-
2000	61	49,185	27,781	-	-	-	-
2001	62	52,937	24,028	-	-	-	-
2002	63	56,979	19,986	-	-	-	-
2003	64	61,332	15,633	-	-	-	-
2004 - 2008	65	156,949	17,571	-	-	-	-
2009 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	423,081	136,265	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt

		1
		\$
1999	72	-
2000	73	-
2001	74	-
2002	75	-
2003	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	-	-

1998 FINANCIAL INFORMATION RETURN

Municipality

South Dumfries Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		1,525,440	12,696	1,538,136	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		6,363	-	6,363	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,531,803	12,696	1,544,499	1,538,136	-	6,363	-	1,544,499	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,531,803	12,696	1,544,499	1,538,136	-	6,363	-	1,544,499	-

1998 FINANCIAL INFORMATION RETURN

Municipality

South Dumfries Tp

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	1,890,497	17,791	-	1,908,288	1,898,134	10,154	-	1,908,288	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	2,770	-	-	2,770	2,770	-	-	2,770	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	279,783	3,255	-	283,038	283,038	-	-	283,038	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	3,098	38	-	3,136	3,136	-	-	3,136	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,176,148	21,084	-	2,197,232	2,187,078	10,154	-	2,197,232	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

South Dumfries Tp

10
15

		1	\$
Balance at the beginning of the year	1	1,548,416	
Revenues			
Contributions from revenue fund	2	194,692	
Contributions from capital fund	3	-	
Development Charges Act	67	155,228	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	16,122	
- other	6	18,598	
--	9	10,990	
--	10	251,540	
--	11	-	
--	12	-	
Total revenue	13	647,170	
Expenditures			
Transferred to capital fund	14	523,952	
Transferred to revenue fund	15	22,896	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	546,848	
Balance at the end of the year for:			
Reserves	23	1,055,096	
Reserve Funds	24	593,642	
Total	25	1,648,738	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	126,907	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	24,547	
Sick leave	31	-	
Insurance	32	16,212	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	18,037	
- sanitary and storm sewers	36	258,241	
- parks and recreation	64	-	
- library	65	2,497	
- other cultural	66	5,021	
- water	38	534,963	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	595	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	457,717	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	108,881	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	91,600	
--	56	3,520	
--	57	-	
Total	58	1,648,738	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,239,898	-
Accounts receivable			
Canada	2	13,202	
Ontario	3	6,465	
Region or county	4	45,874	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	51,681	receivable for
Other (including unorganized areas)	8	-	business taxes
Taxes receivable			
Current year's levies	9	291,225	
Previous year's levies	10	119,536	-
Prior year's levies	11	56,806	-
Penalties and interest	12	29,977	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	32,756	
Other current assets	18	13,233	portion of line 20
Capital outlay to be recovered in future years	19	423,081	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	2,323,734	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

South Dumfries Tp

For the year ended December 31, 1998.

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	20,834		
Other municipalities	29	-		
School Boards	30	23,125		
Trade accounts payable	31	150,494		
Other	32	11,355		
Other current liabilities	33	29,411		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	241,238		
- special area rates and special charges	35	169,648		
- benefitting landowners	36	12,195		
- 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	1,648,738		
Accumulated net revenue (deficit)				
General revenue	42	79,443		
Special charges and special areas (specify)				
--	43	34,139		
--	44	20,914		
--	45	- 662		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	- 1,062		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 491,075		
Total	59	2,323,735		

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	7		
Non-line Department Support Staff										2	-		
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	21		
										continuous full time employees December 31			
										other			
2. Total expenditures during the year on:										1	2		
Wages and salaries										14	\$ 760,215 -		
Employee benefits										15	\$ 120,042 -		
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	4,826,973		
Previous years' tax										17	355,763		
Penalties and interest										18	82,065		
Subtotal										19	5,264,801		
Discounts allowed										20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act													
- recoverable from general municipal accounts										25	5,100		
- recoverable from upper tier										90	-		
- recoverable from school boards										91	13,085		
Transfers to tax sale and tax registration accounts										26	-		
The Municipal Elderly Residents' Assistance Act - reductions										27	-		
- refunds										28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act													
- deferrals										92	-		
- cancellations										93	-		
- other										94	-		
										2			
										%			
Rebates to eligible charities under section 442.1 of the Municipal Act													
- recoverable from general municipal accounts										95	- -		
- recoverable from upper tier										96	- -		
- recoverable from school boards										97	- -		
Rebates under section 442.2 of the Municipal Act													
- commercial properties										98	-		
- industrial properties										99	-		
..										80	-		
Total reductions										29	5,282,986		
Amounts added to the tax roll for collection purposes only										30	-		
Business taxes written off under subsection 441(1) of the Municipal Act										81	-		
										1			
4. Tax due dates for 1998 (lower tier municipalities only)													
Interim billings: Number of installments										31	2		
Due date of first installment (YYYYMMDD)										32	19,980,228		
Due date of last installment (YYYYMMDD)										33	19,980,430		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,980,830		
Due date of last installment (YYYYMMDD)										36	19,981,130		
											\$		
Supplementary taxes levied with 1999 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 Council	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	3	4
in 1999										58	\$ -	\$ -	\$ -
in 2000										59	-	-	-
in 2001										60	-	-	-
in 2002										61	-	-	-
in 2003										62	-	-	-
Total										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		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	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	862	97,022	95,073	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	788	167,232	24,817	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-		-	
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	115,967	
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, 1997		67	125,000	995,300	-	
Approved in 1998		68	-	-	-	
Financed in 1998		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	125,000	995,300	-	
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		-	-	-	-	-
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	-	
Construction contracts awarded at \$100,000 or greater				86	-	

ANALYSIS OF USER FEES

Municipality

South Dumfries Tp

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Hour	89	120	202,340	0
	2	Gallon	5	1	50,169	0
	3		0	3	70,716	0
	4	Hour	11	26	54,112	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			377,337	
All other user fees		22			227,518	
	Total	23			604,855	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-