

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37018

MUNICIPALITY OF: Colchester North Tp

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Colchester North Tp

1  
3

For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,119,498	238,719	1,345,429	535,350
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>2,119,498</b>	<b>238,719</b>	<b>1,345,429</b>	<b>535,350</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	5,729	674	3,817	1,238
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,606	340		610
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>8,335</b>	<b>1,014</b>	<b>5,473</b>	<b>1,848</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>120,732</b>	<b>-</b>	<b>-</b>	<b>120,732</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	184,585			184,585
Canada specific grants	30	2,380			2,380
Other municipalities - grants and fees	31	69,558			69,558
Fees and service charges	32	99,853			99,853
<b>Subtotal</b>	<b>33</b>	<b>356,376</b>			<b>356,376</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	27,109	-	-	27,109
Fines	37	67			67
Penalties and interest on taxes	38	47,928			47,928
Investment income - from own funds	39	-			-
- other	40	67,176			67,176
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	148,684			148,684
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>290,964</b>	<b>-</b>	<b>-</b>	<b>290,964</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>2,895,905</b>	<b>239,733</b>	<b>1,350,902</b>	<b>1,305,270</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Colchester North Tp

2LT - OP

4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	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	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	1,641,913	24,342	6,975	145.016000	170.607000	238,104	4,153	1,190	398	1,513	460	245,818
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						1,251,983	68,451	9,830	4,848	7,920	2,397	1,345,429





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Colchester North Tp

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	3,385	-	-	480
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	16,687	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	16,687	-
<b>Transportation services</b>					
Roadways	8	175,200	-	-	3,168
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	175,200	-	-	3,168
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	49,847	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	49,847	-
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	2,380	3,024	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	6,000	2,380	3,024	-
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	13,838
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	277
Tile Drainage and Shoreline Assistance	45	-	-	-	82,090
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	96,205
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	184,585	2,380	69,558	99,853

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp
---------------------

## ANALYSIS OF REVENUE FUND EXPENDITURES

4  
8

For the year ended December 31, 1991.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	159,343	-	90,008	14,365	875	-	264,591
<b>Protection to Persons and Property</b>								
Fire	2	71,576	34,951	27,862	-	-	-	134,389
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	22,943	4,738	-	27,681
Protective inspection and control	5	40,293	-	16,570	-	-	-	56,863
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	111,869	34,951	44,432	22,943	4,738	-	218,933
<b>Transportation services</b>								
Roadways	8	88,993	-	317,914	10,000	-	-	416,907
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,810	-	-	-	3,810
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	88,993	-	321,724	10,000	-	-	420,717
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	10,656	-	-	-	10,656
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	43,003	562	-	-	-	43,565
Garbage Collection	19	-	-	40,580	-	-	-	40,580
Garbage Disposal	20	-	-	90,459	49,847	-	-	140,306
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	-	43,003	142,257	49,847	-	-	235,107
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	5,312	-	7,452	7,378	12,991	-	33,133
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	5,312	-	7,452	7,378	12,991	-	33,133
<b>Planning and Development</b>								
Planning and Development	41	5,936	-	3,361	-	-	-	9,297
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	12,115	-	-	-	-	12,115
Tile Drainage and Shoreline Assistance	45	-	81,939	-	-	-	-	81,939
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	5,936	94,054	3,361	-	-	-	103,351
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	371,453	172,008	609,234	104,533	18,604	-	1,275,832

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

**5**  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	59,191
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	365
Reserves and Reserve Funds	3	10,710
<b>Subtotal</b>	4	11,075
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	27,700
Serial Debentures	13	49,716
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	77,416
<b>Grants and Loan Forgiveness</b>		
Ontario	20	55,489
Canada	21	-
Other Municipalities	22	39,102
<b>Subtotal</b>	23	94,591
<b>Other Financing</b>		
Prepaid Special Charges	24	56,813
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	10,739
Other	27	-
Donations	28	-
--	30	-
--	31	-
<b>Subtotal</b>	32	67,552
<b>Total Sources of Financing</b>	33	250,634
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	256,782
<b>Subtotal</b>	36	256,782
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	27,700
<b>Subtotal</b>	40	27,700
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	284,482
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	93,039
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	93,039
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	93,039
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Colchester North Tp

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	14,379
<b>Protection to Persons and Property</b>				
Fire	2	-	-	-
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	-
<b>Transportation services</b>				
Roadways	8	-	-	-
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	-	-	-
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	-
Waterworks System	18	3,289	-	7,922
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	3,289	-	7,922
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	-
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	-
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	52,200	39,102	234,481
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	52,200	39,102	234,481
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	55,489	39,102	256,782

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Colchester North Tp

**7**  
11

For the year ended December 31, 1991.

		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	87,500
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	<b>7</b>	<b>87,500</b>
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>-</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	185,009
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	<b>23</b>	<b>185,009</b>
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	<b>30</b>	<b>-</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	<b>36</b>	<b>-</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>-</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	66,555
Tile Drainage and Shoreline Assistance	45	256,282
--	46	-
<b>Subtotal</b>	<b>47</b>	<b>322,837</b>
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>595,346</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Colchester North Tp

**8**  
12

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	595,346
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	<b>4</b>	<b>595,346</b>
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	<b>9</b>	<b>-</b>
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	<b>14</b>	<b>-</b>
<b>Total</b>	<b>15</b>	<b>595,346</b>
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	595,346
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	69,379
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	<b>45</b>	<b>69,379</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Colchester North Tp

**8**  
12

For the year ended December 31, 1991.

6. Ministry of the Environment 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	162,619	290,731	29,854
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1991 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-	-	-
- special are rates and special charges	51	-	-	-	-
- benefitting landowners	52	111,082	60,926	-	-
- user rates (consolidated entities)	53	-	-	-	-
Recovered from reserve funds	54	-	-	-	-
Recovered from unconsolidated entities					
- hydro	55	-	-	-	-
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
<b>Total</b>	<b>78</b>	111,082	60,926		

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
		\$	\$	\$	\$	\$	\$
1992	60	119,226	55,950	-	-	-	-
1993	61	106,086	44,184	-	-	-	-
1994	62	105,530	34,046	-	-	-	-
1995	63	65,804	23,881	-	-	-	-
1996	64	61,385	17,892	-	-	-	-
1997-2001	65	137,315	25,963	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	595,346	201,916	-	-	-	-

\* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1992	72	140,000
1993	73	190,000
1994	74	220,000
1995	75	220,000
1996	76	220,000
<b>Total</b>	<b>77</b>	990,000

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	206,519	2,679	209,198								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	30,040	-	30,040								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	520	236,559	2,679	239,238	231,348	7,371	-	1,014	-	239,733	1,015
<b>Special purpose requisitions</b>												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	520	236,559	2,679	239,238	231,348	7,371	-	1,014	-	239,733	1,015

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	924	467,489	5,783	-	473,272	457,847	16,927	2,965	-	477,739	3,543
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	3,950	219,817	2,121	-	221,938	219,375	2,059	-	-	221,434	3,446
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	797	395,702	4,891	-	400,593	387,203	14,676	2,508	-	404,387	2,997
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	3,334	245,536	2,370	-	247,906	245,253	2,089	-	-	247,342	2,770
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>5,563</b>	<b>1,328,544</b>	<b>15,165</b>	<b>-</b>	<b>1,343,709</b>	<b>1,309,678</b>	<b>35,751</b>	<b>5,473</b>	<b>-</b>	<b>1,350,902</b>	<b>12,756</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Colchester North Tp

**10**

15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	723,988
<b>Revenues</b>		
Contributions from revenue fund	2	104,168
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	12,003
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	116,171
<b>Expenditures</b>		
Transferred to capital fund	14	10,710
Transferred to revenue fund	15	148,684
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	159,394
<b>Balance at the end of the year for:</b>		
Reserves	23	549,936
Reserve Funds	24	130,829
<b>Total</b>	25	680,765
<b>Analysed as follows:</b>		
Working funds	26	107,801
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	160,395
Sick leave	31	23,893
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	22,936
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	251,086
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	114,654
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	680,765

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	524,309	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	4,752	
Ontario	3	48,314	
Region or county	4	-	
Other municipalities	5	24,887	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	14,405	business taxes
Taxes receivable			
Current year's levies	9	188,271	7,280
Previous year's levies	10	84,107	1,508
Prior year's levies	11	16,877	2,016
Penalties and interest	12	32,834	1,438
Less allowance for uncollectables (negative)	13	- 7,501	- 6,439
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,012	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	595,346	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	1,527,613	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	176,000				-
- capital - Ontario	23	1,994				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	50,994				
Other	32	11,105				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	-				
- special area rates and special charges	35	-				
- benefitting landowners	36	595,346				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	680,765				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	90,677				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	1,015				
School boards	57	12,756				
Unexpended capital financing / (unfinanced capital outlay)	58	93,039				
<b>Total</b>	59	1,527,613				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

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

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	211,783	82,682
Employee benefits	15	37,769	7,870

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	1,969,864
Previous years' tax		17	141,056
Penalties and interest		18	37,575
<b>Subtotal</b>		<b>19</b>	<b>2,148,495</b>
Discounts allowed		20	-
Tax adjustments under section 362 and 363 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			
- recoverable from general municipal revenues		24	10,030
- recoverable from general municipal revenues		25	2,755
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
<b>Total reductions</b>		<b>29</b>	<b>2,161,280</b>
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 495(1) of the Municipal Act		81	-

		1	
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19910222
Due date of last installment (YYYYMMDD)		33	19910426
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19910726
Due date of last installment (YYYYMMDD)		36	19911025
			\$
Supplementary taxes levied with 1994 due date		37	-

		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
		1	2	3	4
		\$	\$	\$	\$
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
Estimated to take place					
in 1992	58	736,300	236,700	44,460	239,900
in 1993	59	268,700	-	-	230,000
in 1994	60	200,000	-	-	100,000
in 1995	61	200,000	-	-	100,000
in 1996	62	200,000	-	-	100,000
<b>Total</b>	<b>63</b>	<b>1,605,000</b>	<b>236,700</b>	<b>44,460</b>	<b>769,900</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Colchester North Tp

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	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	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
			water	sewer	
			1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds	83	-	-	-	-
9. Borrowing from own reserve funds					
Loans or advances due to reserve funds as at December 31					1
					\$
					84
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	53	-	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991	67	97,900	54,020	-	151,920
Approved in 1991	68	-	236,700	-	236,700
Financed in 1991	69	27,700	49,716	-	77,416
No long term financing necessary	70	-	4,484	-	4,484
Approved but not financed as at December 31, 1991	71	70,200	236,520	-	306,720
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		1,587,040	1,745,740	1,920,310	2,112,340
					2,323,570