MUNICIPAL CODE: 52031

MUNICIPALITY OF: Nairn Tp

ANALYSIS OF REVENUES

F REVENUE FL		Mu	inicipality	4		
F REVENUE FU				Nairn Tp		1 3
cember 31, 1991.						
			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
dule 2LTxx schedule 2UT		1	633,928	_	448,742	185,186
s on ratepayers		' -	033,720		440,742	105,100
		2	-	-	-	-
ies direct water billings		3	-	-	-	-
uneer water bittings		4	-	-		-
ies		5	-	-	-	-
	Subtotal	6	633,928	-	448,742	185,186
TAXATION					T	
		7 8	-	-	-	· ·
		°		-	-	-
x Assistance Act		9	26	-		26
t, section 157		10	-	-		-
		11	-	-		-
Corporation		12	-	-	-	-
		13	-	-	-	-
oard of Ontario		14	-	-	-	-
		15	-	-	-	-
es		16	-	-	-	-
s and enterprises		17	-	-	-	-
	Subtotal	18	26	-	-	26
DNAL GRANTS						
eral		19 20				
e ecial assistance		20 22	-	-	-	
on		23				
		24				
pport		25				
rantee		26	-	-	-	-
		27				
	Subtotal	28	54,510	-	-	54,510
FIC FUNCTIONS			24.204			24.204
nts nts		29 30	36,304 1,190		-	36,304 1,190
s - grants and fees		30	-		-	-
arges		32	23,503		-	23,503
	Subtotal	33	60,997		-	60,997
licences		34				-
ts		35	863		-	863
		37	-			-

For the year ended Dece

			Total Revenue	Tier Purposes	Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION						
Taxation from schedule 2LTxx or requistions from schedule 2UT		1	633,928	-	448,742	185,18
Direct water billings on ratepayers own municipality		2		-		
other municipalities		3	-	_		-
Sewer surcharge on direct water billings						
own municipality		4	-	-		-
other municipalities		5	-	-		-
	Subtotal	6	633,928	-	448,742	185,18
PAYMENTS IN LIEU OF TAXATION						
Canada		7	-	-	-	-
Canada Enterprises		8	-	-	-	-
Ontario The Municipal Tax Assistance Act		9	26	-		2
The Municipal Act, section 157		10	-	-		-
Other		11	-	-		-
Ontario Enterprises Ontario Housing Corporation		42				
		12	-	-	-	-
Ontario Hydro		13 14	-	-	-	-
Liquor Control Board of Ontario Other		14	-	-	-	-
Municipal enterprises		16	-	-	-	
Other municipalities and enterprises		17		-	-	-
other municipatties and enterprises	Subtotal	18	26	-		2
ONTARIO UNCONDITIONAL GRANTS	Subtotal	10	20	-		2
Per Household General		19				
Per Household Police		20				
Transitional amd special assistance		22	-	-	-	-
Resource Equalization		23				
General Support		24				
Northern Special Support		25				
Apportionment Guarantee		26	-	-	-	-
Revenue Guarantee		27				
	Subtotal	28	54,510	-	-	54,51
REVENUES FOR SPECIFIC FUNCTIONS		_				
Ontario specific grants		29	36,304			36,30
Canada specific grants		30	1,190			1,19
Other municipalities - grants and fees		31	· · ·			-
Fees and service charges		32	23,503			23,50
	Subtotal	33	60,997			60,99
		~/ _				
Trailer revenue and licences		34 35	- 942	-	-	-
Licences and permits Fines		35	- 863	-	-	80
Penalties and interest on taxes		38	8,505			8,50
Investment income - from own funds		39				
- other		40	10,971			10,9
Sales of publications, equipment, etc		42	600			60
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44				
Contributions from non-consolidated entities		45				-
		46				-
		47				-
		48	· ·			-
Sale of Land		49	· · ·			-
	Subtotal	50	20,939	-		20,93
τοται	REVENUE	51	770,400	-	448,742	321,65

Nairn Tp

ANALYSIS OF TAXATION For the year ended December 31, 1991.									Nair	n Tp			2LT - O P 4
	-	LOCAL	TAXABLE ASSESS	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	XES	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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
I. Own purposes		¥	*	¥	¥	*	Ŧ	*	¥	Ŧ	¥	¥	*
General	0	464,185	951,897	484,890	84.02400	98.85200	39,003	94,097	47,932	1,089	104	299	182,524
	_												
	+												
	+												
	+												

2LT - OP 4

Nairn Tp

	TAVATION	
ANALYSIS OF	IAXATION	

ANALISIS OF TAXATION													l .
For the year ended December 31, 1991.		LOCAL	TAXABLE ASSES	SSMENT	MILL	RATES		TAXES LEVIED		SUI	PPLEMENTARY T	AXES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-

2LT - OP

ANAL	YSIS	OF	TAXATION

ANALYSIS OF TAXATION									2LT - OP ₄				
For the year ended December 31, 1991.	_	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
III. School board purposes Elementary public													
General	0	393,859	918,731	467,510	125.923000	148.145000	49,596	136,105	69,259	1,632	156	449	257,197
Elementary separate	_						·	· · · · · ·					.

Elementary sepa 123.524000 70,326 33,166 17,380 104.995000 7,384 4,097 2,147 General 0

Secondary public

General	0	464,185	951,897	484,890	79.149000	93.116000	36,740	88,637	45,151	1,026	98	282	171,934

Public consolidated

2LT - OP

13,628

Nairn Tp

2LT - OP

ANALYSIS OF TAXATION		

ANALYSIS OF TAXATION									Nali	rn ip			4
For the year ended December 31, 1991.		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUI	AXES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate					_		_						_
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated											•		
Total all school board taxation	0		-				93,720	234,822	116,557	2,658	254	731	448,742

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

5

2UT

						SUPPORTING M	JNICIPALITIES						ON RATEPAYE	
			le	vies for special pu	rposes (please spe	cify	_				water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
		2 3												
		4												
		6												
		8												
		10												
		11 12												
		13 14												
		15 16												
		17 18												
		19 20												
		21												
		23												
		25												
		27												
		28 29												
		30 31												
		32 33												
		34 35												

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

2UT 5

						UPPORTING MU	JNICIPALITIES				DI	RECT BILLINGS	ON RATEPAYE	RS
		_	lev	ies for special pu	rposes (please spec	ify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	3	6												
	3	57												
	3	8												
	3	9												
	4	10												
	4	1												
	4	2												
		13												
	4	4												
	4	15												
		16												ļ
	Total 4	7												<u> </u>

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Nairn Tp

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government		1 -	-	-	7,85
Protection to Persons and Property					
Fire		2 -	-	-	61
Police		3 -	-	-	-
Conservation Authority Protective inspection and control		4 - 5 -	· ·		-
Emergency measures		6 -	-	-	-
	Subtotal	7 -	-	-	61
Transportation services Roadways		8 20,300	-	_	-
Winter Control		9 6,800	-	-	-
Transit		10 -	-	-	-
Parking		11 -	-	-	-
Street Lighting		12 -	-	-	-
Air Transportation		13 -	-	-	-
		14 -	-	-	-
	Subtotal	15 27,100	-	-	-
Environmental services Sanitary Sewer System					
		16 - 17 -	· ·	-	-
Storm Sewer System		17 - 18 -			-
Waterworks System Garbage Collection		18 - 19 -	-	-	
Garbage Disposal		20 -			1,24
Pollution Control		21 -			-
		22 -	-	-	-
		23 -	-	-	1,24
Health Services Public Health Services	:	24 -	-	-	-
Public Health Inspection and Control	:	25 -	-	-	-
Hospitals	:	26 -	-	-	-
Ambulance Services	:	27 -	-	-	-
Cemeteries	:	- 28	-		29
		29 -	-	-	-
	Subtotal	- 30	-	-	29
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 7,442	1,190		13,49
Libraries		38 1,762	-	-	-
Other Cultural		39 - 40 9,204	- 1,190	-	- 13,49
Planning and Development	Subtotal	40 9,204	1,190	-	13,45
Planning and Development		41 -	-	-	-
Commercial and Industrial		42 -	-	-	-
Residential Development		43 -	-	-	-
Agriculture and Reforestation		44 -	-	-	-
Tile Drainage and Shoreline Assistance		45 -	-	-	-
		46 -	-	-	-
		47 -	-	-	-
Electricity		48 -	-	-	-
Gas		49 -	-	-	-
Telephone		50 -	-	-	-
	Total	51 36,304	1,190	-	23,50

Nairn Tp

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

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 \$
General Government	1	43,437	-	24,310	3,168	-	-	70,915
Protection to Persons and Property Fire	2	12,378	-	13,469	12,000	-	-	37,847
Police	3		-	-	-	-	-	-
Conservation Authority Protective inspection and control	4	-	-	- 1,781	-	642 -	-	642 1,781
Emergency measures	6	-	-	-	-	-	-	-
	Subtotal 7	12,378	-	15,250	12,000	642	-	40,270
Transportation services Roadways	8	11,504	-	28,710	19,760	-	-	59,974
Winter Control	9		-	12,836	-	-	-	12,836
Transit	10	-	-	-	-	-	-	-
Parking	11		-	-	-	-	-	-
Street Lighting	12		1,422	4,281	4,432	-	-	10,135
Air Transportation	13		-	-	-	-	-	-
	14 Subtotal 15		- 1,422	45,827	- 24,192	-	-	- 82,945
Environmental services	Subtotal	11,501	1,122	13,027	21,172			02,713
Sanitary Sewer System Storm Sewer System	16 17		-	-	-	-	-	-
Waterworks System	18		_	-	14,352			14,352
Garbage Collection	19		-	9,267	-	-	-	9,267
Garbage Disposal	20	3,888	-	1,388	4,502	-	-	9,778
Pollution Control	21	-	-	-	-	-	-	-
	22		-	-	-	-	-	-
Health Services	Subtotal 23	3,888	-	10,655	18,854	-	-	33,397
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	2,797	-	2,797
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27		-	-	-	-	-	-
Cemeteries	28		-	13	-	-	-	222
	29 Subtetel 20		-	-		-	-	-
Social and Family Services General Assistance	Subtotal 30			13		2,797		3,019
Assistance to Aged Persons	31 32		-	- 100	-	38,280 2,293	-	38,280 2,393
Assistance to Children	32		-	-	-	-	-	- 2,373
Day Nurseries	34		-	-	-	-	-	-
	35	-	-	-	-	-	-	-
	Subtotal 36	-	-	100		40,573	-	40,673
Recreation and Cultural Services								
Parks and Recreation	37	10,952	7,124	26,693	-	-	-	44,769
Libraries	38		-	-	-	1,762	-	1,762
Other Cultural	39		-	-	-	-	-	-
Planning and Development	Subtotal 40	10,952	7,124	26,693	-	1,762	-	46,531
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42		-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45		-	-	-	-		-
	46		-	-	-	-	-	-
El e estad elle :	Subtotal 47		-	-	-	-	-	-
Electricity	48		-	-	-	-	-	-
Gas Telephone	49 50		-	-	-	-	-	-
i ecepitone	Total 51		8,546	122,848	- 58,214	- 45,774	-	317,750
		02,500	0,510	,0 10	30,214	.5,777		517,750

Municipality

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

Nairn Tp

			1 \$
Jnfinanced capital outlay (Unexpended capital financing) at the beginning of the year		1	10,666
Source of Financing Contributions from Own Funds		ſ	,
Revenue Fund		2	38,214
Reserves and Reserve Funds	Subtotal	3 4	23,552
ong Term Liabilities Incurred		ſ	
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 Propery Assistance Programs		12	-
Serial Debentures		13	-
Sinking Fund Debentures		14	-
Long Term Bank Loans		15	10,66
Long Term Reserve Fund Loans		16	-
	Subtotal *	17 18	- 10,66
Grants and Loan Forgiveness Ontario		20	217,93
Canada		21	-
Other Municipalities	Cubertal	22	-
Other Financing	Subtotal	23	217,93
Prepaid Special Charges		24	-
Proceeds From Sale of Land and Other Capital Assets		25	-
Investment Income			
From Own Funds		26	-
Other		27	-
Donations		28	-
		30	-
		31	-
	Subtotal	32	-
	Total Sources of Financing	33	290,36
Applications Dwn Expenditures			
Short Term Interest Costs		34	-
Other		35	279,69
	Subtotal	36	279,69
Fransfer of Proceeds From Long Term Liabilities to:		F	,
Other Municipalities		37	-
Unconsolidated Local Boards		38	-
Individuals		39	-
	Subtotal	40	-
ransfers to Reserves, Reserve Funds and the Revenue Fund		41	-
	Total Applications	42	279,69
Infinanced Capital Outlay (Unexpended capital financing) at the End of the Yea	r	43	-
mount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)		44	-
To be Recovered From:		ľ	
- Taxation or User Charges Within Term of Council		45	-
- Proceeds From Long Term Liabilities		46	-
- Transfers From Reserves and Reserve Funds		47	-
	Total Unfinanced Capital Outlaw (Unovponded Capital Financian)	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
- Amount in Line 18 Raised on Behalf of Other Municipalities		19	-
		Ľ	

ANALYSIS OF CAPITAL GRANTS AND

OWN EXPENDITURES

For the year ended December 31, 1991.

Nairn Tp

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	50,000	-	-	76,720
Protection to Persons and Property						
Fire		2	-	-	-	-
Police		3	-	-	-	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures	Subtotal	6	-	-	-	-
Transportation services	Subtotal	7	-	-	-	-
Roadways		8	13,100	-	-	24,860
Winter Control		9	-	-	-	
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	4,432
Air Transportation		13	-	-	-	-
		14	-	-	-	-
	Subtotal	15	13,100	-	-	29,292
Environmental services						
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System		17	-	-	-	-
Waterworks System		18	141,323	-	-	155,675
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	13,507	-	-	18,009
Pollution Control		21	-	-	-	-
	6 1 1	22	-	-	-	-
Health Services	Subtotal	23	154,830	-	-	173,684
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	-	-	-	-
	California	35	-	-	-	-
Percention and Cultural Services	Subtotal	36	-	-	-	-
Recreation and Cultural Services Parks and Recreation		37	-	-	-	-
Libraries		38	-	-	-	-
Other Cultural		39	-	-		-
	Subtotal	40	-	-	-	-
Planning and Development						
Planning and Development		41	-	-	-	-
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45				
		46	-	-	-	-
	Subtotal	47	-	-	-	-
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone	_	50	-	-	-	•
	Total	51	217,930	-	-	279,696

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Nairn Tp

		\$
General Government		1
Protection to Persons and Property Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		-
Parking Street Lighting		1 - 2 9,24
Air Transportation		2 9,24 3 -
		4 -
	Subtotal 1	
Environmental services		.,_
Sanitary Sewer System	1	6 -
Storm Sewer System	1	7 -
Waterworks System	1	8 -
Garbage Collection		9
Garbage Disposal		0
Pollution Control	2	
	2	
Health Services	Subtotal 2	3 -
Public Health Services	2	4 -
Public Health Inspection and Control		5 -
Hospitals	2	6 -
Ambulance Services	2	7 -
Cemeteries	2	8 -
	2	9 -
	Subtotal 3	0 -
Social and Family Services General Assistance		
	3	
Assistance to Aged Persons Assitance to Children		2 -
Day Nurseries		3 - 4 -
		5 -
		6 -
Recreation and Cultural Services		-
Parks and Recreation	3	7 27,22
Libraries	3	8 -
Other Cultural	3	9 -
	Subtotal 4	0 27,22
Planning and Development Planning and Development		
		1 -
Commercial and Industrial		2 -
Residential Development Agriculture and Reforestation	4	
Tile Drainage and Shoreline Assistance	4	
	- 4	
	· Subtotal 4	
Electricity	4	
Gas	4	
Telephone	5	o -
	Total 5	1 36,47

nicipality

ANALYSIS OF LONG TERM

LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Γ

			\$
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	27,228
: To Canada and agencies		2	-
: To other		3	9,244
	Subtotal	4	36,472
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: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances) - general municipal		10	
		12	-
- enterprises and other		13	-
	Subtotal	14	-
	Total	15	36,472
Amount reported in line 15 analyzed as follows: Sinking fund debentures			
		16	-
Installment (serial) debentures		17	27,228
Long term bank loans		18	9,244
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
		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	-
		·	\$
2 Internet energial an eighting funde and debt actions at funde during the unar			
3. Interest earned on sinking funds and debt retirement funds during the year Own funds		29	-
			-
Ministry of the Environment - 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	-
decidante denerency			
Total liability for own pension funds			
		36	-
Total liability for own pension funds		36 37	-
Total liability for own pension funds - initial unfunded			
Total liability for own pension funds - initial unfunded - actuarial deficiency		37	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be		37	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by		37	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be		37 38	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support		37 38 39	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support		37 38 39 40	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support - leases and other agreements		37 38 39 40 41	-
Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support - leases and other agreements Other (specify)		37 38 39 40 41 42	- - - - - - -

icipality

ANALYSIS OF LONG TERM

For the year ended December 31, 1991.

LIABILITIES AND COMMITMENTS

Nairn Tp

					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. 1991 Debt Charges						principal	interest
						1	2
Recovered from the consolidated revenue fund						\$	\$
- general tax rates *					50	5,514	3,032
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds Recovered from unconsolidated entities - hydro					54	-	-
- gas and telephone					55 57	-	-
- gas and tetephone					56	-	
					58	-	-
					59	-	-
				Total	78	5,514	3,032
 Future principal and interest payments on EXISTING net debt 	-	recoverabl consolidated principal		recovera reserve principal			able from ated entities interest
		1	2	3	4	5	6
1992	60	\$	\$	\$	\$	\$	\$
1993	61	6,621 7,056	2,636 2,201	-	-	-	-
1994	62	7,532	1,725	-	-	-	-
1995	63	8,055	1,202		-	-	-
1996	64	7,208	628	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	36,472	8,392	-	-	-	-
 * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 							
							1 \$
1992						72	-
1993						73	-
						74	-
1994						75	-
1995						76	-
1995							
1994 1995 1996					Total	77	-
1995					Total		-

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Nairn Tp

9LT

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

Nairn Tp

Municipality

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
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)	Γ											
	30	66	258,483	2,236	-	260,719	257,197	3,523	-	-	260,720	67
	31	-	-	-	-		-	-	-	-	-	-
Elementary separate (specify)												
	40 ·	- 2	13,767	-	-	13,767	13,628	139	-	-	13,767 -	2
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
econdary Public (specify)												
	50	1	172,848	1,406	-	174,254	171,934	2,321	-	-	174,255	
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	-	-	-	-	-	-	-	-	-	-	-
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards 36	65	445,098	3,642	-	448,740	442,759	5,983	-	-	448,742	67

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

For the year ended December 31, 1991.

Nairn Tp

			1 \$
Balance at the beginning of the year		1	152,63
Revenues Contributions from revenue fund		2	20,00
Contributions from capital fund		3	-
Lot levies and subdivider contributions		60	-
Recreational land (the Planning Act)		61	-
Investment income - from own funds		5	-
- other		6	3,5
		9	-
		10	-
		11	-
		12	-
	Total revenue	13	23,5
Expenditures			
Transferred to capital fund		14	23,5
Transferred to revenue fund		15	-
Charges for long term liabilities - principal and interest		16	-
		63	-
		20	-
		21	-
	Total expenditure	22	23,5
Balance at the end of the year for:			
Reserves		23	72,7
Reserve Funds		24	79,8
	Total	25	152,6
Analysed as follows:			
Working funds		26	49,9
			49,9
Contingencies Ministry of the Environment funds for renewals, etc		27	-
- sewer		28	
- water		29	-
Replacement of equipment		30	-
Sick leave		31	-
Insurance		32	-
Workers' compensation		33	-
Capital expenditure - general administration		34	
- roads		35	52,1
- sanitary and storm sewers		36	52,1
- parks and recreation		64	
- library		65	
- other cultural		66	
- water		38	17,6
- transit		39	
- housing		40	
- industrial development		41	-
- other and unspecified		42	27,7
Lot levies and subdivider contributions		42	27,7
Recreational land (the Planning Act)		44	
		40	
Parking revenues		45 47	
Debenture repayment Exchange rate stabilization		47	
		48 49	-
Waterworks current purposes Transit current purposes		49 50	-
		50	
Library current purposes		51 52	
Vacation Pay - Council Waste Site		52	5,2
			-
Police Commission		54	-
Aunicipal Election		55	-
Municipal Election			
Municipal Election Business Improvement Area		56 57	-

Municipality

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

	1 2 3 4 5 6	\$ 119,548 5,984 114,071 - - 845	\$ portion of cash not in chartered banks -
	2 3 4 5 6	5,984 114,071 - -	-
	2 3 4 5 6	5,984 114,071 - -	
	2 3 4 5 6	5,984 114,071 - -	
	3 4 5 6	114,071 - -	partian of taxes
	3 4 5 6	114,071 - -	portion of taxes
	4 5 6	-	portion of taxos
	56		portion of taxos
	6		portion of taxes
		845	portion of taxes
	7	-	receivable for
	8	734	business taxes
	9	21,267	1,783
	10	10,631	3,055
	11	4,782	1,492
	12	4,941	1,638
	13 -	7,968	7,968
	14	-	
	15	-	
	16	-	
	17	-	
	18	1,323	portion of line 20
	19	36,472	registration
	20	-	-
Total	21	312,630	
	Total	10 11 12 13 - 14 15 16 17 18 19 20	10 10,631 11 4,782 12 4,941 13 - 14 - 15 - 16 - 17 - 18 1,323 19 36,472 20 -

Nairn Tp

Municipality

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

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Nairn Tp

11 16

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				Hom chartered banks
Temporary loans - current purposes		22	-	-
- capital - Ontario		23	-	
- 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	114,345	
Other		32	35	
Other current liabilities		33	-	
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates		34	36,472	
- special area rates and special charges		35	-	
- benefitting landowners		36	-	
- 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	152,633	
Accumulated net revenue (deficit)			152,055	
General revenue		42	9,078	
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	-	
School boards		57	67	
Unexpended capital financing / (unfinanced capital outlay)		58	-	
	Total	59	312,630	

cipality

STATISTICAL DATA

For the year	ended	December	31,	1991.

Nairn Tp

4. Number of continuous full time employees as at December 24					1
1. Number of continuous full time employees as at December 31				1	
Administration				1	1
Non-line Department Support Staff				2	-
Fire				3	-
Police				4	-
Transit				5	-
Public Works					
				6	-
Health Services				7	-
Homes for the Aged				8	-
Other Social Services				9	-
Parks and Recreation				10	-
Libraries				11	-
Planning				12	-
i commis					
			Total	13	1
				continuous full	
				time employees December 31	
					other 2
2 Total expanditures during the year and				1 \$	\$
2. Total expenditures during the year on:					
Wages and salaries			14	27,694	46,219
Employee benefits			15	5,415	3,040
					1
					\$
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax				16	610,822
				16	20,180
Previous years' tax					
Penalties and interest				18	4,473
			Subtotal	19	635,475
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	1,839
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	637,314
Amounts added to the tax roll for collection purposes only				30	-
Business taxes written off under subsection 495(1) of the Municipal Act				81	5,471
					4
					1
4. Tax due dates for 1991 (lower tier municipalities only)				r	
Interim billings: Number of installments				31	-
Due date of first installment (YYYYMMDD)				32	
Due date of last installment (YYYYMMDD)				33	
Final billings: Number of installments				34	2
Due date of first installment (YYYYMMDD)				35	1991062
Due date of last installment (YYYYMMDD)				36	1991073
				30	
Construction to the Instant of the Instant of the Instant					\$
Supplementary taxes levied with1994 due date				37	-
5. Projected capital expenditures and long term					
financing requirements as at December 31					
				erm financing require	
		aross	approved by	submitted but not	forecast not yet submitted to the
		gross expenditures	the O.M.B. or Concil	yet approved by O.M.B. or Council	Submitted to the O.M.B or Council
		1	2	3	4
		1 \$	2 \$	3 \$	4 \$
Estimated to take place		· ·			
		400.000	-	-	-
in 1992	58				-
in 1992 in 1993	59	200,000	-	-	
in 1992		200,000 225,000	-		-
in 1992 in 1993	59	200,000			
in 1993 in 1994	59 60	200,000 225,000 250,000	-	-	-
in 1992 in 1993 in 1994 in 1995	59 60 61	200,000 225,000 250,000 300,000	-	-	-

cipality

STATISTICAL DATA

For	the	year	ended	December	31,	1991.

Nairn Tp

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	37,226	11,732
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
Water		1	2 \$	3 \$	4
In this municipality	39	-		-	
In other municipalities (specify municipality)					
	40 41	-	-	-	-
	41	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
Sewer		1	2 \$	3 \$	4
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			other		
		own municipality	municipalities, school boards 2	Province	Federal
Own sinking funds	83	1 \$	\$	3 \$	4 \$ -
	05	-		-	-
9. Borrowing from own reserve funds					1 \$
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31				84	
				84	\$
Loans or advances due to reserve funds as at December 31				this municipality's	\$
Loans or advances due to reserve funds as at December 31		total board	contribution from this		\$
Loans or advances due to reserve funds as at December 31		expenditure	from this municipality	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31			from this	this municipality's share of total municipal	for computer
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards		expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality	53	expenditure 1 \$ -	from this municipality 2 \$ -	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54 55	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5	from this municipality 2 \$ - - - - -	this municipality's share of total municipal contributions 3 % - - - - -	\$for computer use only4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55	expenditure 1 5	from this municipality 2 \$ - - -	this municipality's share of total municipal contributions 3 % - - -	\$for computer use only4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5	from this municipality 2 \$ - - - - -	this municipality's share of total municipal contributions 3 % - - - - -	\$for computer use only4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5 - - tile drainage,	from this municipality 2 \$ - - - - -	this municipality's share of total municipal contributions 3 % - - - - -	\$for computer use only4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5 - - tile drainage, shoreline assist- ance, downtown	from this municipality 2 5 - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - -	\$for computer use only4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5 - - tile drainage, shoreline assist- ance, downtown revitalization, electricity	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 5 - - tile drainage, shoreline assist- ance, downtown revitalization, revitalization, relectricity gas, telephone	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % 	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council	54 55 56 57	expenditure 1 5 - - tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone 1 5	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991	54 55 56 57 67	expenditure 1 5 - - tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone 1	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council	54 55 56 57	expenditure 1 5 - - - - - - - - - - - -	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 5 - - - - - - - - - - - -	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991	54 55 56 57 67 68 69 70 71	expenditure 1 5	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 5 - - - - - - - - - - - -	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991	54 55 56 57 67 68 69 70 71 72	expenditure 1 5	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at December 31, 1991 Applications submitted but not approved as at December 31, 1991	54 55 56 57 67 68 69 70 71 72 	expenditure 1 5	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at December 31, 1991 Applications submitted but not approved as at December 31, 1991	54 55 56 57 67 68 69 70 71 72	expenditure 1 5	from this municipality 2 5 - - - - - - - - - - - - - - - - - -	this municipality's share of total municipal contributions 3 % - - - - - - - - - - - - - - - - - -	\$