

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Northumberland Co

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,754,343	-	-	6,754,343
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	6,754,343	-	-	6,754,343
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
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	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
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	594,308	-	-	594,308
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,425,856			15,425,856
Canada specific grants	30	116,871			116,871
Other municipalities - grants and fees	31	3,300,903			3,300,903
Fees and service charges	32	5,193,922			5,193,922
Subtotal	33	24,037,552			24,037,552
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	996	-	-	996
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	24,865			24,865
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,835,496			1,835,496
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,861,357	-	-	1,861,357
TOTAL REVENUE	51	33,247,560	-	-	33,247,560

For the year ended December 31, 1991.

Northumberland Co

4

[illegible]

For the year ended December 31, 1991.

Northumberland Co

4

III. School board purposes

Elementary separate

Secondary publicPublic consolidated[illegible]

ANALYSIS OF TAXATION

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	\$	\$	\$		\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1991.

Northumberland Co

[illegible]

For the year ended December 31, 1991.

Northumberland Co

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges		
		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 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total	47	4,687,956	1,933,000	127,002	-	-	-	6,385	6,754,343	-	-	-	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Northumberland Co

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	8,426	-	-	203,627
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	100,704	-	-	25,343
Protective inspection and control	5	-	-	-	-
Emergency measures	6	16,005	-	-	-
Subtotal	7	116,709	-	-	25,343
Transportation services					
Roadways	8	743,317	-	1,235,591	-
Winter Control	9	346,773	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,090,090	-	1,235,591	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	41,738	-
Garbage Disposal	20	365,100	72,013	1,397,315	2,320,796
Pollution Control	21	-	-	-	-
--	22	-	-	-	59,803
Subtotal	23	365,100	72,013	1,439,053	2,380,599
Health Services					
Public Health Services	24	4,829,963	-	626,259	586,309
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,829,963	-	626,259	586,309
Social and Family Services					
General Assistance	31	5,320,321	-	-	-
Assistance to Aged Persons	32	3,194,274	3,195	-	1,957,560
Assitance to Children	33	-	-	-	-
Day Nurseries	34	318,058	-	-	-
--	35	-	-	-	-
Subtotal	36	8,832,653	3,195	-	1,957,560
Recreation and Cultural Services					
Parks and Recreation	37	21,850	-	-	-
Libraries	38	136,709	-	-	815
Other Cultural	39	-	28,047	-	12,559
Subtotal	40	158,559	28,047	-	13,374
Planning and Development					
Planning and Development	41	24,356	13,616	-	27,110
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	24,356	13,616	-	27,110
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,425,856	116,871	3,300,903	5,193,922

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Northumberland Co						
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	548,089	579,950	957,345	54,828	17,500	- 93,758	2,063,954
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	39,895	-	98,950	-	-	-	138,845
Emergency measures	6	-	-	8,767	-	-	-	8,767
Subtotal	7	39,895	-	107,717	-	-	-	147,612
Transportation services								
Roadways	8	1,321,243	-	1,421,628	-	-	315,928	3,058,799
Winter Control	9	312,927	-	336,705	816,474	-	-	1,466,106
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,634,170	-	1,758,333	816,474	-	315,928	4,524,905
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	181,396	-	2,478,630	2,855,625	-	- 220,434	5,295,217
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	181,396	-	2,478,630	2,855,625	-	- 220,434	5,295,217
Health Services								
Public Health Services	24	4,929,037	-	1,555,542	383,266	-	-	6,867,845
Public Health Inspection and Control	25	67,856	-	19,135	-	-	-	86,991
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	4,996,893	-	1,574,677	383,266	-	-	6,954,836
Social and Family Services								
General Assistance	31	633,378	-	6,104,112	-	-	-	6,737,490
Assistance to Aged Persons	32	2,097,465	-	3,589,468	294,813	-	- 1,736	5,980,010
Assitance to Children	33	-	-	-	-	564,720	-	564,720
Day Nurseries	34	58,198	-	315,237	-	-	-	373,435
--	35	-	-	-	-	-	-	-
Subtotal	36	2,789,041	-	10,008,817	294,813	564,720	- 1,736	13,655,655
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	192,178	-	104,861	-	-	-	297,039
Other Cultural	39	47,511	-	64,816	-	-	-	112,327
Subtotal	40	239,689	-	169,677	-	-	-	409,366
Planning and Development								
Planning and Development	41	128,395	-	170,959	-	-	-	299,354
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	9,032	-	8,349	-	-	-	17,381
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	137,427	-	179,308	-	-	-	316,735
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,566,600	579,950	17,234,504	4,405,006	582,220	-	33,368,280

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	745,345	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,832,758	
Reserves and Reserve Funds	3	-	
Subtotal	4	1,832,758	
Long Term Liabilities Incurred			
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	-	
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	1,443,381	
Canada	21	10,117	
Other Municipalities	22	100,000	
Subtotal	23	1,553,498	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	3,386,256	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,536,003	
Subtotal	36	3,536,003	
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	3,536,003	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	895,092	
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	895,092	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	895,092	
* - 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

Northumberland Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	25,000	-	-	81,227
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	112,602
Emergency measures	6	46,000	-	-	-
Subtotal	7	46,000	-	-	112,602
Transportation services					
Roadways	8	1,217,913	-	100,000	2,134,387
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,217,913	-	100,000	2,134,387
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	105,660	-	-	738,678
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	105,660	-	-	738,678
Health Services					
Public Health Services	24	-	-	-	383,266
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	383,266
Social and Family Services					
General Assistance	31	-	-	-	25,000
Assistance to Aged Persons	32	48,808	10,117	-	60,843
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	48,808	10,117	-	85,843
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	1,443,381	10,117	100,000	3,536,003

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Northumberland Co

7
11

			1	
			\$	
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	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		-	
Garbage Disposal	20		121,580	
Pollution Control	21		-	
--	22		-	
	Subtotal	23	121,580	
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		2,377,420	
Assitance to Children	33		-	
Day Nurseries	34		-	
--	35		-	
	Subtotal	36	2,377,420	
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	2,499,000	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Northumberland Co

For the year ended December 31, 1991.

			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	-
: To Canada and agencies			2	-
: To other			3	2,740,000
	Subtotal		4	2,740,000
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	241,000
	Subtotal		9	241,000
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	2,499,000
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,499,000
Long term bank loans			18	-
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	-
				\$
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	-
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	-

Municipality

Northumberland Co

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	-	-				
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	306,000	273,950				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- 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	306,000	273,950				
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	242,000	243,002	-	-	-	-
1993	61	318,000	215,101	-	-	-	-
1994	62	349,000	181,903	-	-	-	-
1995	63	346,000	147,253	-	-	-	-
1996	64	379,000	111,024	-	-	-	-
1997-2001	65	865,000	122,213	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	2,499,000	1,020,496	-	-	-	-
* 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	340,000					
1994	74	638,000					
1995	75	930,000					
1996	76	1,086,000					
Total	77	2,994,000					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Northumberland Co

10
15

		1	
		\$	
Balance at the beginning of the year	1	507,784	
Revenues			
Contributions from revenue fund	2	2,572,248	
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	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,572,248	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	1,835,496	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,835,496	
Balance at the end of the year for:			
Reserves	23	1,244,536	
Reserve Funds	24	-	
Total	25	1,244,536	
Analysed as follows:			
Working funds	26	130,575	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
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	124,214	
Waste Site	53	10,000	
Police Commission	54	532,020	
Municipal Election	55	445,600	
Business Improvement Area	56	2,127	
--	57		
Total	58	1,244,536	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	8,199	-
Accounts receivable			
Canada	2	2,137	
Ontario	3	3,584,039	
Region or county	4	-	
Other municipalities	5	317,609	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	900,064	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	235,600	portion of line 20
Capital outlay to be recovered in future years	19	2,499,000	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	7,546,648	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	3,129,864		-
- 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	1,768,586		
Other	32	-		
Other current liabilities	33	5,434		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,499,000		
- 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	1,244,536		
Accumulated net revenue (deficit)				
General revenue	42	- 152,331		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 26,293		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	833		
--	53	- 27,889		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 895,092		
Total	59	7,546,648		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		11
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		41
Health Services	7		99
Homes for the Aged	8		73
Other Social Services	9		11
Parks and Recreation	10		-
Libraries	11		-
Planning	12		-
Total	13		235

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	7,074,875		2,113,275	
Employee benefits	15	1,061,406		317,044	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			-	
Previous years' tax	17			-	
Penalties and interest	18			-	
	19			-	
Subtotal	20			-	
Discounts allowed	22			-	
Tax adjustments under section 362 and 363 of the Municipal Act	23			-	
- amounts added to the roll (negative)					
- amounts written off					
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24			-	
- recoverable from general municipal revenues	25			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			-	
Total reductions	29			-	
Amounts added to the tax roll for collection purposes only	30			-	
Business taxes written off under subsection 495(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		-
Due date of first installment (YYYYMMDD)	32		0
Due date of last installment (YYYYMMDD)	33		0
Final billings:			
Number of installments	34		-
Due date of first installment (YYYYMMDD)	35		0
Due date of last installment (YYYYMMDD)	36		0
			\$
Supplementary taxes levied with 1994 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	6,101,729	1,073,729	-	5,028,000
in 1993	59	3,000,000	-	-	3,000,000
in 1994	60	2,600,000	-	-	2,600,000
in 1995	61	400,000	-	-	400,000
in 1996	62	200,000	-	-	200,000
Total	63	12,301,729	1,073,729	-	11,228,000

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1991 billings residential units	all other properties	computer use only
		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					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
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 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	7,217	-	7,217
	68	-	230,000	-	230,000
	69	-	-	-	-
	70	-	-	-	-
	71	-	237,217	-	237,217
	72	-	843,729	-	843,729
12. Forecast of total revenue fund expenditures					
73		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		34,000,000	35,000,000	36,500,000	37,500,000
					38,000,000