

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

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 | 7,697,262 | - | - | 7,697,262 |
| 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 | 7,697,262 | - | - | 7,697,262 |
| 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 | 600,251 | - | - | 600,251 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 21,105,331 | | | 21,105,331 |
| Canada specific grants | 30 | 38,594 | | | 38,594 |
| Other municipalities - grants and fees | 31 | 4,282,265 | | | 4,282,265 |
| Fees and service charges | 32 | 5,847,587 | | | 5,847,587 |
| Subtotal | 33 | 31,273,777 | | | 31,273,777 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 7,905 | - | - | 7,905 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | - | | | - |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 24,528 | | | 24,528 |
| Sales of publications, equipment, etc | 42 | - | | | - |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | 666,542 | | | 666,542 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | 29,835 | | | 29,835 |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | - | | | - |
| Subtotal | 50 | 728,810 | - | - | 728,810 |
| TOTAL REVENUE | 51 | 40,300,100 | - | - | 40,300,100 |

For the year ended December 31, 1992.

Northumberland Co

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For the year ended December 31, 1992.

Northumberland Co

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ANALYSIS OF TAXATION

For the year ended December 31, 1992.

| 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, 1992.

Northumberland Co

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For the year ended December 31, 1992.

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1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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 | 58,030 | - | - | 475,857 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | - |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | 30,289 | - | - | 8,057 |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | 27,900 | - |
| Subtotal | 7 | 30,289 | - | 27,900 | 8,057 |
| Transportation services | | | | | |
| Roadways | 8 | 907,913 | - | 1,924,455 | - |
| Winter Control | 9 | 470,568 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 1,378,481 | - | 1,924,455 | - |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | 799,267 | 27,139 | 1,678,495 | 2,594,763 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | 52,109 |
| Subtotal | 23 | 799,267 | 27,139 | 1,678,495 | 2,646,872 |
| Health Services | | | | | |
| Public Health Services | 24 | 4,646,313 | - | 651,415 | 643,225 |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | 4,646,313 | - | 651,415 | 643,225 |
| Social and Family Services | | | | | |
| General Assistance | 31 | 10,266,705 | - | - | - |
| Assistance to Aged Persons | 32 | 3,358,462 | - | - | 2,040,955 |
| Assitance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | 391,652 | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | 14,016,819 | - | - | 2,040,955 |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | - | - | - | - |
| Libraries | 38 | 138,722 | - | - | 2,873 |
| Other Cultural | 39 | - | - | - | - |
| Subtotal | 40 | 138,722 | - | - | 2,873 |
| Planning and Development | | | | | |
| Planning and Development | 41 | 37,410 | 11,455 | - | 29,748 |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | 37,410 | 11,455 | - | 29,748 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 21,105,331 | 38,594 | 4,282,265 | 5,847,587 |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

| | |
|-------------------|--|
| Municipality | |
| Northumberland Co | |

| | | 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 | 585,196 | 485,001 | 1,200,442 | 213,321 | - | 189,013 | 2,294,947 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | - | - | - | - | - | - | - |
| Police | 3 | - | - | - | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | 25,223 | - | 17,163 | - | - | - | 42,386 |
| Emergency measures | 6 | 11,976 | - | 16,079 | - | - | - | 28,055 |
| Subtotal | 7 | 37,199 | - | 33,242 | - | - | - | 70,441 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 1,283,586 | - | 1,831,686 | 1,110,326 | - | 379,817 | 4,605,415 |
| Winter Control | 9 | 375,107 | - | 566,011 | - | - | - | 941,118 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | - | - | - | - | - | - | - |
| Street Lighting | 12 | - | - | - | - | - | - | - |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 1,658,693 | - | 2,397,697 | 1,110,326 | - | 379,817 | 5,546,533 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - | - | - | - |
| Waterworks System | 18 | - | - | - | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - | - | - | - |
| Garbage Disposal | 20 | 167,313 | - | 3,070,908 | 1,859,573 | - | 189,344 | 4,908,450 |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 167,313 | - | 3,070,908 | 1,859,573 | - | 189,344 | 4,908,450 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | 5,176,947 | - | 1,585,621 | 17,446 | - | 1 | 6,780,014 |
| Public Health Inspection and Control | 25 | 86,205 | - | 19,055 | - | - | - | 105,260 |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | - | - | - |
| Cemeteries | 28 | - | - | - | - | - | - | - |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | 5,263,152 | - | 1,604,676 | 17,446 | - | 1 | 6,885,274 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | 886,115 | - | 446,749 | 69,178 | 11,368,360 | - | 12,770,402 |
| Assistance to Aged Persons | 32 | 5,470,027 | - | 806,021 | 112,694 | - | 1,460 | 6,387,282 |
| Assitance to Children | 33 | - | - | - | - | 651,183 | - | 651,183 |
| Day Nurseries | 34 | 64,146 | - | 6,310 | - | 406,899 | - | 477,355 |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | 6,420,288 | - | 1,259,080 | 181,872 | 12,426,442 | 1,460 | 20,286,222 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | - | - | - | - | - | - | - |
| Libraries | 38 | 183,628 | - | 89,096 | - | - | - | 272,724 |
| Other Cultural | 39 | 13,868 | - | 15,953 | - | - | - | 29,821 |
| Subtotal | 40 | 197,496 | - | 105,049 | - | - | - | 302,545 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 114,583 | - | 99,030 | - | - | - | 213,613 |
| Commercial and Industrial | 42 | - | - | - | - | - | - | - |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | 3,660 | - | 8,748 | - | - | - | 12,408 |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 118,243 | - | 107,778 | - | - | - | 226,021 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 14,447,580 | 485,001 | 9,778,872 | 3,382,538 | 12,426,442 | - | 40,520,433 |

For the year ended December 31, 1992.

| | | | |
|--|----|-----------|----|
| | | 1 | \$ |
| | | | |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 895,092 | |
| Source of Financing | | | |
| Contributions from Own Funds | | | |
| Revenue Fund | 2 | 782,730 | |
| Reserves and Reserve Funds | 3 | - | |
| Subtotal | 4 | 782,730 | |
| 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 | 323,729 | |
| Long Term Reserve Fund Loans | 16 | - | |
| - - | 17 | - | |
| Subtotal * | 18 | 323,729 | |
| Grants and Loan Forgiveness | | | |
| Ontario | 20 | 1,146,578 | |
| Canada | 21 | - | |
| Other Municipalities | 22 | 100,000 | |
| Subtotal | 23 | 1,246,578 | |
| 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 | 2,353,037 | |
| Applications | | | |
| Own Expenditures | | | |
| Short Term Interest Costs | 34 | - | |
| Other | 35 | 2,790,789 | |
| Subtotal | 36 | 2,790,789 | |
| 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 | 2,790,789 | |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 1,332,844 | |
| Amount Reported in Line 43 Analysed as Follows: | | | |
| Unapplied Capital Receipts (Negative) | 44 | - | |
| To be Recovered From: | | | |
| - Taxation or User Charges Within Term of Council | 45 | - | |
| - Proceeds From Long Term Liabilities | 46 | 1,332,844 | |
| - Transfers From Reserves and Reserve Funds | 47 | - | |
| - - | 48 | - | |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 1,332,844 | |
| | | | |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - | |
| | | | |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Northumberland Co

610

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | 6,000 | - | - | 191,583 |
| 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 | 835,756 | - | 100,000 | 1,605,049 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | - |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 835,756 | - | 100,000 | 1,605,049 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | - |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | - |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | 304,822 | - | - | 880,832 |
| Pollution Control | 21 | - | - | - | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | 304,822 | - | - | 880,832 |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | 17,446 |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | 17,446 |
| Social and Family Services | | | | | |
| General Assistance | 31 | - | - | - | 66,188 |
| Assistance to Aged Persons | 32 | - | - | - | 29,691 |
| Assitance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | 95,879 |
| 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 | 1,146,578 | - | 100,000 | 2,790,789 |

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

| |
|-------------------|
| Northumberland Co |
|-------------------|

7
11

| | | | |
|--|-------------|-----------|----|
| | | 1 | \$ |
| General Government | 1 | 163,000 | |
| Protection to Persons and Property | | | |
| Fire | 2 | - | |
| Police | 3 | - | |
| Conservation Authority | 4 | - | |
| Protective inspection and control | 5 | - | |
| Emergency measures | 6 | 67,000 | |
| | Subtotal 7 | 67,000 | |
| 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 | 109,650 | |
| Pollution Control | 21 | - | |
| -- | 22 | - | |
| | Subtotal 23 | 109,650 | |
| 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 | 2,241,079 | |
| Assitance to Children | 33 | - | |
| Day Nurseries | 34 | - | |
| -- | 35 | - | |
| | Subtotal 36 | 2,241,079 | |
| 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 | 2,580,729 | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

| | | | | |
|--|----------|--|----|-----------|
| | | | 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 | 2,801,729 |
| | Subtotal | | 4 | 2,801,729 |
| Plus: All debt assumed by the municipality from others | | | 5 | - |
| Less: All debt assumed by others | | | | |
| :Ontario | | | 6 | - |
| :Schoolboards | | | 7 | - |
| :Other municipalities | | | 8 | 221,000 |
| | Subtotal | | 9 | 221,000 |
| 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 | 2,580,729 |
| Amount reported in line 15 analyzed as follows: | | | | |
| Sinking fund debentures | | | 16 | - |
| Installment (serial) debentures | | | 17 | 2,580,729 |
| 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 | - |

1992 FINANCIAL INFORMATION RETURN

Municipality

| |
|-------------------|
| Northumberland Co |
|-------------------|

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

| | | | | | |
|--|----|---|-----------------------------------|---|-----------------|
| 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. 1992 Debt Charges | | | | | |
| | | | principal | | interest |
| | | | 1 | 2 | |
| | | | \$ | \$ | |
| Recovered from the consolidated revenue fund | 50 | 242,000 | 243,001 | | |
| - general tax rates * | 51 | - | - | | |
| - special are rates and special charges | 52 | - | - | | |
| - benefitting landowners | 53 | - | - | | |
| - user rates (consolidated entities) | 54 | - | - | | |
| Recovered from reserve funds | 55 | - | - | | |
| Recovered from unconsolidated entities | 57 | - | - | | |
| - hydro | 56 | - | - | | |
| - gas and telephone | 58 | - | - | | |
| -- | 59 | - | - | | |
| -- | | | | | |
| -- | | | | | |
| Total | 78 | 242,000 | 243,001 | | |
| 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 |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| 1993 | 60 | 318,000 | 217,062 | - | - |
| 1994 | 61 | 405,029 | 190,514 | - | - |
| 1995 | 62 | 406,100 | 162,128 | - | - |
| 1996 | 63 | 443,300 | 133,393 | - | - |
| 1997 | 64 | 484,700 | 101,511 | - | - |
| 1998-2002 | 65 | 523,600 | 54,308 | - | - |
| 2003 onwards | 79 | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - |
| Total | 71 | 2,580,729 | 858,916 | - | - |
| * Includes interest to earned on Ministry of the Environment debt retirement funds | | | | | |
| 9. Future principal payments on EXPECTED NEW debt | | | | | |
| | | | | 1 | |
| | | | | \$ | |
| 1993 | 72 | 75,000 | | | |
| 1994 | 73 | 494,000 | | | |
| 1995 | 74 | 644,000 | | | |
| 1996 | 75 | 644,000 | | | |
| 1997 | 76 | 794,000 | | | |
| Total | 77 | 2,651,000 | | | |
| 10. Other notes (attach supporting schedules as required) | | | | | |

1992 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Northumberland Co

10
15

For the year ended December 31, 1992.

| | | 1 \$ |
|--|----|-----------|
| Balance at the beginning of the year | 1 | 1,244,536 |
| Revenues | | |
| Contributions from revenue fund | 2 | 2,599,808 |
| Contributions from capital fund | 3 | - |
| Development Charges Act | 67 | - |
| 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 | 2,599,808 |
| Expenditures | | |
| Transferred to capital fund | 14 | - |
| Transferred to revenue fund | 15 | 666,542 |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 666,542 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 3,177,802 |
| Reserve Funds | 24 | - |
| Total | 25 | 3,177,802 |
| Analysed as follows: | | |
| Working funds | 26 | 28,992 |
| Contingencies | 27 | - |
| Ministry of the Environment funds for renewals, etc | | |
| - sewer | 28 | - |
| - water | 29 | - |
| Replacement of equipment | 30 | - |
| Sick leave | 31 | - |
| Insurance | 32 | 4,900 |
| Workers' compensation | 33 | - |
| Capital expenditure - general administration | 34 | - |
| - roads | 35 | 339,103 |
| - 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 | - |
| Development Charges Act | 68 | - |
| 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 | 125,943 |
| Waste Site | 53 | 12,990 |
| Police Commission | 54 | 2,372,391 |
| Municipal Election | 55 | 195,466 |
| Business Improvement Area | 56 | 3,017 |
| -- | 57 | |
| Total | 58 | 3,177,802 |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|-------------------|
| Northumberland Co |
|-------------------|

11
16

For the year ended December 31, 1992.

| | | 1 | 2 |
|--|----|-----------|---|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| Current assets | | | |
| Cash | 1 | 751,606 | - |
| Accounts receivable | | | |
| Canada | 2 | 133,485 | |
| Ontario | 3 | 3,924,426 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | 653,959 | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 578,934 | 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 | 132,068 | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | 2,580,729 | for tax sale / tax |
| Other long term assets | 20 | - | registration |
| | 21 | 8,755,207 | - |
| Total | | | |

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|-------------------|
| Northumberland Co |
|-------------------|

For the year ended December 31, 1992.

| LIABILITIES | | | | portion of loans not from chartered banks |
|--|----|-------------|--|--|
| Current Liabilities | | | | |
| Temporary loans - current purposes | 22 | 2,395,000 | | - |
| - capital - Ontario | 23 | - | | |
| - Canada | 24 | - | | |
| - Other | 25 | - | | |
| Accounts payable and accrued liabilities | | | | |
| Canada | 26 | - | | |
| Ontario | 27 | 116,976 | | |
| Region or county | 28 | 2,242,033 | | |
| Other municipalities | 29 | - | | |
| School Boards | 30 | - | | |
| Trade accounts payable | 31 | - | | |
| Other | 32 | - | | |
| Other current liabilities | 33 | 2,896 | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | 2,580,729 | | |
| - 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 | 3,177,802 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | - 216,769 | | |
| Special charges and special areas (specify) | | | | |
| -- | 43 | - | | |
| -- | 44 | - | | |
| -- | 45 | - | | |
| -- | 46 | - | | |
| Consolidated local boards (specify) | | | | |
| Transit operations | 47 | - | | |
| Water operations | 48 | - | | |
| Libraries | 49 | - 2,105 | | |
| Cemetaries | 50 | - | | |
| Recreation, community centres and arenas | 51 | - | | |
| -- | 52 | 833 | | |
| -- | 53 | - 209,344 | | |
| -- | 54 | - | | |
| -- | 55 | - | | |
| Region or county | 56 | - | | |
| School boards | 57 | - | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 1,332,844 | | |
| Total | 59 | 8,755,207 | | |

| | | | |
|---|----|---|-----|
| | | 1 | |
| 1. Number of continuous full time employees as at December 31 | | | |
| Administration | 1 | | 15 |
| Non-line Department Support Staff | 2 | | - |
| Fire | 3 | | - |
| Police | 4 | | - |
| Transit | 5 | | - |
| Public Works | 6 | | 43 |
| Health Services | 7 | | 99 |
| Homes for the Aged | 8 | | 111 |
| Other Social Services | 9 | | 12 |
| Parks and Recreation | 10 | | - |
| Libraries | 11 | | - |
| Planning | 12 | | - |
| | 13 | | 280 |
| Total | | | |

| | | | | | |
|---|----|---|--|-----------|--|
| | | continuous full time employees December 31 | | other | |
| | | 1 | | 2 | |
| | | \$ | | \$ | |
| 2. Total expenditures during the year on: | | | | | |
| Wages and salaries | 14 | 8,210,418 | | 3,421,008 | |
| Employee benefits | 15 | 2,052,604 | | 684,201 | |

| | | | | | |
|--|----|---|--|----|--|
| | | 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 | | | - | |
| | 20 | | | - | |
| Discounts allowed | | | | | |
| Tax adjustments under section 363 and 364 of the Municipal Act | | | | | |
| - amounts added to the roll (negative) | 22 | | | - | |
| - amounts written off | 23 | | | - | |
| Tax adjustments under sections 421, 441 and 442 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 | | | - | |
| | 29 | | | - | |
| Total reductions | | | | | |
| Amounts added to the tax roll for collection purposes only | 30 | | | - | |
| Business taxes written off under subsection 441(1) of the Municipal Act | 81 | | | - | |

| | | | |
|--|----|---|----|
| | | 1 | |
| 4. Tax due dates for 1992 (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 with1994 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 1993 | 58 | 5,778,000 | 750,000 | - | 5,028,000 |
| in 1994 | 59 | 6,000,000 | - | - | 6,000,000 |
| in 1995 | 60 | - | - | - | - |
| in 1996 | 61 | 6,000,000 | - | - | 6,000,000 |
| in 1997 | 62 | - | - | - | - |
| Total | 63 | 17,778,000 | 750,000 | - | 17,028,000 |

| | | | | | | |
|---|--|--|-------------------------------------|--|-----------------------|------------|
| | | 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 | | | | | | |
| | | number of residential units | 1992 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 | 1992 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 | | | | | | |
| | | | | | 1 | |
| | | | | | \$ | |
| Loans or advances due to reserve funds as at December 31 | | | | | 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 | - | 237,217 | - | |
| Approved in 1992 | | 68 | - | 843,729 | - | |
| Financed in 1992 | | 69 | - | 323,729 | - | |
| No long term financing necessary | | 70 | - | - | - | |
| Approved but not financed as at December 31, 1992 | | 71 | - | 757,217 | - | |
| Applications submitted but not approved as at Decemeber 31, 1992 | | 72 | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | |
| | | 1993 | 1994 | 1995 | 1996 | 1997 |
| | | 1 | 2 | 3 | 4 | 5 |
| | | \$ | \$ | \$ | \$ | \$ |
| 73 | | 40,600,000 | 40,700,000 | 41,600,000 | 41,700,000 | 42,000,000 |