

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

For the year ended December 31, 1994.

Municipality

Northumberland Co

1
3

		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	8,341,835	-	-	8,341,835
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	8,341,835	-	-	8,341,835
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	428,908	-	-	428,908
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	21,165,264			21,165,264
Canada specific grants	30	10,291			10,291
Other municipalities - grants and fees	31	2,290,462			2,290,462
Fees and service charges	32	7,913,202			7,913,202
Subtotal	33	31,379,219			31,379,219
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	900	-	-	900
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	112,043			112,043
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	556,506			556,506

For the year ended December 31, 1994.

Northumberland Co

4

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For the year ended December 31, 1994.

Northumberland Co

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ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1994.

Municipality

Northumberland Co

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For the year ended December 31, 1994.

Northumberland Co

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	water service charges		sewer service charges	
												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	6,301,249	1,756,680	162,818	-	-	-	-	121,088	8,341,835	-	-	-	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	-	-	409,104
Protection to Persons and Property					
Fire	2	-	7,705	-	31,440
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	7,705	-	31,440
Transportation services					
Roadways	8	1,560,485	-	956,473	61,944
Winter Control	9	442,600	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,003,085	-	956,473	61,944
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	445,140	-	651,874	4,044,991
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	445,140	-	651,874	4,044,991
Health Services					
Public Health Services	24	4,814,284	-	682,115	952,269
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,814,284	-	682,115	952,269
Social and Family Services					
General Assistance	31	10,518,191	-	-	-
Assistance to Aged Persons	32	2,560,365	-	-	2,374,355
Assitance to Children	33	-	-	-	-
Day Nurseries	34	642,765	-	-	1,053
--	35	-	-	-	-
Subtotal	36	13,721,321	-	-	2,375,408
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	174,038	2,586	-	31,118
Other Cultural	39	-	-	-	-
Subtotal	40	174,038	2,586	-	31,118
Planning and Development					
Planning and Development	41	7,396	-	-	4,803
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	2,125
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	7,396	-	-	6,928
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	21,165,264	10,291	2,290,462	7,913,202

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	543,814	157,340	583,276	308,377	-	22,903	1,569,904
Protection to Persons and Property								
Fire	2	18,508	16,417	8,788	-	-	202	43,915
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	13,415	-	-	10,000	23,415
Subtotal	7	18,508	16,417	22,203	-	-	10,202	67,330
Transportation services								
Roadways	8	1,311,269	-	2,591,016	506,244	222,892	-	4,492,742
Winter Control	9	279,198	-	641,669	-	-	-	920,867
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,590,467	-	3,232,685	506,244	222,892	-	5,413,609
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	206,440	172,917	3,291,424	1,268,817	-	138,427	5,078,025
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	206,440	172,917	3,291,424	1,268,817	-	138,427	5,078,025
Health Services								
Public Health Services	24	4,929,501	-	2,121,859	5,281	-	-	7,056,641
Public Health Inspection and Control	25	74,378	-	19,276	-	-	1,200	94,854
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	5,003,879	-	2,141,135	5,281	-	1,200	7,151,495
Social and Family Services								
General Assistance	31	1,358,978	-	209,266	5,943	11,510,559	4,370	13,089,116
Assistance to Aged Persons	32	4,847,878	553,872	832,916	9,966	-	11,409	6,256,041
Assitance to Children	33	-	-	-	-	571,553	-	571,553
Day Nurseries	34	67,877	-	-	-	655,720	-	723,597
--	35	-	-	-	-	-	-	-
Subtotal	36	6,274,733	553,872	1,042,182	15,909	12,737,832	15,779	20,640,307
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	235,634	-	102,624	32,310	-	5,000	375,568
Other Cultural	39	-	-	-	-	18,000	-	18,000
Subtotal	40	235,634	-	102,624	32,310	18,000	5,000	393,568
Planning and Development								
Planning and Development	41	100,006	-	60,379	-	-	9,026	151,359
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	3,640	2,840	4,680	-	11,160
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	100,006	-	64,019	2,840	4,680	9,026	162,519
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,973,481	900,546	10,479,548	2,139,778	12,983,404	-	40,476,757

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	5,233,939	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	633,612	
Reserves and Reserve Funds	3	16,933	
Subtotal	4	650,545	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	6,353,771	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	6,353,771	
Grants and Loan Forgiveness			
Ontario	20	146,227	
Canada	21	19,828	
Other Municipalities	22	-	
Subtotal	23	166,055	
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	48,062	
--	30	33,665	
--	31	-	
Subtotal	32	81,727	
Total Sources of Financing	33	7,252,098	
Applications			
Own Expenditures			
Short Term Interest Costs	34	441,691	
Other	35	1,602,046	
Subtotal	36	2,043,737	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	1,325,000	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	1,325,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	3,368,737	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,350,578	
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	54,394	
- Proceeds From Long Term Liabilities	46	1,296,184	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,350,578	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	1,325,000	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Northumberland Co

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	49,393
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	19,828	19,828	-	59,485
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	19,828	19,828	-	59,485
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	91,920	-	-	1,809,198
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	91,920	-	-	1,809,198
Health Services					
Public Health Services	24	15,843	-	-	21,124
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	15,843	-	-	21,124
Social and Family Services					
General Assistance	31	-	-	-	5,943
Assistance to Aged Persons	32	-	-	-	60,086
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	66,029
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	18,636	-	-	38,508
Other Cultural	39	-	-	-	-
Subtotal	40	18,636	-	-	38,508
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	146,227	19,828	-	2,043,737

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Northumberland Co

7
11

		1	\$
General Government	1	828,800	
Protection to Persons and Property			
Fire	2	55,400	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	55,400
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	5,028,771	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	5,028,771
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	1,667,500	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	1,667,500
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	7,580,471

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Northumberland Co

For the year ended December 31, 1994.

			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	9,078,471
	Subtotal		4	9,078,471
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans			80	-
:Ontario - Other			81	-
:Schoolboards			7	-
:Other municipalities			8	1,498,000
	Subtotal		9	1,498,000
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	7,580,471
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	7,580,471
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	399,710
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	399,710

Municipality

Northumberland Co

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects							
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1994 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	461,029		439,517			
- 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	461,029		439,517			
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 \$
1995	60	755,871	562,592	-	-	-	-
1996	61	810,300	502,125	-	-	-	-
1997	62	871,700	434,558	-	-	-	-
1998	63	697,600	370,755	-	-	-	-
1999	64	673,000	314,389	-	-	-	-
2000-2004	65	2,615,000	960,705	-	-	-	-
2005 onwards	79	1,157,000	91,411	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	7,580,471	3,236,535	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1995	72					25,670	
1996	73					59,735	
1997	74					114,476	
1998	75					223,509	
1999	76					243,626	
Total	77					667,016	
10. Other notes (attach supporting schedules as required)							

1994 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

[illegible]

1994 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

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1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Northumberland Co

10
15

		1	\$
Balance at the beginning of the year	1	4,736,154	
Revenues			
Contributions from revenue fund	2	1,506,166	
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	1,506,166	
Expenditures			
Transferred to capital fund	14	16,933	
Transferred to revenue fund	15	556,506	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	573,439	
Balance at the end of the year for:			
Reserves	23	5,668,881	
Reserve Funds	24	-	
Total	25	5,668,881	
Analysed as follows:			
Working funds	26	376,191	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	10,530	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	213,701	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	10,053	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	4,912,472	
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	130,934	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	15,000	
Business Improvement Area	56	-	
--	57		
Total	58	5,668,881	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

11
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,812,644	1,210
Accounts receivable			
Canada	2	105,508	
Ontario	3	2,355,113	
Region or county	4	-	
Other municipalities	5	499,248	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	772,117	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	67,709	
Other	17	89,323	
Other current assets	18	15,509	portion of line 20
Capital outlay to be recovered in future years	19	7,580,471	for tax sale / tax
Other long term assets	20	-	registration
	21	15,297,642	-
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,019,310		
Region or county	28	-		
Other municipalities	29	1,311,304		
School Boards	30	-		
Trade accounts payable	31	1,264,044		
Other	32	251,616		
Other current liabilities	33	36,086		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,580,471		
- 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	5,668,881		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	8,634		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 492,126		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,350,578		
Total	59	15,297,642		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	11	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	40	
Health Services	7	96	
Homes for the Aged	8	82	
Other Social Services	9	50	
Parks and Recreation	10	-	
Libraries	11	5	
Planning	12	-	
Total	13	286	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	9,825,954		2,099,631	
Employee benefits	15	2,137,687		285,696	

		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	-			
Subtotal	19	-			
Discounts allowed	20	-			
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	-			
Total reductions	29	-			
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 1994 (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 1995 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 1995	58	6,899,350	-	-	482,450
in 1996	59	1,330,000	-	-	750,000
in 1997	60	2,693,000	-	-	1,500,000
in 1998	61	200,000	-	-	-
in 1999	62	500,000	-	-	-
Total	63	11,622,350	-	-	2,732,450

					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	1994 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	1994 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, 1993					67	-	5,028,771	-	
Approved in 1994					68	-	-	1,296,184	
Financed in 1994					69	-	5,028,771	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1994					71	-	-	1,296,184	
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1995	1996	1997	1998	1999
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					40,980,000	41,490,000	42,000,000	42,525,000	43,050,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
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	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
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	-

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