

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 14000**

**MUNICIPALITY OF: Northumberland Co**

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

Municipality

Northumberland Co
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		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	8,245,126	-	-	8,245,126
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	8,245,126	-	-	8,245,126
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	19,904,978			19,904,978
Canada specific grants	30	9,311			9,311
Other municipalities - grants and fees	31	2,363,160			2,363,160
Fees and service charges	32	8,014,246			8,014,246
Subtotal	33	30,291,695			30,291,695
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	950	-	-	950
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	155,593			155,593
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	26,311			26,311
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	182,854	-	-	182,854
TOTAL REVENUE	51	39,148,583	-	-	39,148,583

For the year ended December 31, 1995.

**Northumberland Co**

## I. Own purposes

For the year ended December 31, 1995.

Northumberland Co

## II. Upper tier purposes

For the year ended December 31, 1995.

**Northumberland Co**

Public consolidated

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Northumberland Co
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
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, 1995.

Municipality

## Northumberland Co

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## 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	5,960,847	2,019,650	180,297	-	-	-	-	84,332	8,245,126	-	-	-	-



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Northumberland Co
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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	434,573
Protection to Persons and Property					
Fire	2	-	3,635	15,540	614
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	3,635	15,540	614
Transportation services					
Roadways	8	1,603,800	-	507,071	63,191
Winter Control	9	324,250	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,928,050	-	507,071	63,191
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	521,959	-
Garbage Disposal	20	177,115	-	607,061	3,979,622
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	177,115	-	1,129,020	3,979,622
Health Services					
Public Health Services	24	4,903,302	-	711,529	991,963
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,903,302	-	711,529	991,963
Social and Family Services					
General Assistance	31	9,446,572	-	-	-
Assistance to Aged Persons	32	2,625,817	3,228	-	2,511,842
Assitance to Children	33	-	-	-	-
Day Nurseries	34	657,810	-	-	9,236
--	35	-	-	-	-
Subtotal	36	12,730,199	3,228	-	2,521,078
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	159,115	2,448	-	19,803
Other Cultural	39	-	-	-	-
Subtotal	40	159,115	2,448	-	19,803
Planning and Development					
Planning and Development	41	7,197	-	-	3,402
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	7,197	-	-	3,402
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	19,904,978	9,311	2,363,160	8,014,246

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	572,384	154,178	638,079	56,689	-	61,850	1,359,480
Protection to Persons and Property								
Fire	2	14,017	16,450	4,322	-	-	-	34,789
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	13,523	-	-	-	13,523
Subtotal	7	14,017	16,450	17,845	-	-	-	48,312
Transportation services								
Roadways	8	1,512,548	-	1,779,626	376,369	248,670	-	3,917,213
Winter Control	9	190,163	-	601,698	-	-	-	791,861
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,702,711	-	2,381,324	376,369	248,670	-	4,709,074
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	35,825	-	910,684	-	-	-	946,509
Garbage Disposal	20	224,593	631,652	2,639,588	954,119	-	44,000	4,493,952
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	260,418	631,652	3,550,272	954,119	-	44,000	5,440,461
Health Services								
Public Health Services	24	4,818,784	-	2,225,961	4,732	-	-	7,049,477
Public Health Inspection and Control	25	68,623	-	18,494	-	-	3,350	90,467
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	4,887,407	-	2,244,455	4,732	-	3,350	7,139,944
Social and Family Services								
General Assistance	31	1,372,967	-	237,092	-	10,208,822	4,500	11,823,381
Assistance to Aged Persons	32	5,026,215	516,184	890,914	16,601	-	10,000	6,459,914
Assitance to Children	33	-	-	-	-	570,136	-	570,136
Day Nurseries	34	68,529	-	7,811	-	696,020	-	772,360
--	35	-	-	-	-	-	-	-
Subtotal	36	6,467,711	516,184	1,135,817	16,601	11,474,978	14,500	19,625,791
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	237,441	-	122,321	3,637	-	-	363,399
Other Cultural	39	-	-	-	-	18,000	-	18,000
Subtotal	40	237,441	-	122,321	3,637	18,000	-	381,399
Planning and Development								
Planning and Development	41	99,219	-	75,348	-	-	-	174,567
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	2,994	5,977	4,680	-	13,651
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	99,219	-	78,342	5,977	4,680	-	188,218
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	14,241,308	1,318,464	10,168,455	1,418,124	11,746,328	-	38,892,679

For the year ended December 31, 1995.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,350,578
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	8,369
Reserves and Reserve Funds	3	4,062,702
Subtotal	4	4,071,071
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	2,595,319
Canada	21	711,857
Other Municipalities	22	-
Subtotal	23	3,307,176
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	2,839
--	31	-
Subtotal	32	2,839
Total Sources of Financing	33	7,381,086
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	9,924,478
Subtotal	36	9,924,478
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	9,924,478
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,893,970
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	3,184,322
- Proceeds From Long Term Liabilities	46	709,648
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,893,970
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Northumberland Co
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,965
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	691,111	691,111	-	2,455,677
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	691,111	691,111	-	2,455,677
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,728,335	-	-	7,212,870
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,728,335	-	-	7,212,870
Health Services					
Public Health Services	24	14,196	-	-	18,928
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	14,196	-	-	18,928
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	20,746	20,746	-	64,884
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	20,746	20,746	-	64,884
Recreation and Cultural Services					
Parks and Recreation	37	140,931	-	-	140,931
Libraries	38	-	-	-	12,223
Other Cultural	39	-	-	-	-
Subtotal	40	140,931	-	-	153,154
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	2,595,319	711,857	-	9,924,478

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Northumberland Co
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		1	\$
General Government	1	741,600	
Protection to Persons and Property			
Fire	2	42,900	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	42,900
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	4,736,000	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	4,736,000
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	1,304,100	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	1,304,100
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	6,824,600

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Northumberland Co

For the year ended December 31, 1995.

			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	8,196,600
	Subtotal		4	8,196,600
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	1,372,000
	Subtotal		9	1,372,000
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	6,824,600
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	6,824,600
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 U.S. dollars			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	22,825
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	22,825

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Northumberland Co
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For the year ended December 31, 1995.

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. 1995 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	463,100	223,712
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	292,771	338,881
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			59	-	-
Total			78	755,871	562,593
Line 78 includes:					
Financing of one-time real estate purchase			90	-	-
Other lump sum (balloon) repayments of long term debt			91	-	-
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
		\$	\$	\$	\$
1996		810,300	502,125	-	-
1997		871,700	434,558	-	-
1998		697,600	370,755	-	-
1999		673,000	314,389	-	-
2000		468,000	269,592	-	-
2001 - 2005		2,703,000	759,235	-	-
2006 onwards		601,000	23,289	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	6,824,600	2,673,943	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1996		72	211,000		
1997		73	60,000		
1998		74	60,000		
1999		75	60,000		
2000		76	60,000		
Total		77	451,000		
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance		92	-	-	

## 1995 FINANCIAL INFORMATION RETURN

Municipality

## Northumberland Co

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

[illegible]



## 1995 FINANCIAL INFORMATION RETURN

Municipality

**Northumberland Co**

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

[illegible]

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Northumberland Co

10  
15

		1	\$
Balance at the beginning of the year	1	5,668,881	
Revenues			
Contributions from revenue fund	2	1,409,755	
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	1,409,755	
Expenditures			
Transferred to capital fund	14	4,062,702	
Transferred to revenue fund	15	26,311	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,089,013	
Balance at the end of the year for:			
Reserves	23	2,989,623	
Reserve Funds	24	-	
Total	25	2,989,623	
Analysed as follows:			
Working funds	26	426,192	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	9,920	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	208,450	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	1,467	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,193,494	
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	135,100	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	15,000	
Business Improvement Area	56	-	
--	57		
Total	58	2,989,623	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Northumberland Co
-------------------

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	79,373	1,760
Accounts receivable			
Canada	2	992,199	
Ontario	3	3,774,428	
Region or county	4	-	
Other municipalities	5	521,396	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	616,657	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	-	
Other current assets	18	26,059	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	6,824,600	
Other long term assets	20	-	-
Total	21	12,902,421	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Northumberland Co
-------------------

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	4,019,876		200,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,992,819		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	722,682		
Other	32	34,944		
Other current liabilities	33	439,435		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,088,600		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	4,736,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,989,623		
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	1,898		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 229,486		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,893,970		
Total	59	12,902,421		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		18
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		35
Health Services	7		94
Homes for the Aged	8		74
Other Social Services	9		31
Parks and Recreation	10		-
Libraries	11		5
Planning	12		-
Total	13		258

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	9,900,952		1,885,406	
Employee benefits	15	1,991,136		463,814	

		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			-	
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 1995 (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 1996 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 1996	58	2,443,187	64,531	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	2,443,187	64,531	-	-

		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		1995 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		-	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1995 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		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 municipality		other municipalities, school boards	
		Province		Federal	
		1		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, 1994		67		1,296,184	
Approved in 1995		68		-	
Financed in 1995		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1995		71		1,296,184	
Applications submitted but not approved as at Decemeber 31, 1995		72		-	
12. Forecast of total revenue fund expenditures					
		1996		1997	
		1998		1999	
		2000			
		1		2	
		\$		\$	
73		39,000,001		39,000,000	
13. Municipal procurement this year					
		1		2	
		\$			
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
<b>Social and Family Services</b>		
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	-



[illegible]

[illegible]