

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Northumberland Co

		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	8,282,710	-	-	8,282,710
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	8,282,710	-	-	8,282,710
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario	9	-	-		-
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	-	-		-
Ontario Enterprises	12	-	-	-	-
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	937,449			937,449
.....	61	-			-
Subtotal	69	937,449			937,449
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	21,151,064			21,151,064
Canada specific grants	30	193,569			193,569
Other municipalities - grants and fees	31	2,658,751			2,658,751
Fees and service charges	32	7,555,582			7,555,582
Subtotal	33	31,558,966			31,558,966
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,200	-	-	1,200
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	50,760			50,760
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	240,091			240,091
Contributions from non-consolidated entities	45	-			-
--	46	386,950			386,950
--	47	-			-
--	48	-			-
Subtotal	50	679,001	-	-	679,001
TOTAL REVENUE	51	41,458,126	-	-	41,458,126

For the year ended December 31, 1997.

Northumberland Co

I. Own purposes

For the year ended December 31, 1997.

Northumberland Co

II. Upper tier purposes

For the year ended December 31, 1997.

Municipality

Northumberland Co

2LT - OP

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

For the year ended December 31, 1997.

Northumberland Co

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

Northumberland Co

[illegible]

ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

Northumberland Co

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies				
			residences	all other properties		residences	all other properties								
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$	
	36														
	37														
	38														
	39														
	40														
	41														
	42														
	43														
	44														
	45														
	46														
	Total	47	5,947,829	2,019,650	214,718	-	-	-	100,513	8,282,710	-	-	-	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	-	-	80,350
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	135	-	7,241
Subtotal	7	-	135	-	7,241
Transportation services					
Roadways	8	6,101,400	-	537,164	80,014
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,101,400	-	537,164	80,014
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	831,715	150
Garbage Disposal	20	134,385	-	578,343	3,552,769
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	134,385	-	1,410,058	3,552,919
Health Services					
Public Health Services	24	4,395,704	-	711,529	1,163,060
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,395,704	-	711,529	1,163,060
Social and Family Services					
General Assistance	31	7,240,827	190,077	-	-
Assistance to Aged Persons	32	2,773,238	-	-	2,612,808
Assitance to Children	33	-	-	-	-
Day Nurseries	34	411,857	-	-	-
--	35	-	-	-	-
Subtotal	36	10,425,922	190,077	-	2,612,808
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	90,083	3,357	-	18,871
Other Cultural	39	-	-	-	-
Subtotal	40	90,083	3,357	-	18,871
Planning and Development					
Planning and Development	41	3,570	-	-	9,815
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	30,504
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	-
Subtotal	47	3,570	-	-	40,319
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	21,151,064	193,569	2,658,751	7,555,582

1997 FINANCIAL INFORMATION RETURN										
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality								
		Northumberland Co								
For the year ended December 31, 1997.										
			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		658,625	151,043	670,378	836,987	-	-	411,375	1,905,658
Protection to Persons and Property										
Fire	2		-	15,848	11,679	-	-	-	-	27,527
Police	3		-	-	-	-	-	-	-	-
Conservation Authority	4		-	-	-	-	-	-	-	-
Protective inspection and control	5		-	-	-	-	-	-	-	-
Emergency measures	6		-	-	46,263	-	-	-	-	46,263
Subtotal	7		-	15,848	57,942	-	-	-	-	73,790
Transportation services										
Roadways	8		1,068,487	135,566	1,067,988	7,299,856	60,000	66,163	-	9,698,060
Winter Control	9		-	-	-	-	-	-	-	-
Transit	10		-	-	-	-	-	-	-	-
Parking	11		-	-	-	-	-	-	-	-
Street Lighting	12		-	-	-	-	-	-	-	-
Air Transportation	13		-	-	-	-	-	-	-	-
--	14		-	-	-	-	-	-	-	-
Subtotal	15		1,068,487	135,566	1,067,988	7,299,856	60,000	66,163	-	9,698,060
Environmental services										
Sanitary Sewer System	16		-	-	-	-	-	-	-	-
Storm Sewer System	17		-	-	-	-	-	-	-	-
Waterworks System	18		-	-	-	-	-	-	-	-
Garbage Collection	19		58,118	-	1,278,297	-	-	56,218	-	1,392,633
Garbage Disposal	20		741,877	832,289	2,020,982	25,100	-	82,743	-	3,702,991
Pollution Control	21		-	-	-	-	-	-	-	-
--	22		-	-	-	-	-	-	-	-
Subtotal	23		799,995	832,289	3,299,279	25,100	-	138,961	-	5,095,624
Health Services										
Public Health Services	24		4,330,021	-	2,189,741	193,699	-	-	-	6,713,461
Public Health Inspection and Control	25		64,056	-	14,125	-	-	16,876	-	95,057
Hospitals	26		-	-	-	-	-	-	-	-
Ambulance Services	27		-	-	-	-	-	-	-	-
Cemeteries	28		-	-	-	-	-	-	-	-
--	29		-	-	-	-	-	-	-	-
Subtotal	30		4,394,077	-	2,203,866	193,699	-	16,876	-	6,808,518
Social and Family Services										
General Assistance	31		1,377,841	-	367,794	-	7,555,795	105,870	-	9,407,300
Assistance to Aged Persons	32		4,852,415	530,471	934,600	362,635	-	58,296	-	6,738,417
Assitance to Children	33		-	-	-	-	552,990	-	-	552,990
Day Nurseries	34		44,108	-	6,246	-	359,826	-	-	410,180
--	35		-	-	-	-	-	-	-	-
Subtotal	36		6,274,364	530,471	1,308,640	362,635	8,468,611	164,166	-	17,108,887
Recreation and Cultural Services										
Parks and Recreation	37		-	-	-	-	-	-	-	-
Libraries	38		215,794	-	116,559	2,713	-	-	-	335,066
Other Cultural	39		-	-	-	-	1,600	-	-	1,600
Subtotal	40		215,794	-	116,559	2,713	1,600	-	-	336,666
Planning and Development										
Planning and Development	41		32,689	-	93,967	-	-	25,209	-	151,865
Commercial and Industrial	42		-	-	-	-	-	-	-	-
Residential Development	43		-	-	-	-	-	-	-	-
Agriculture and Reforestation	44		-	-	5,453	36,077	1,000	-	-	42,530
Tile Drainage and Shoreline Assistance	45		-	-	-	-	-	-	-	-
--	46		-	-	-	-	-	-	-	-
Subtotal	47		32,689	-	99,420	36,077	1,000	25,209	-	194,395
Electricity	48		-	-	-	-	-	-	-	-
Gas	49		-	-	-	-	-	-	-	-
Telephone	50		-	-	-	-	-	-	-	-
Total	51		13,444,031	1,665,217	8,824,072	8,757,067	8,531,211	-	-	41,221,598

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,063,749	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	968,073	
Reserves and Reserve Funds	3	955,847	
Subtotal	4	1,923,920	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	11	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	2,891,488	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	2,891,488	
Grants and Loan Forgiveness			
Ontario	20	265,863	
Canada	21	64,227	
Other Municipalities	22	-	
Subtotal	23	330,090	
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	82,758	
--	31	-	
Subtotal	32	82,758	
Total Sources of Financing	33	5,228,256	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,164,507	
Subtotal	36	2,164,507	
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	2,164,507	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
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	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Northumberland Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	30,894	30,894	-	183,368
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	-	-	-	1,670,937
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	1,670,937
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	234,969	33,333	-	301,371
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	234,969	33,333	-	301,371
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	8,831
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	8,831
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	265,863	64,227	-	2,164,507

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Northumberland Co

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		1	\$
General Government	1	549,600	
Protection to Persons and Property			
Fire	2	15,400	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	15,400
Transportation services			
Roadways	8	495,535	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	495,535
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	6,862,216	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	6,862,216
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	498,515	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	498,515
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	8,421,266

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Northumberland Co

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			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	9,517,266
	Subtotal		4	9,517,266
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	1,096,000
	Subtotal		9	1,096,000
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	8,421,266
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	7,925,731
Long term bank loans			18	495,535
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	254,384
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	254,384

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Northumberland Co

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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. 1997 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	661,908	171,020
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	459,272	373,017
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			57	-	-
- hydro			56	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			Total	78	1,121,180544,037
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
		\$	\$	\$	\$
1998		992,973	509,199	15,400	635
1999		992,067	437,655	-	-
2000		961,610	376,418	-	-
2001		703,000	315,554	-	-
2002		741,000	268,875	-	-
2003-2007		3,260,000	607,430	-	-
2008 onwards		755,216	68,466	-	-
interest to be earned on sinking funds *		69	-	-	-
Downtown revitalization program		70	-	-	-
Total		71	8,405,866	2,583,597	15,400635
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998				72	-
1999				73	-
2000				74	-
2001				75	-
2002				76	-
Total				77	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance			92	-	-
Other long term debt refinanced			93	-	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

Northumberland Co

9LT

13

[illegible]

1997 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

[illegible]

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Northumberland Co

10
15

		1 \$
Balance at the beginning of the year	1	902,635
Revenues		
Contributions from revenue fund	2	7,788,994
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	66,239
- other	6	66,190
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	7,921,423
Expenditures		
Transferred to capital fund	14	955,847
Transferred to revenue fund	15	240,091
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,195,938
Balance at the end of the year for:		
Reserves	23	2,236,089
Reserve Funds	24	5,392,031
Total	25	7,628,120
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	475,322
Contingencies	27	100,000
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	20,406
Sick leave	31	193,699
Insurance	32	41,446
Workers' compensation	33	-
Capital expenditure - general administration	34	52,705
- roads	35	5,508,227
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	8,178
- 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	16,035
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	176,768
--	53	361,776
--	54	76,225
--	55	161,938
--	56	385,395
--	57	50,000
Total	58	7,628,120

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,734,787	-
Accounts receivable			
Canada	2	132,035	
Ontario	3	504,087	
Region or county	4	-	
Other municipalities	5	326,338	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	840,564	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	2,780,216	
Other	17	3,355,971	
Other current assets	18	305,604	portion of line 20
Capital outlay to be recovered in future years	19	8,421,266	for tax sale / tax
Other long term assets	20	-	resistration
	21	19,400,868	-
Total			

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1997.

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	1,452,878		
Region or county	28	-		
Other municipalities	29	117,651		
School Boards	30	-		
Trade accounts payable	31	1,222,468		
Other	32	244,896		
Other current liabilities	33	23,000		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,543,650		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	6,862,216		
Recoverable from Reserve Funds	38	15,400		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	7,628,120		
Accumulated net revenue (deficit)				
General revenue	42	1,199		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 8,037		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	297,427		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	19,400,868		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		14
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		32
Health Services	7		82
Homes for the Aged	8		70
Other Social Services	9		38
Parks and Recreation	10		-
Libraries	11		4
Planning	12		-
Total	13		241

		continuous full time employees December 31		other
2. Total expenditures during the year on:		1	2	
		\$	\$	
Wages and salaries	14	8,382,412	2,771,960	
Employee benefits	15	1,874,572	415,087	

		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 362 and 263 of the Municipal Act			
- amounts added to the roll (negative)	22		
- amounts written off	23		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
	24		
- recoverable from general municipal revenues	25		
Transfers to tax sale and tax registration accounts	26		
The Municipal Elderly Residents' Assistance Act - reductions	27		
- refunds	28		
Other (specify)	80		
Total reductions	29		
Amounts added to the tax roll for collection purposes only	30		
Business taxes written off under subsection 441(1) of the Municipal Act	81		

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31		-
Due date of first installment (YYYYMMDD)	32		-
Due date of last installment (YYYYMMDD)	33		-
Final billings: Number of installments	34		-
Due date of first installment (YYYYMMDD)	35		-
Due date of last installment (YYYYMMDD)	36		-
			\$
Supplementary taxes levied with 1998 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 1998	58	-	-	-	-
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at Decemeber 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	3,378,676	3,378,676
	68	-	-	-	-
	69	-	-	2,891,488	2,891,488
	70	-	-	-	-
	71	-	-	487,188	487,188
		72	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
73		36,000,000	36,000,000	36,000,000	36,000,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
				\$	
	85	-	-	-	-
86		-	-	-	-