

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

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	20,005,778	-	-	20,005,778
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	20,005,778	-	-	20,005,778
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 NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	186,000			186,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	158,483			158,483
Municipal Restructuring Fund	65	-			-
.....	61	1,088,000			1,088,000
Subtotal	69	1,432,483			1,432,483
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	24,452,664			24,452,664
Canada specific grants	30	12,034			12,034
Other municipalities - grants and fees	31	5,816,471			5,816,471
Fees and service charges	32	6,557,086			6,557,086
Subtotal	33	36,838,255			36,838,255
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	20,476	-	-	20,476
Rents, concessions and franchises	36	779,332			779,332
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	63,962			63,962
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,439,757			1,439,757
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	2,303,527	-	-	2,303,527
TOTAL REVENUE	51	60,580,043	-	-	60,580,043

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Northumberland Co

2LT - SB
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	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	-	-	-	-	-
Managed Forest		0.115000	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-
Subtotal Commercial			-	-	-	-	-
Subtotal Industrial			-	-	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			-	-	-	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			-	-	-	-	-

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Northumberland Co

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ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1998.

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	share of supplementary taxes	total levies				
			residences	all other properties		residences	all other properties							
		3 \$	4 \$	5 \$	6 \$	17 \$	22 \$	20 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
Total	47	39,350,288	-	456,898	-	-	-	-	200,848	40,008,034	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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	7,121	7,121	-	28,515
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	2,195	68,484	-
Subtotal	7	-	2,195	68,484	-
Transportation services					
Roadways	8	14,235,310	-	629,698	11,939
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	14,235,310	-	629,698	11,939
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	1,139,591	10,952
Garbage Disposal	20	-	-	831,465	3,232,993
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	1,971,056	3,243,945
Health Services					
Public Health Services	24	121,999	-	2,918,498	726,644
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	121,999	-	2,918,498	726,644
Social and Family Services					
General Assistance	31	6,174,386	-	214,174	-
Assistance to Aged Persons	32	3,400,290	-	-	2,542,384
Assistance to Children	33	-	-	-	-
Day Nurseries	34	401,692	-	-	-
--	35	-	-	-	-
Subtotal	36	9,976,368	-	214,174	2,542,384
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	109,091	2,718	14,561	-
Other Cultural	39	-	-	-	-
Subtotal	40	109,091	2,718	14,561	-
Planning and Development					
Planning and Development	41	2,775	-	-	3,659
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,775	-	-	3,659
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	24,452,664	12,034	5,816,471	6,557,086

		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	764,252	150,475	1,628,288	376,551	-	496,957	2,422,609
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	16,035	82,677	-	5,000	-	103,712
Subtotal	7	-	16,035	82,677	-	5,000	-	103,712
Transportation services								
Roadways	8	1,034,115	135,015	985,658	15,270,555	60,000	23,359	17,461,984
Winter Control	9	165,957	-	828,250	-	-	143,914	1,138,121
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,200,072	135,015	1,813,908	15,270,555	60,000	120,555	18,600,105
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	1,198,096	-	-	27,510	1,225,606
Garbage Disposal	20	1,242,201	1,248,601	1,972,269	111,000	266,000	82,529	4,922,600
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,242,201	1,248,601	3,170,365	111,000	266,000	110,039	6,148,206
Health Services								
Public Health Services	24	3,913,416	-	2,084,968	145,943	5,760	-	6,150,087
Public Health Inspection and Control	25	54,114	-	15,931	-	-	14,122	84,167
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	1,602	-	2,533,000	-	2,534,602
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	3,967,530	-	2,102,501	145,943	2,538,760	14,122	8,768,856
Social and Family Services								
General Assistance	31	1,180,549	-	215,929	-	11,868,921	159,951	13,425,350
Assistance to Aged Persons	32	5,083,348	285,757	1,026,338	36,868	-	58,296	6,490,607
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	42,752	-	3,673	-	734,544	-	780,969
--	35	-	-	-	-	-	-	-
Subtotal	36	6,306,649	285,757	1,245,940	36,868	12,603,465	218,247	20,696,926
Social Housing	90	-	-	2,423,000	-	-	-	2,423,000
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	212,097	-	120,127	9,558	-	5,000	346,782
Other Cultural	39	-	-	-	-	1,200	-	1,200
Subtotal	40	212,097	-	120,127	9,558	1,200	5,000	347,982
Planning and Development								
Planning and Development	41	104,096	-	76,216	-	-	28,994	209,306
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	106	-	12,085	-	-	-	12,191
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	104,202	-	88,301	-	-	28,994	221,497
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,797,003	1,835,883	12,675,107	15,950,475	15,474,425	-	59,732,893

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
Northumberland Co		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,110,293
Reserves and Reserve Funds	3	1,821,446
Subtotal	4	2,931,739
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	-
Serial Debentures	13	68,706
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	68,706
Grants and Loan Forgiveness		
Ontario	20	101,430
Canada	21	101,429
Other Municipalities	22	384,213
Subtotal	23	587,072
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	49,490
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	49,490
Total Sources of Financing	33	3,637,007
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,826,030
Subtotal	36	3,826,030
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	3,826,030
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	189,023
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	189,023
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	189,023
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Northumberland Co

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	
General Government	1	4,110	4,110	-	382,580
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	97,320	97,319	384,213	3,278,190
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	97,320	97,319	384,213	3,278,190
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	-	-	-	91,330
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	91,330
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	68,706
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	68,706
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	5,224
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	5,224
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	101,430	101,429	384,213	3,826,030

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Northumberland Co

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	443,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	394,816	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	394,816	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	6,031,013	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	6,031,013	
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	-	
Assistance to Children	33	321,768	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

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	7,190,597	
Subtotal	4	7,190,597	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
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	7,190,597	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	4,500,768	
Long term bank loans	18	394,816	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	2,295,013	
--	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	-	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Northumberland Co

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. 1998 Debt Charges							
				principal		interest	
				1	2		
				\$	\$		
Recovered from the consolidated revenue fund				50	468,172	119,110	
- general tax rates				51	831,203	417,398	
- special are rates and special charges				52	-	-	
- benefiting landowners				53	-	-	
- user rates (consolidated entities)				54	-	-	
Recovered from reserve funds				55	-	-	
Recovered from unconsolidated entities				57	-	-	
- hydro				56	-	-	
- gas and telephone				58	-	-	
--				59	-	-	
--				59	-	-	
--				78	1,299,375	536,508	
Total				78	1,299,375	536,508	
Line 78 includes:				90	-	-	
Financing of one-time real estate purchase				91	-	-	
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	1,003,883	457,491	-	-	-	-
2000	61	805,393	393,080	-	-	-	-
2001	62	842,989	337,824	-	-	-	-
2002	63	798,206	280,515	-	-	-	-
2003	64	801,114	225,040	-	-	-	-
2004 - 2008	65	2,644,000	411,055	-	-	-	-
2009 onwards	79	295,012	19,501	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	7,190,597	2,124,506	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1999	72					-	
2000	73					-	
2001	74					-	
2002	75					-	
2003	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		-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

Northumberland Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Northumberland Co

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15

		1	\$
Balance at the beginning of the year	1	7,628,120	
Revenues			
Contributions from revenue fund	2	14,840,182	
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	139,296	
- other	6	736,570	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	15,716,048	
Expenditures			
Transferred to capital fund	14	1,821,446	
Transferred to revenue fund	15	1,439,757	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,261,203	
Balance at the end of the year for:			
Reserves	23	1,623,188	
Reserve Funds	24	18,459,777	
Total	25	20,082,965	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	475,322	
Contingencies	27	55,700	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	14,686	
Sick leave	31	258,416	
Insurance	32	30,119	
Workers' compensation	33	-	
Capital expenditure - general administration	34	65,902	
- roads	35	18,268,919	
- 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	166,714	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	12,512	
--	52	95,169	
--	53	46,346	
--	54	-	
Obligatory reserve funds:			
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	-	
--	55	111,000	
--	56	303,169	
--	57	178,991	
Total	58	20,082,965	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,411,860	-
Accounts receivable			
Canada	2	213,267	
Ontario	3	1,546,360	
Region or county	4	-	
Other municipalities	5	158,517	
School Boards	6	-	portion of taxes
Waterworks	7	1,518	receivable for
Other (including unorganized areas)	8	1,350,462	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	25,000	
Other	17	18,286,439	
Other current assets	18	360,256	portion of line 20
Capital outlay to be recovered in future years	19	7,190,597	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	33,544,276	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1998.

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	2,254,148		
Region or county	28	-		
Other municipalities	29	85,543		
School Boards	30	-		
Trade accounts payable	31	808,820		
Other	32	2,163,887		
Other current liabilities	33	9,600		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,159,584		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	6,031,013		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	20,082,965		
Accumulated net revenue (deficit)				
General revenue	42	155,570		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	982,169		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 189,023		
Total	59	33,544,276		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		12
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		28
Health Services	7		82
Homes for the Aged	8		82
Other Social Services	9		29
Parks and Recreation	10		-
Libraries	11		4
Planning	12		-
Total	13		238

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	8,773,611		3,347,622	
Employee benefits	15	1,606,147		352,570	

		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 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25			-	
- recoverable from upper tier	90			-	
- recoverable from school boards	91			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92			-	
- cancellations	93			-	
- other	94			-	
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-		-	
- recoverable from upper tier	96	-		-	
- recoverable from school boards	97	-		-	
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98			-	
- industrial properties	99			-	
--	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 1998 (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 1999 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 1999	58	-	-	-	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

		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	1998 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	1998 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, 1997		67	-	487,188	487,188	
Approved in 1998		68	-	68,706	68,706	
Financed in 1998		69	-	68,706	68,706	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1998		71	-	487,188	487,188	
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		40,000,000	40,000,000	40,000,000	40,000,000	40,000,000
13. Municipal procurement this year						
			1		2	
			\$		\$	
Total construction contracts awarded		85	-		-	
Construction contracts awarded at \$100,000 or greater		86	-		-	

ANALYSIS OF USER FEES

Municipality

Northumberland Co

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1		0	0	2,483,843	0
	2				684,043	0
	3					
	4		42	42	1,468,288	Rates effect
	5		28	42	681,192	Rates effect
	6		25	500	634,945	0
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			5,952,311	
All other user fees		22			604,775	
	Total	23			6,557,086	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		14					
Properties increasing:							
No. of properties affected within class	(#)	15	-	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-	-
Total no.of properties in class	(#)	26	-	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-