MUNICIPAL CODE: 14000

MUNICIPALITY OF: Northumberland Co

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Northumberland Co

1

For the year ended December 31, 1998.						
			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 11	-	-		-
Other 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		<u> </u>				
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	C	32	6,557,086			6,557,086
OTHER REVENUES	Subtotal	33	36,838,255			36,838,255
Trailer revenue and licences		34				_
Licences and permits		35	20,476	<u>-</u>	<u>-</u>	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	L REVENUE	51	60,580,043	-	<u>-</u>	60,580,043

ANALYSIS OF TAXATION - OWN PURPOSES

Municipality

2LT - OP Northumberland Co

Levy Code 1	Levy Purpose 2	RTC/ RTQ 3	RTC / RTQ Description 4	Tax Band 5	Taxable Assessment 7	Tax Rate 8	Taxes Levied 9
					-		
					-		
		T T					

ANALYSIS OF TAXATION - OWN PURPOSES

Northumberland Co

Municipality

2LT - OP

For the year ended December 31, 1998.

3100

3200

RTC/ RTC / RTQ Levy Levy Tax Taxable Tax Taxes Purpose RTQ Band Rate Levied Code Description Assessment 3 5 7 8 9 1 2 4 3300 Total supplementary taxes 4000 Subtotal levied by tax rate 2200 Local Improvements 2300 Sewer and water service charges 2400 Sewer and water connection charges 2500 Fire service charges 2600 Minimum tax (differential only) 2700 Municipal drainage charges 2800 Waste management collection charges 2900 Business improvement area 3400 Railway rights-of-way 3500 Utility transmission and utility corridors 3000 --3600 --

Subtotal special charges on tax bill

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Northumberland Co

2LT - SB48

Distribution by Purpose

				Di	stribution by Purpos	se	
	Tax Band	Tax Rate	Total	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			-	-	-	-	-
Dr. II					1		
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-		-
Subtotal levied by tax rate			- 1	•	-		
Railway rights-of-way			_			_	_
Utility transmission / distribution corridor			-	-			
			_	_			
Subtotal special charges on tax bills			-	-	-	-	_
				<u> </u>			
Total school board purposes			-	-	-	-	-
• •		<u> </u>		<u> </u>	ļ		

Northumberland Co

Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

Part								JPPORTING MU	INICIPALITIES					RECT BILLINGS		
Maniformatic Martin Maniformatic Maniformat						levies for sp	ecial purposes (ple	ease specify					water serv	ice charges	sewer serv	ice charges
S S S S S S S S S S S S S S S S S S S				or general						in lieu of	supplementary		residences		residences	
Northumberland Co 1600 1 19265-144 223.476 102,185 20,003,778								17	22							
Englaton T 14008 2 1,116,777 . 32,794 . . 118,577 1,138,008 .				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
6igiton T 14008 3 1,107,072 .	Northumberland Co				-		-	-	-	-			-	-	-	-
Camable 1 4011 4 4 541.66	Brighton Tp	14006	2	1,106,777	-	32,764	-	-	-	-	18,547		-	-	-	-
Colome V 14012 5 101.04	Brighton T	14008	3	1,167,057	-	-	-	-	-	-	16,477	1,183,534	-	-	-	-
Haldmand Tp	Cramahe Tp	14011	4	841,646	-	-	-	-	-	-	5,832	847,478	-	-	-	-
Hamtton Tp 14019 7 2.441.852	Colborne V	14012	5	401,041	-	-	-	-	-	-	-	401,041	-	-	-	-
Caboug T	Haldimand Tp	14016	6	1,191,412	-	39,597	-	-	-	-	11,225	1,242,234	-	-	-	-
Hope To 14023 9 1,114,667 4,0422 . . 6,531 1,158,800 .	Hamilton Tp	14019	7	2,461,852	-	-	-	-	-	-	24,918	2,486,770	-	-	-	-
Port Hope T	Cobourg T	14021	8	5,086,357	-	-	-	-	-	-	-	5,086,357	-	-	-	-
Port Hope T	Норе Тр	14023	9	1,114,667	-	34,622	-	-	-	-	6,531	1,155,820	-	-	-	-
Percy Tp		14025	10	2,865,334	-	-	-	-	-	-	10,887	2,876,221	-	-	-	-
Hastings V 14032 13 215,667	Alnwick Tp	14026	11	432,377	-	9,327	-	-	-	-	1,859	443,563	-	-	-	-
Hastings V 14012 13 215,667	Percy Tp	14029	12	741,621	-	29,350	-	-	-	-	2,023	772,994	-	-	-	-
Campbellford/Seymour M 1403 14		14032	13	215,667	-	10,601	-	-	-	-	364	226,632	-		-	-
15	Campbellford/Seymour M		14	2,049,336	-		-	-	-	-	+		-		-	-
17			15			·						, ,				
18			16													
19			17													
20			18													
21			19													
22			20													
23			21													
24			22													
25			23													
26			24													
27			25													
28			26													
29 30 31 32 33 34			27													
30			28													
31			29													
31				+												
33 34				<u> </u>												
33 34																
34																
35																
			35													

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

Northumberland Co

Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	ecial purposes (pl	ease specify					water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	3	6												
	3	7												
	3	8												
	3	9												
	4	0												
	4	1												
	4	2												
	4	3												
	4	4												
	4	5												
	4	6								·				
	Total 4	7 39,350,288	-	456,898	-	-	-	-	200,848	40,008,034	-	-	-	

Municipality

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Northumberland Co

3

			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			<u> </u>	•		·
Fire		2	-	-	-	-
Police Conservation Authority		3	-	-	-	-
Conservation Authority Protective inspection and control		4 5	-	-	-	-
Emergency measures		6	-	2,195	68,484	<u> </u>
Elliergency measures	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	-	-	-	-
	Subtotal	14	- 44 225 240	-	- 420,409	- 11 020
Environmental services	Subtotal	15	14,235,310	-	629,698	11,939
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	-	-	-	-
- -	Subtotal	22		-	1,971,056	3,243,945
Health Services	Jubiotai			-	1,7/1,030	3,243,773
Public Health Services		24	121,999	-	2,918,498	726,644
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	•
Cemeteries		28	-	-	-	-
	Subtotal	29 30	121,999	-	2,918,498	726,644
Social and Family Services	Subtotal	30	121,777	-	Z,710,470	/ 20,047
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	-	-	•
	C. Liviani	35		-	- 244 474	2 542 204
	Subtotal	36	9,976,368	-	214,174	2,542,384
Social Housing		90	-	-	-	
		·				
Recreation and Cultural Services						
Parks and Recreation		37	- 100.004	- 2 740	-	-
Libraries Other Cultural		38 39	109,091	2,718	14,561	-
Other Cultural	Subtotal	40	109,091	2,718	14,561	-
Planning and Development	V-2-	<u>"</u>	107,5.1	-,	,	
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		-	-	<u> </u>
	Subtotal	46	2,775	-	-	3,659
Electricity	V-2-	48	-	-	-	
Gas		49	-		-	-
Telephone		50	-	-	-	-
1	Total	_	24,452,664	12,034		6,557,086

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

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	764,252	150,475	1,628,288	376,551	- -	496,957	2,422,609
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police Conservation Authority	3	-	-	-	-	-	-	-
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 Street Lighting	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		.,200,072	.55,015	.,5.5,700	.5,2.0,333	20,000	.20,333	.5,500,103
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	-	-	-			-	<u> </u>
	Subtotal 23	1,242,201	1,248,601	3,170,365	111,000	266,000	110,039	6,148,206
Health Services	Jun 10141 10	.,2.2,20.	1,210,001	3, 17 3, 333	,	255,555	1.10,037	5,1.0,200
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	-	-	-	-	-	-	<u> </u>
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	Jun 10141	3,767,330		2,102,501	1.13,7.13	2,550,700	,	3,733,033
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	4 204 440	295 757	1 245 040	- 24 949	12,603,465	218,247	20 404 024
	Subtotat 36	6,306,649	285,757	1,245,940	36,868	12,003,403	210,247	20,696,926
Social Housing	90	-	-	2,423,000	-	-	-	2,423,000
-				, -,				, -,
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-		-	-	- · · -
Libraries Other Cultural	38	212,097	-	120,127	9,558	1 200	5,000	346,782
Other Cultural	39 Subtotal 40	212,097	-	120,127	9,558	1,200 1,200	5,000	1,200 347,982
Planning and Development	Jastotat 40	212,077	-	120,127	7,330	1,200	3,000	J 4 1,702
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
	JUDIULAI 4/	104,202		88,301	-		28,994	221,497
Flectricity	40	_	-					
Electricity Gas	48 49	-	-		-	-	-	•
	H				+			

Municipality

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

Northumberland Co

		1
		\$
	Ī	
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 Other Ontario Housing Programs	9 10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	68,706
Sinking Fund Debentures Long Term Bank Loans	14	-
Long Term Reserve Fund Loans	15 16	-
	17	-
Subtotal *	18	68,706
Grants and Loan Forgiveness Ontario	20	101,430
Canada	21	101,430
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 Donations	27 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 Transfer of Proceeds From Long Term Liabilities to:	36	3,826,030
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals Subtotal	39	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	40 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:	44	-
- 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)	48	189,023
	L	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

Municipality

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Northumberland Co

6 10

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	4,110	4,110	-	382,580
Protection to Persons and Property						
Fire		2	-	-	-	-
Police Conservation Authority		3 4		-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures		6	-	-	-	-
	Subtotal	7	-	-	-	-
Transportation services Roadways			07.330	07.240	204.242	2 270 400
Winter Control		8 9	97,320	97,319	384,213	3,278,190
Transit		10	-	<u> </u>	<u> </u>	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
		14		-	-	-
Environmental services	Subtotal	15	97,320	97,319	384,213	3,278,190
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	-
Garbage Collection		19	-	-	-	-
Garbage Disposal Pollution Control		20 21		-	-	-
		21	-	-	-	-
	Subtotal		-	-	-	-
Health Services						
Public Health Services		24	-	-	-	91,330
Public Health Inspection and Control		25	-	-	-	-
Hospitals Ambulance Services		26 27	-	-	-	-
Cemeteries		28	-	-	-	_
		29	-	-	-	-
	Subtotal	30	-	-	-	91,330
Social and Family Services General Assistance		24				
Assistance to Aged Persons		31 32	-	-	-	68,706
Assistance to Aged Persons Assistance to Children		33	-	-	-	-
Day Nurseries		34	-	-	-	-
		35	-	-	-	-
	Subtotal	36	-	-	-	68,706
			-	-	-	-
Social Housing Recreation and Cultural Services		90	-	-	-	-
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		-	-	-	-
Electricity		48	-	-	-	-
Gas Telephone		49 50		-	-	-
гесерноне	Total		101,430	101,429	384,213	3,826,030

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Northumberland Co

7

		1
	r	\$
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	394,810
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
	14	-
	Subtotal 15	-
Environmental services		
Sanitary Sewer System	16	394,810
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	-
Control and Francis Company	Subtotal 30	-
Social and Family Services General Assistance	31	_
Assistance to Aged Persons	32	
Assistance to Children	33	321,768
Day Nurseries	34	321,700
	35	
-	Subtotal 36	
Social Housing	90	
Recreation and Cultural Services	,,,	
Parks and Recreation	37	-
Libraries	38	
Other Cultural	39	
other cultural	Subtotal 40	
Planning and Development	Subtotut 40	
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	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Northumberland Co

8

			1 \$
		ī	
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 : To other		2	7 400 507
. 10 buter	Subtotal	3	7,190,597 7,190,597
Plus: All debt assumed by the municipality from others	Subtotat	5	7,190,397
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)		Ì	
- general		12	-
- enterprises and other		13	-
	Subtotal	14	-
Assessed in the 4F and and a fellows	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 27	-
Other - Canadian dollar equivalent included in line 15 above - par value of this amount in		28	-
par vade or end amount in			
		ſ	\$
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		33	-
- 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	-
-	Total	44 45	-
	IULAI	40	-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

8 Northumberland Co 12

6. Ontario Clean Water Agency Provincial Projects							
3 ,					accumulated	total outstanding capital	debt
					surplus (deficit)	obligation	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					ŗ	principal	interest
						1 \$	2 \$
Recovered from the consolidated revenue fund - general tax rates					50	468,172	119,110
- special are rates and special charges					51	831,203	417,398
- benefiting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	-	-
- gas and telephone					57	-	-
					56	-	-
					58	-	-
					59	-	-
				Total	78	1,299,375	536,508
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					•	*	
		recoverabl		recovera		recovera	
	_	consolidated	revenue fund	reserve	e funds	unconsolida	ted entities
	- -	consolidated principal	revenue fund interest	reserve principal	e funds interest	unconsolida principal	interest
	- [consolidated principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
1999	60	consolidated principal	interest 2 \$	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
1999 2000	60 61	consolidated principal 1 \$ 1,003,883	revenue fund interest 2 \$ 457,491	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
2000	<u> </u>	consolidated principal 1 \$ 1,003,883 805,393	2 \$ 457,491 393,080	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001	61	consolidated principal 1 \$ 1,003,883	revenue fund interest 2 \$ 457,491	reserve principal 3 \$ -	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$ -
2000 2001 2002	61 62	consolidated principal 1 \$ 1,003,883 805,393 842,989	2 \$ 457,491 393,080 337,824	reserve principal 3 \$ - -	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003	61 62 63	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206	2 \$ 457,491 393,080 337,824 280,515	reserve	e funds interest 4 \$	unconsolida principal 5 \$ - - -	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008	61 62 63 64	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114	2 \$ 457,491 393,080 337,824 280,515 225,040	reserve	e funds interest 4 \$	unconsolida principal 5 \$ - - - -	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000	2 \$ 457,491 393,080 337,824 280,515 225,040 411,055	reserve	e funds interest 4 \$	unconsolida principal 5 \$ - - - -	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012 -	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501 -	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement func 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated principal 1 \$ 1,003,883 805,393 842,989 798,206 801,114 2,644,000 295,012	revenue fund interest 2 \$ 457,491 393,080 337,824 280,515 225,040 411,055 19,501	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities

Municipality	
	Northumberland Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Balan begir of y	nning	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	1	2	3	4	5	8	9	10	12	11
LIDDED TIED	Ş	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		-	-	-	-	-	-	-	-	-
Special pupose levies Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
	7		-	-	-	-	-	-	-	-	-
	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	-	-	-	-	-	-	-	-	-
Special purpose levies											
Water	12	L	-	-	-	-	-	-	-	-	-
Transit	13	L	-	-	-	-	-	-	-	-	-
Sewer	14	<u> </u>	-	-	-	-	-	-	-	-	-
Library	15	_	-	-	-	-	-	-	-	-	-
	16	_	-	-	-	-	-	-	-	-	-
 Cubbadal lasted badan and a second laste	17		-	-	-	-	-	-	-	-	=
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	-	-	-	-	-	-	-	-	-

Municipality
Northumberland Co
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For the year ended December 31, 1998.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)	Γ										
	62	-	-	-	-	-	-	-	-	-	-
	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	-	-	-	-	-	-	-	-	-
	65	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)											
	93	-	-	-	-	-	-	-	-	-	
	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	
	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	-	_	_	-	_	-	_	_	_

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Northumberland Co

10

Revenue Revenue Control	For the year ended Dece	mber 31, 1998.		
Revenues				\$
Contributions from revenue find 3 1,4,40,10 Cherelations from capatal fund 3 3 Development Charges Act 6 3 Interestant and subviviolate contributions 5 150,20 Recreational land (the Planning Act) 6 750,20 Investment humes - From own funds 7 6 750,20 other 10		g of the year	1	7,628,120
Contributions from capital fived between the first from some times and contributions and subdivider contributions are subdivided from the first from some times and contributions are subdivided from some times and contributions are subdivided from some times are subdivided from some from som		evenue fund	2	14 840 187
Development Changes Act	Contributions from ca	apital fund		-
Recreational land (the Planning Act) 5 1332.29 breetiment incrine - From own funds 5 1332.29 - Other 19 - 325.75 - Other 10 - 3.57 Other 7 total revenue 12 1.521,44 Other forms term flabilities - principal and interest 15 1.439,70 Charge for lang term flabilities - principal and interest 15 1.439,70 Charge for lang term flabilities - principal and interest 15 1.439,70 Charge for lang term flabilities - principal and interest 15 1.439,70 Charge for lang term flabilities - principal and interest 15 1.439,70 - Balance at the end of the year for: 2 2 3.501,30 - Recreee 2 3 1.521,44 - Recreee 2 3 1.521,44			67	-
1992 1992	Lot levies and subdivi	ider contributions	60	-
- other - othe	Recreational land (th	e Planning Act)	61	-
Part	Investment income -	from own funds	5	139,296
### Contingency 10 10 10 10 10 10 10 1		- other	6	736,570
### Tankser** Ta			9	-
Total revenue Total revenu				-
Total revenue 19 19 19 19 19 19 19 1				-
		Total revenue		
Transferred to cereume fund Cheages for long term liabilities - principal and interest Transferred to revenue fund Cheages for long term liabilities - principal and interest Transferred to cereume fund Transferred to revenue fund Transferred transferred transferred to revenue fund Transferred		Total revenue	13	15,716,048
Transferred to revenue fund 15 1,459,75 Chages for long term liabilities - principal and interest 16 2 3	Expenditures			
Charges for long term liabilities - principal and interest 1 6 3 2 20 2 3 2 1 2 3 261 2 3 261 2 3 261 2 3 261 20 3 261 2 3 261 20 3 261 20 3 261 262 3 261 262 3 261 20 3 261 20 3 261 20 3 261 20 362 3 20 20,82,96 48 3 20 20,82,96 48 3 20 20,82,96 48 3 20 20,82,96 48 5 20 <t< td=""><td></td><td></td><td></td><td>1,821,446</td></t<>				1,821,446
63 .				1,439,757
20 21 22 23 24 25	Charges for long term	n liabilities - principal and interest		
Total expenditure Final expenditure Fina				
Sealance at the end of the year for: Reserve Season 1				-
Balance at the end of the year for: Reserves 23		Total expanditure		2 244 202
Reserves Funds 23 1.622.18 Reserve Funds 24 1.659.77 Analysed as follows: 25 20,082.96 Reserves and discretionary reserve funds: 26 475,22 Working funds 26 475,22 Contingencies 27 55,70 Ontario Clean Water Agency funds for renewals, etc - sewer 28 - - water 29 - Replacement of equipment 30 14,68 Sisk leave 31 225,44 Insurance 32 30,11 Worker's compensation 33 - Capital expenditure - general administration 34 5,59,00 - sanitary and storm sewers 35 18,268,91 - sanitary and storm sewers 35 18,268,91 - sanitary and storm sewers 36 - - parks and recreation 46 - - total cutural 40 - - total cutural 40 - - total cutural 40 - <		rotal experiulture	22	3,261,203
Reserves Funds 23 1.622.18 Reserve Funds 24 1.659.77 Analysed as follows: 25 20,082.96 Reserves and discretionary reserve funds: 26 475,22 Working funds 26 475,22 Contingencies 27 55,70 Ontario Clean Water Agency funds for renewals, etc - sewer 28 - - water 29 - Replacement of equipment 30 14,68 Sisk leave 31 225,44 Insurance 32 30,11 Worker's compensation 33 - Capital expenditure - general administration 34 5,59,00 - sanitary and storm sewers 35 18,268,91 - sanitary and storm sewers 35 18,268,91 - sanitary and storm sewers 36 - - parks and recreation 46 - - total cutural 40 - - total cutural 40 - - total cutural 40 - <	Balance at the end of th	ne year for:		
Total 25 70,082,06			23	1,623,188
Analysed as follows: Reserves and discretionary reserve funds: Contingencies Contingencies Contingencies Contingencies Contario Clean Water Agency funds for renewals, etc - sewer - water Replacement of equipment Sick leave Insurance 30 414,68 Sick leave 31 28,41 Worker's compensation Capital expenditure - general administration - roads - sanitary and storm sewers - parks and recreation - tibrary - other cultural - water - transit - housing - industrial development - tother and unspecified Waterworks current purposes Library current purposes - Transit current purposes - Under and unspecified - Outpart of the purposes - Contingencies Contingencies - Contingenci	Reserve Funds		24	18,459,777
Reserver and discretionary reserve funds: 26 475,32 Contingencies 27 55,70 Ontario Clean Water Agency funds for renewals, etc - sewer 28 - sewer - water 29 - sewer 29 - sewer - water 29 - sewer 30 14,68 Sick leave 31 258,41 181,225,41 <		Total	25	20,082,965
Working funds 26 475,32 Contingencies 27 55,70 Ontario Clean Water Agency funds for renewals, etc 28 — - swater 29 — Replacement of equipment 30 14,68 Sick leave 31 258,41 Insurance 32 30,11 Workers' compensation 34 65,90 Capital expenditure - general administration 34 65,90 For a sanitary and storm sewers 36 35 - sanitary and storm sewers 36 - - parks and recreation 64 — - library 65 — - ther cultural 66 — - water 38 — - transit 39 — - housing 40 — - industrial development 41 — - transit 9 — Waterworks current purposes 50 — - Chibrary current purposes 51 12,51 <t< td=""><td>Analysed as follows:</td><td></td><td></td><td></td></t<>	Analysed as follows:			
Contingencies 27 35,70 Ontario Clean Water Agency funds for renewals, etc 28 - sewer 29 Replacement of equipment 30 114,68 Sick leave 31 258,41 Insurance 32 30,11 Worker's compensation 34 65,90 Capital expenditure - general administration 34 65,90 - roads 33 18,268,91 - santhary and storm sewers 36 - - parks and recreation 64 - - tibrary 65 - - other cultural 66 - - water 38 - - transit 39 - - transit 39 - - housing 40 - - industrial development 41 - - housing 40 - - industrial development 41 - - industrial development 41 - - industrial deve		ary reserve funds:		
Ontario Clean Water Agency funds for renewals, etc - sewer - water - water Replacement of equipment - sick leave - sick leave - sement of equipment - sick leave - sick leave - sick leave - sement of equipment - sick leave - sick leave - sick leave - sanitary and sorm sewers - coads - coads - coads - coads - sanitary and storm sewers - parks and recreation - library - other cultural - sick leave - vater - transit - housing - industrial development - industrial development - other and unspecified - water - stransit - housing - industrial development - intustrial development - other and unspecified - water unspecified - sick remains and sick remai				
- sewer - water - wate	Contingencies		27	55,700
- sewer - water - wate	Ontario Clean Water	Agency funds for renewals, etc		
Replacement of equipment 30 14,686 Sick leave 31 258,41 Insurance 32 30,11 Workers' compensation 33 - Capital expenditure - general administration 34 65,90 - roads 35 18,268,91 - sanitary and storm sewers 36 - - parks and recreation 64 - - library 65 - - other cultural 66 - - water 38 - - transit 39 - - housing 40 - - industrial development 41 - - housing 40 - - other and unspecified 42 166,71 Waterworks current purposes 59 - Library current purposes 50 - Library current purposes 51 12,51 52 95,16 52 95,16 52 95,16 50 - <td></td> <td>rightly fullus for refierrus, etc</td> <td>28</td> <td>-</td>		rightly fullus for refierrus, etc	28	-
Sick leave 31 258,41 Insurance 32 30,11 Workers' compensation 33 3 Capital expenditure - general administration 34 65,90 - roads 35 18,268,91 - sanitary and storm sewers 36 - - parks and recreation 64 - - library 65 - - other cultural 66 - - water 38 - - housing 40 - - industrial development 41 - - housing 42 166,71 Waterworks current purposes 49 - Transit current purposes 50 -	- water		29	-
Insurance 32 30,111 Workers' compensation 33 3 Capital expenditure - general administration 34 65,500 - roads 35 18,268,91 - sanitary and storm sewers 36	Replacement of equip	oment	30	14,686
Workers' compensation 33 Capital expenditure - general administration 34 65,900 - roads 35 18,268,91 - sanitary and storm sewers 36 - parks and recreation 64 - tibrary 65 - other cultural 66 - water 38 - housing 40 - industrial development 41 - other and unspecified 42 166,71 Waterworks current purposes 49 Library current purposes 50 Library current purposes 51 12,51 52 95,16 53 46,34 53 46,34 53 46,34 53 46,34 53 46,34 54 53 46,34 54 5	Sick leave		31	258,416
Capital expenditure - general administration 34 65,90 - roads 35 18,268,91 - 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 42 166,71 Waterworks current purposes 50 - Transit current purposes 50 - Library current purposes 50 - Library current purposes 51 12,51	Insurance		32	30,119
- roads	Workers' compensation	on	33	-
- sanitary and storm sewers 36 - 5 </td <td>Capital expenditure -</td> <td>general administration</td> <td>34</td> <td>65,902</td>	Capital expenditure -	general administration	34	65,902
- parks and recreation - library - other cultural - water - water - transit - transit - housing - industrial development - other and unspecified Waterworks current purposes - Transit current purposes - Library current purposes - Library current purposes - Cobligatory reserve funds: - Development Charges Act - Lot levies and subdivider contributions - Recreational land (the Planning Act) - Parking revenues - Debenture repayment - Exchange rate stabilization - S		- roads	35	18,268,919
- library 65		- sanitary and storm sewers	36	-
- other cultural - water - water - water - transit - housing - housing - industrial development - other and unspecified Waterworks current purposes - other and unspecified - oth		- parks and recreation	64	-
- water 38				-
- transit 39 - - housing 40 - - industrial development 41 - - other and unspecified 42 166,71 Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 12,51 52 95,16 53 46,34 54 - Obligatory reserve funds: 54 - 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 - 55 111,00 56 303,16 57 178,99		- other cultural		-
- housing 40 - Industrial development 41 - Industrial development 41 - Industrial development 42 166,71 166,71 166,71 166,71 Industrial development 49 - Industrial development 49 - Industrial development 49 - Industrial development - Industrial development 50 - Industrial development - Industrial development - Industrial development 52 95,16 - Industrial development -		- water	38	-
- industrial development 41				
- other and unspecified 42 166,71 Waterworks current purposes 49		-		
Waterworks current purposes 49 - Transit current purposes 50 - Library current purposes 51 12,51 52 95,16 53 46,34 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 - 55 111,00 56 303,16 57 178,99				
Transit current purposes 50 - Library current purposes 51 12,51 52 95,16 53 46,34 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 - 55 111,00 56 303,16 57 178,99				166,714
Library current purposes 51 12,51 52 95,16 53 46,34 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 55 111,00 56 303,16 57 178,99	•			
1		ses		
Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization 55 111,00 56 303,16 77 178,99				
Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization	 			
Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization 55 111,00 56 303,16 178,99		s:	э4	-
Recreational land (the Planning Act) 46 - Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 111,00 56 303,16 57 178,99			68	-
Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 111,00 56 303,16 57 178,99	Lot levies and subdiv	ider contributions	44	-
Parking revenues 45 - Debenture repayment 47 - Exchange rate stabilization 48 - 55 111,00 56 303,16 57 178,99	Recreational land (th	e Planning Act)	46	-
Debenture repayment 47 Exchange rate stabilization 48 55 111,00 56 303,16 57 178,99			45	-
Exchange rate stabilization 48		t	47	-
56 303,16 57 178,99	Exchange rate stabili	zation	48	
57 178,99			55	111,000
			56	303,169
Total 58 20.092.04			57	178,991
10tat 30 20,002,70		Total	58	20,082,965

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

lunicipality	
	Northumberland Co

For the year ended December 31, 1998.

			1	2
			\$	\$ portion of cash not
ASSETS				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
apital outlay to be recovered in future years		19	7,190,597	for tax sale / tax
eferred taxes receivable		60	-	registration
ther long term assets		20	-	<u> </u>
-	Total	21	33,544,276	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Northumberland Co

For the year ended December 31, 1998.

LIABILITIES	Г		portion of loans not
LIABILITIES			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	31		
		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	
	10141 39	JJ,J 44 ,2/0	

Municipality

Northumberland Co

STATISTICAL DATA

For the year ended December 31, 1998.

_							
							1
1.	. Number of continuous full time employees as at December 31						
	Administration						
	Administration					1	1
	Non-line Department Support Staff					2	12
	Fire					3	-
	Police					4	-
	Transit					5	-
	Public Works					-	20
	rubiic works					6	28
	Health Services					7	82
	Homes for the Aged					8	82
						0	
	Other Social Services					9	29
	Parks and Recreation					10	-
	Libraries					11	4
	Planning					12	
							220
					Total	13	238
						continuous full	
						time employees	
						December 31	other
						1	2
١,	Total assess districts describe the same on					\$	\$
1	. Total expenditures during the year on:					-	,
	Wages and salaries				14	8,773,611	3,347,622
	Employee benefits				15	1,606,147	352,570
	Employee benefits					1,000,147	332,370
r							1
							\$
L							,
3.	. Reductions of tax roll during the year (lower tier municipalities only)						
1	Cash collections: Current year's tax					16	-
1	Previous years' tax					17	
							•
	Penalties and interest					18	-
1					Subtotal	19	
	Dr II I						
	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 tay sale and tay registration accounts					24	
	Transfers to tax sale and tax registration accounts					26	-
	The Municipal Elderly Residents' Assistance Act - reductions					27	-
	- refunds					28	
						20	
	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	-
						2	
Ь,	ebates to eligible charities under section 442.1 of the Municipal Act					%	
K							
	- recoverable from general municipal accounts				95	-	-
	- recoverable from upper tier				96	-	-
	- recoverable from school boards				97		
					71		
R	ebates under section 442.2 of the Municipal Act						
	- commercial properties					98	-
	- industrial properties					99	
	- industrial properties						
						80	-
1				Total reductions		29	-
Δι	mounts added to the tax roll for collection purposes only					30	_
1							
B	usiness taxes written off under subsection 441(1) of the Municipal Act					81	-
H							,
1							1
4.	. Tax due dates for 1998 (lower tier municipalities only)						
1	Interim billings: Number of installments					31	-
1	Due date of first installment (YYYYMMDD)					32	-
1							
1	Due date of last installment (YYYYMMDD)					33	-
1	Final billings: Number of installments					34	-
1							
1	Due date of first installment (YYYYMMDD)					35	
1	Due date of last installment (YYYYMMDD)					36	-
1							\$
1	Supplementary taxes levied with 1999 due date					37	
1	supplementary taxes terred with 1777 due date					37	
F							
5.	. Projected capital expenditures and long term						
1	financing requirements as at December 31						
1						orm fire-state :	monte
1						erm financing require	
					approved by	submitted but not	forecast not yet
1				gross	the O.M.B.	yet approved by	submitted to the
				expenditures	or Concil	O.M.B. or Council	O.M.B or Council
				1	2	3	4
Es	stimated to take place			\$	\$	\$	\$
	in 1999		58	-	-	-	-
1							
1	in 2000		59	-	-	-	-
1	in 2001		60	-	-	-	-
1	in 2002		61	-	_	_	-
1							
1	in 2003		62	-	-	-	-
1		Total	63	-	-	-	-
1			-		1	1	

Municipality

Northumberland Co

СТ	A -	T16	`T	-	AI	 ^ A	T 4

For the year ended December 31, 1998.

					balance of fund	loans outstanding
				[1	2
Cottaile Harris Branco I Blanck and Good at consensed				22	\$	\$
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	1998 billings residential	all other	computer use
			units	units	properties	only
Water			1	2 \$	3 \$	4
Water In this municipality		39	_	· ·	-	
In other municipalities (specify municipality)	•	-	-	-	-	
	4	40	-	-	-	-
	4	41	-	-	-	-
	4	42	-	-	-	-
	4	43	-	-	-	-
	•	64	-	-	-	-
			number of	1998 billings	- 11 - 44	
			residential units	residential units	all other properties	computer use only
Sewer			1	2	3	4
In this municipality	4	44	-	\$ -		
In other municipalities (specify municipality)						
	4	45	-	-	-	-
	4	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		
and sever services but which are not on direct biding					-	-
8. Selected investments of own sinking funds as at December 31						
•				other		
			own municipality	municipalities, school boards	Province	Federal
			1	2	3	4
			\$	\$	\$	\$
Own sinking funds	8	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						
					Abdo accordado aldo da	
				contribution	this municipality's share of	for
			total board expenditure	from this municipality	total municipal contributions	computer use only
		г	1	2	3	4
			\$	\$	%	
name of joint boards						
		53	-	-	-	-
		54 55	-	-	-	-
		56	-	-	-	
		57	-	-	-	-
		L_		I		
11 Applications to the Optario Hunicipal Poard or to Carrell						
11. Applications to the Ontario Municipal Board or to Council			tile drainage,			
			shoreline assist- ance, downtown			
			revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
			1	2	4	3
		L	\$	\$	\$	\$
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 No long term financing necessary		69 70	-	-	68,706	68,706
Approved but not financed as at December 31, 1998		71	-	-	487,188	487,188
Applications submitted but not approved as at December 31, 1998		72	-	-	-	-
12. Forecast of total revenue fund expenditures						
	1999	- 1	2000	2001	2002	2003
	1 \$		2 \$	3 \$	4 \$	5 \$
	73 40,000,00	00	40,000,000	40,000,000	40,000,000	40,000,000
	:-,:-3,00		-,,	.,,	.,,	.,,
13. Municipal procurement this year						
					1	2 \$
Total construction contracts awarded				9.5		
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				85 86	-	
The state of the s				50	-	

ANALYSIS OF USER FEES

Municipality

Northumberland Co

1 2 3 4 5 \$ \$ \$ \$ \$ 1 0 0 0 2,483,843 0 2 0 684,043 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 8 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9 9	program / service	FIR Schedule 3 Line No.		unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
1				1				5
2					\$	\$	\$	
2								
3			1		0	0	2,483,843	0
4 42 42 1,468,288 Rates effect 5 28 42 681,192 Rates effect 6 25 500 634,945 0 7 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8 8			2				684,043	0
5 28 42 681,192 Rates effect 6 25 500 634,945 0 7 8 9 9 9 10 9 9 9 9 11 9 9 9 9 9 12 9 </td <td></td> <td></td> <td>3</td> <td></td> <td></td> <td></td> <td></td> <td></td>			3					
6 25 500 634,945 0 7			4					
7 8 9 10 11 12 13 14 15 16 17 18 19 20			5					
8 9 10 0 11 0 12 0 13 0 14 0 15 0 16 0 17 0 18 0 19 0 20 0			6		25	500	634,945	0
9			<u> </u>					
10			<u> </u>					
11			<u> </u>					
12			<u> </u>					
13			_					
14			<u> </u>					
15			_					
16			_					
17 18 19 20			_					
18 19 20			<u> </u>					
19 20			<u> </u>					
20			_					
			_					
1 Subtotal 21 1 5 957 311 1			_				5.050.5	
		Subtotal	21				5,952,311	
All other user fees 22 604,775	All other user fees	-						
Total 23 6,557,086		I otal	23				6,557,086	

Municipality

Northumberland Co

17

PROPERTY TAX REFORM TOOLS

1. Phase-in programs under section 372 of the Munic	ipal Act			multi-		office	shopping	parking lots/	
			residential 1	residential 2	commercial 3	buildings 4	centres 5	vacant land 6	industrial 7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No) Properties increasing:		2	-			T			
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 Properties decreasing:	(%)	7	-	-	-	-	-	-	-
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value - per cent value	(\$) (%)	10 11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	
		_	large industrial 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 5		
No. of years of the program	(#)	13		-	-	-	-		
Cross class funding (1=Yes; 0=No) Properties increasing:		14							
No. of properties affected within class	(#)	15	-	-	-	-	-		
Total adjustments for the year Minimum threshold amount:	(\$)	16	-	-	-	-	-		
Minimum threshold amount: - dollar value	(\$)	17	-	-	-	-	-		
- per cent value	(%)	18	-	-	-	-	-		
Phase-in rate Properties decreasing:	(%)	19	-	-	-	-	-		
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 Munic	cipal Act		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial	
No. of years of the program	(#)	2-	1	2	3	4	5	6	1
Total no.of properties in class	(#)	25 26	-	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	-	
Total adjustments for the year Minimum threshold amount:	(\$)	28	-	-	-	-	-	-	
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify: - minimum	(\$)	31	_	_	<u>-</u>	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
									•
3. 2.5% Capping programs under section 447.1 of the	e Municipa	al Act	multi- residential 1	commercial 2	office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 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 prog	ram unde	er sec	tion 447,35 of the <i>I</i> multi- residential 1	Municipal Act commercial 2	office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change Properties increasing:	(%)	39	-	-	-	-	-	-	-
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year Properties decreasing:	(\$)	42	-	-	-	-	-	-	-
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	_	_		-	-	<u>-</u>	
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-