

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41022

MUNICIPALITY OF: Kincardine T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Kincardine T

13

		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	3,570,796	331,696	1,400,288	1,838,812
Direct water billings on ratepayers -- own municipality	2	309,093	-		309,093
-- other municipalities	3	73,989	-		73,989
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,953,878	331,696	1,400,288	2,221,894
PAYMENTS IN LIEU OF TAXATION					
Canada	7	8,375	-	-	8,375
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	57,132	5,719	24,138	27,275
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,229	-	-	4,229
Other	15	-	-	-	-
Municipal enterprises	16	19,924	-	-	19,924
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	89,660	5,719	24,138	59,803
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	72,480	-	-	72,480
Per Household Police	20	120,800	-	-	120,800
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	435,269	-	-	435,269
General Support	24	172,831	-	-	172,831
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	801,380	-	-	801,380
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	188,082			188,082
Canada specific grants	30	3,948			3,948
Other municipalities - grants and fees	31	191,017			191,017
Fees and service charges	32	652,742			652,742
Subtotal	33	1,035,789			1,035,789
OTHER REVENUES					
Trailer revenue and licences	34	4,930			4,930
Licences and permits	35	44,194	-	-	44,194
Fines	37	12,494			12,494
Penalties and interest on taxes	38	39,543			39,543
Investment income - from own funds	39	35,374			35,374
- other	40	-			-
Sales of publications, equipment, etc	42	19,914			19,914
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	38,144			38,144
Contributions from non-consolidated entities	45	-			-
--	46	8,488			8,488
--	47	2,851			2,851
--	48	7,033			7,033
Sale of Land	49	-			-
Subtotal	50	212,965	-	-	212,965
TOTAL REVENUE	51	6,093,672	337,415	1,424,426	4,331,831

For the year ended December 31, 1988.

Kincardine T

2LT - OP

4

[illegible]

For the year ended December 31, 1988.

Kincardine T

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Municipality

Kincardine T

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	12,137,410	210,620	64,095	4.903000	5.768000	59,510	1,215	370	306	-	11	61,412
Separate consolidated													
Total all school board taxation	0						1,054,509	241,476	83,898	2,927	9,591	7,887	1,400,288

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Kincardine T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	4,976	-	-	13,036
Protection to Persons and Property					
Fire	2	-	-	28,122	1,111
Police	3	4,900	-	-	669
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	400	1,400	-	5,744
Emergency measures	6	-	-	3,000	8,144
Subtotal	7	5,300	1,400	31,122	15,668
Transportation services					
Roadways	8	152,000	-	60,427	2,808
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	20,207
Street Lighting	12	-	-	-	-
Air Transportation	13	12,500	-	10,550	12,281
--	14	-	-	-	-
Subtotal	15	164,500	-	70,977	35,296
Environmental services					
Sanitary Sewer System	16	-	-	30,473	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	8,176	15,799
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,745
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	38,649	17,544
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	16,977
--	29	-	-	-	-
Subtotal	30	-	-	-	16,977
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	11,026	2,548	42,500	402,729
Libraries	38	-	-	7,019	-
Other Cultural	39	-	-	-	1,491
Subtotal	40	11,026	2,548	49,519	404,220
Planning and Development					
Planning and Development	41	-	-	-	1,300
Commercial and Industrial	42	2,280	-	750	148,701
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,280	-	750	150,001
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	188,082	3,948	191,017	652,742

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Kincardine T

		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	261,375	-	153,637	-	-	532	415,544
Protection to Persons and Property								
Fire	2	77,965	-	29,556	64,376	-	42,956	214,853
Police	3	596,605	-	96,772	14,041	-	110	707,528
Conservation Authority	4	-	-	1,692	22,364	-	-	24,056
Protective inspection and control	5	48,819	-	29,008	-	-	98	77,925
Emergency measures	6	1,428	-	11,348	1,375	-	-	14,151
Subtotal	7	724,817	-	168,376	102,156	-	43,164	1,038,513
Transportation services								
Roadways	8	211,681	62,019	136,218	177,658	-	84	587,660
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	2,598	-	1,890	-	-	-	4,488
Street Lighting	12	-	-	66,246	3,705	-	-	69,951
Air Transportation	13	-	-	52,481	20,162	-	-	72,643
--	14	-	-	-	-	-	-	-
Subtotal	15	214,279	62,019	256,835	201,525	-	84	734,742
Environmental services								
Sanitary Sewer System	16	8,312	191,890	137,257	5,708	-	-	343,167
Storm Sewer System	17	-	-	869	-	-	-	869
Waterworks System	18	101,856	129,406	172,761	67,366	-	51,127	420,262
Garbage Collection	19	60,093	-	8,589	-	-	-	68,682
Garbage Disposal	20	34,860	-	21,040	16,051	-	-	71,951
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	205,121	321,296	340,516	89,125	-	51,127	904,931
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	31,031	-	5,898	-	-	247	37,176
--	29	-	-	-	-	-	-	-
Subtotal	30	31,031	-	5,898	-	-	247	37,176
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	432,997	30,851	360,481	56,589	4,200	6,884	892,002
Libraries	38	3,498	-	7,624	-	-	91	11,213
Other Cultural	39	-	-	4,266	-	5,800	-	10,066
Subtotal	40	436,495	30,851	372,371	56,589	10,000	6,975	913,281
Planning and Development								
Planning and Development	41	-	-	7,855	-	-	-	7,855
Commercial and Industrial	42	26,333	11,000	198,139	40,873	39,696	125	316,166
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,200	-	1,200
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	26,333	11,000	205,994	40,873	40,896	125	325,221
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,899,451	425,166	1,503,627	490,268	50,896	-	4,369,408

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	31,315	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	417,084	
Reserves and Reserve Funds	3	253,064	
Subtotal	4	670,148	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	1,800	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	1,800	
Grants and Loan Forgiveness			
Ontario	20	395,405	
Canada	21	118,065	
Other Municipalities	22	43,859	
Subtotal	23	557,329	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	33,185	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	58,748	
--	30	102,439	
--	31	16,940	
Subtotal	32	211,312	
Total Sources of Financing	33	1,440,589	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,373,849	
Subtotal	36	1,373,849	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	1,800	
Subtotal	40	1,800	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	56,462	
Total Applications	42	1,432,111	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	22,837	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	22,837	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	22,837	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Kincardine T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	16,800	92,538
Police	3	-	-	-	20,046
Conservation Authority	4	-	-	-	33,614
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	16,800	146,198
Transportation services					
Roadways	8	172,510	-	-	441,251
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,705
Air Transportation	13	179,291	118,065	22,059	341,679
--	14	-	-	-	-
Subtotal	15	351,801	118,065	22,059	786,635
Environmental services					
Sanitary Sewer System	16	-	-	-	22,360
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	28,306
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	6,051
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	56,717
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,588
--	29	-	-	-	-
Subtotal	30	-	-	-	6,588
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	43,604	-	5,000	225,559
Libraries	38	-	-	-	6,604
Other Cultural	39	-	-	-	-
Subtotal	40	43,604	-	5,000	232,163
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	145,548
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	145,548
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	395,405	118,065	43,859	1,373,849

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Kincardine T

7
11

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	173,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	173,000
Environmental services		
Sanitary Sewer System	16	859,270
Storm Sewer System	17	-
Waterworks System	18	710,350
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	1,569,620
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	172,388
Libraries	38	-
Other Cultural	39	-
Subtotal	40	172,388
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	30,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	33,205
--	46	-
Subtotal	47	63,205
Electricity	48	299,000
Gas	49	-
Telephone	50	-
Total	51	2,277,213

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kincardine T

8
12

For the year ended December 31, 1988.

			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	798,628
: To Canada and agencies			2	59,379
: To other			3	1,601,480
	Subtotal		4	2,459,487
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	182,274
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	182,274
	Total		15	2,277,213
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,178,680
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	98,533
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	18,877
- 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	23,332
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	61,935
--			43	30,800
--			44	-
	Total		45	116,067

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

Kincardine T

6. Ministry of the Environment 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. 1988 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	55,386	37,483		
- general tax rates *	51	56,031	146,859		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	54,786	74,621		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	37,000	34,276		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	78	203,203	293,239		
--					
Total					
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1989	60	175,180	246,297	-	-
1990	61	191,709	228,196	-	-
1991	62	212,457	208,053	-	-
1992	63	209,529	179,836	-	-
1993	64	208,769	155,795	-	-
1994-1998	65	800,009	392,481	-	-
1999 onwards	79	121,316	63,372	-	-
interest to be earned on sinking funds *	69	59,244	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,978,213	1,474,030	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	-			
1990	73	-			
1991	74	-			
1992	75	-			
1993	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		331,667	4,804	336,471							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	122	331,667	4,804	336,471	326,237	5,458	-	5,720	-	337,415	1,066
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	122	331,667	4,804	336,471	326,237	5,458	-	5,720	-	337,415	1,066

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS													
	Elementary Public (specify												
	--	30	-	-	-	-	-	-	-	-	-	-	
	--	31	1,050	759,578	10,254	-	769,832	743,582	13,994	13,371	-	770,947	2,165
Elementary separate (specify)													
--	40	83	64,122	328	-	64,450	63,628	-	849	-	64,477	110	
--	41	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
--	50	471	515,136	9,507	-	524,643	508,462	9,212	9,097	-	526,771	1,657	
--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
--	70	506	62,121	317	-	62,438	61,412	-	820	-	62,232	300	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	1,168	1,400,957	20,406	-	1,421,363	1,377,084	23,206	24,137	-	1,424,427	4,232	

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Kincardine T

10
15

		1	
		\$	
Balance at the beginning of the year	1	2,480,623	
Revenues			
Contributions from revenue fund	2	73,184	
Contributions from capital fund	3	56,462	
Lot levies and subdivider contributions	60	28,575	
Recreational land (the Planning Act)	61	1,740	
Investment income - from own funds	5	182,928	
- other	6	-	
--	9	158,000	
--	10	3,100	
--	11	1,090	
--	12	9,940	
Total revenue	13	515,019	
Expenditures			
Transferred to capital fund	14	253,064	
Transferred to revenue fund	15	38,145	
Charges for long term liabilities - principal and interest	16	-	
--	63	39,618	
--	20	-	
--	21	-	
Total expenditure	22	330,827	
Balance at end of year for:			
Reserves	23	528,105	
Reserve Funds	24	2,136,710	
Total	25	2,664,815	
Analysed as follows:			
Working funds	26	156,059	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	70,885	
- water	29	-	
Replacement of equipment	30	1,375	
Sick leave	31	14,936	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	40,302	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	39,611	
- library	65	70,314	
- other cultural	66	-	
- water	38	274,308	
- transit	39	-	
- housing	40	-	
- industrial development	41	108,991	
- other and unspecified	42	1,277,939	
Lot levies and subdivider contributions	44	265,673	
Recreational land (the Planning Act)	46	11,969	
Parking revenues	45	82,859	
Debenture repayment	47	162,706	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	42,716	
--	53	8,462	
--	54	25,710	
--	55	10,000	
--	56	-	
--	57		
Total	58	2,664,815	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kincardine T

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,008,615	-
Accounts receivable			
Canada	2	2,219	
Ontario	3	172,093	
Region or county	4	-	
Other municipalities	5	7,680	
School Boards	6	25,009	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	169,263	business taxes
Taxes receivable			
Current year's levies	9	106,607	8,765
Previous year's levies	10	30,782	1,584
Prior year's levies	11	18,195	757
Penalties and interest	12	14,783	575
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	985,674	
Provincial	15	441,352	
Municipal	16	209,000	
Other	17	19,609	
Other current assets	18	189,469	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,277,214	
Other long term assets	20	-	-
Total	21	5,677,564	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Kincardine T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	150,000		150,000
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	22,432		
Ontario	27	208		
Region or county	28	8,270		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	496,594		
Other	32	7,079		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	345,388		
- special area rates and special charges	35	889,270		
- benefitting landowners	36	33,206		
- user rates (consolidated entities)	37	710,350		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	299,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,664,815		
Accumulated net revenue (deficit)				
General revenue	42	- 7,884		
Special charges and special areas (specify)				
--	43	57,715		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	8,484		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	6,681		
--	53	3,495		
--	54	-		
--	55	-		
Region or county	56	1,066		
School boards	57	4,232		
Unexpended capital financing / (unfinanced capital outlay)	58	- 22,837		
Total	59	5,677,564		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	8	
Non-line Department Support Staff	2	1	
Fire	3	1	
Police	4	11	
Transit	5	-	
Public Works	6	12	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	8	
Libraries	11	-	
Planning	12	1	
Total	13	42	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,327,961	302,423	
Wages and salaries					
Employee benefits	15	241,784		21,170	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	3,434,956
	Previous years' tax	17	178,548
	Penalties and interest	18	50,848
		19	3,664,352
	Subtotal	20	-
Discounts allowed		21	-
Tax adjustments under section 362 and 363 of the Municipal Act		22	-
	- amounts added to the roll (negative)	23	-
	- amounts written off	24	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25	-
	- recoverable from upper tier and school boards	26	-
	- recoverable from general municipal revenues	27	-
Transfers to tax sale and tax registration accounts		28	-
The Municipal Elderly Residents' Assistance Act - reductions		29	-
	- refunds	30	-
Other (specify)		31	-
	Total reductions	32	3,677,665
Amounts added to the tax roll for collection purposes only		33	712
Business taxes written off under subsection 495(1) of the Municipal Act		34	-

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:		31	2
Number of installments			
Due date of first installment (YYYYMMDD)	32	19880321	
Due date of last installment (YYYYMMDD)	33	19880615	
Final billings:		34	2
Number of installments			
Due date of first installment (YYYYMMDD)	35	19880915	
Due date of last installment (YYYYMMDD)	36	19881115	
			\$
Supplementary taxes levied with1990 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 1989	58	1,436,000	-	-	-
in 1990	59	1,508,000	-	-	-
in 1991	60	1,583,000	-	-	-
in 1992	61	1,662,000	-	-	-
in 1993	62	1,745,000	-	-	-
Total	63	7,934,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	101,933		40,481	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	2,431	227,234	81,859	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1988 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	150,000			
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, 1987					67	39,000	-	-	39,000
Approved in 1988					68	-	-	-	-
Financed in 1988					69	1,800	-	-	1,800
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1988					71	37,200	-	-	37,200
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					4,447,000	4,669,000	4,902,000	5,147,000	5,404,000