

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41022

MUNICIPALITY OF: Kincardine T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Kincardine T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,854,653	428,903	2,119,303	2,306,447
Direct water billings on ratepayers -- own municipality	2	351,142	-		351,142
-- other municipalities	3	75,138	-		75,138
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	5,280,933	428,903	2,119,303	2,732,727
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,187	-	-	9,187
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	71,877	6,753	33,402	31,722
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,931	-	-	4,931
Other	15	-	-	-	-
Municipal enterprises	16	25,056	-	-	25,056
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	111,051	6,753	33,402	70,896
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	75,900	-	-	75,900
Per Household Police	20	126,500	-	-	126,500
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	478,796	-	-	478,796
General Support	24	149,266	-	-	149,266
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	830,462	-	-	830,462
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	219,854			219,854
Canada specific grants	30	6,630			6,630
Other municipalities - grants and fees	31	242,810			242,810
Fees and service charges	32	707,031			707,031
Subtotal	33	1,176,325			1,176,325
OTHER REVENUES					
Trailer revenue and licences	34	30,458			30,458
Licences and permits	35	48,143	-	-	48,143
Fines	37	13,720			13,720
Penalties and interest on taxes	38	46,601			46,601
Investment income - from own funds	39	41,604			41,604
- other	40	2,791			2,791
Sales of publications, equipment, etc	42	48,701			48,701
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	30,486			30,486
Contributions from non-consolidated entities	45	-			-
--	46	10,401			10,401
--	47	3,915			3,915
--	48	10,159			10,159
Sale of Land	49	-			-
Subtotal	50	286,979	-	-	286,979
TOTAL REVENUE	51	7,685,750	435,656	2,152,705	5,097,389

For the year ended December 31, 1990.

Kincardine T

2LT - OP

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[illegible]

For the year ended December 31, 1990.

Kincardine T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Municipality

Kincardine T

2LT - OP

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	13,384,857	397,844	131,345	5.703000	6.709000	76,334	2,669	881	944	647	442	81,917
Separate consolidated													
Total all school board taxation	0						1,586,920	364,205	128,559	17,328	13,576	8,715	2,119,303

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Kincardine T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	82,057
Protection to Persons and Property					
Fire	2	-	-	39,665	620
Police	3	5,000	-	-	2,781
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	5,204	-	9,774
Emergency measures	6	-	-	2,000	6,626
Subtotal	7	5,000	5,204	41,665	19,801
Transportation services					
Roadways	8	168,600	-	71,375	3,200
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	22,906
Street Lighting	12	-	-	-	-
Air Transportation	13	20,000	-	19,224	4,657
--	14	-	-	-	-
Subtotal	15	188,600	-	90,599	30,763
Environmental services					
Sanitary Sewer System	16	-	-	42,952	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	11,106	252
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	31,012
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	54,058	31,264
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	19,096
--	29	-	-	-	-
Subtotal	30	-	-	-	19,096
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	11,205	1,426	48,000	489,111
Libraries	38	-	-	7,738	-
Other Cultural	39	459	-	-	954
Subtotal	40	11,664	1,426	55,738	490,065
Planning and Development					
Planning and Development	41	-	-	-	4,000
Commercial and Industrial	42	14,590	-	750	29,985
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	14,590	-	750	33,985
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	219,854	6,630	242,810	707,031

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	327,368	-	224,989	89,469	-	657	642,483
Protection to Persons and Property								
Fire	2	95,034	-	60,960	-	-	46,923	202,917
Police	3	701,637	-	122,688	37,065	-	127	861,517
Conservation Authority	4	-	-	1,180	29,410	-	-	30,590
Protective inspection and control	5	95,700	-	25,821	-	-	109	121,630
Emergency measures	6	1,950	-	13,894	-	-	-	15,844
Subtotal	7	894,321	-	224,543	66,475	-	47,159	1,232,498
Transportation services								
Roadways	8	291,855	50,584	192,007	176,525	-	122	711,093
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	2,847	-	914	18,653	-	-	22,414
Street Lighting	12	-	-	64,499	-	-	-	64,499
Air Transportation	13	-	-	89,250	- 4,106	-	-	85,144
--	14	-	-	-	-	-	-	-
Subtotal	15	294,702	50,584	346,670	191,072	-	122	883,150
Environmental services								
Sanitary Sewer System	16	46,652	186,331	189,528	13,827	-	430	436,768
Storm Sewer System	17	-	-	5,617	-	-	-	5,617
Waterworks System	18	134,504	128,559	201,990	25,000	-	58,246	431,807
Garbage Collection	19	67,066	-	12,312	-	-	-	79,378
Garbage Disposal	20	62,971	-	52,504	- 7,512	-	-	107,963
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	311,193	314,890	461,951	31,315	-	57,816	1,061,533
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	36,254	-	8,927	-	-	127	45,308
--	29	-	-	-	-	-	-	-
Subtotal	30	36,254	-	8,927	-	-	127	45,308
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	574,392	30,938	456,838	110,005	4,700	9,546	1,186,419
Libraries	38	7,511	-	14,394	-	-	96	22,001
Other Cultural	39	-	-	5,103	-	5,500	-	10,603
Subtotal	40	581,903	30,938	476,335	110,005	10,200	9,642	1,219,023
Planning and Development								
Planning and Development	41	-	-	17,048	-	-	-	17,048
Commercial and Industrial	42	41,465	11,000	105,093	20,221	19,896	109	197,784
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	1,200	-	1,200
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	41,465	11,000	122,141	20,221	21,096	109	216,032
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,487,206	407,412	1,865,556	508,557	31,296	-	5,300,027

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	11,161	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		450,665	
Reserves and Reserve Funds	3		1,025,565	
Subtotal	4		1,476,230	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		174,014	
Canada	21		-	
Other Municipalities	22		53,895	
Subtotal	23		227,909	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		3,610	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		31,100	
--	30		275,554	
--	31		-	
Subtotal	32		310,264	
Total Sources of Financing	33		2,014,403	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,830,197	
Subtotal	36		1,830,197	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		195,367	
Total Applications	42		2,025,564	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44		-	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kincardine T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	5,000	-	-	94,469
Protection to Persons and Property					
Fire	2	-	-	49,356	-
Police	3	-	-	-	71,460
Conservation Authority	4	-	-	-	29,410
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	49,356	100,870
Transportation services					
Roadways	8	147,300	-	-	387,662
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	191,076
Street Lighting	12	-	-	-	-
Air Transportation	13	208	-	4,539	641
--	14	-	-	-	-
Subtotal	15	147,508	-	4,539	579,379
Environmental services					
Sanitary Sewer System	16	-	-	-	8,326
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	140,956
Garbage Collection	19	-	-	-	94,278
Garbage Disposal	20	21,506	-	-	85,106
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,506	-	-	328,666
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,655
--	29	-	-	-	-
Subtotal	30	-	-	-	11,655
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	-	-	-	306,223
Libraries	38	-	-	-	11,073
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	317,296
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	397,862
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	397,862
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	174,014	-	53,895	1,830,197

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Kincardine T

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		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	102,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	102,000
Environmental services			
Sanitary Sewer System	16	714,605	
Storm Sewer System	17	-	
Waterworks System	18	585,734	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,300,339
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	139,647	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	139,647
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	10,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	27,262	
--	46	-	
	Subtotal	47	37,262
Electricity	48	213,000	
Gas	49	-	
Telephone	50	-	
	Total	51	1,792,248

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kincardine T

For the year ended December 31, 1990.

		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	672,909
: To Canada and agencies		2	48,079
: To other		3	1,293,480
Subtotal		4	2,014,468
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	222,220
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	222,220
Total		15	1,792,248
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,733,661
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	58,587
--		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	14,018
- water		31	928
			\$
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	32,312
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	32,312

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kincardine T

For the year ended December 31, 1990.

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. 1990 Debt Charges								
					principal	interest		
					1	2		
					\$	\$		
Recovered from the consolidated revenue fund				50	54,070	27,452		
- general tax rates *				51	71,150	126,181		
- special are rates and special charges				52	-	-		
- benefitting landowners				53	64,492	64,067		
- user rates (consolidated entities)				54	-	-		
Recovered from reserve funds				55	45,000	25,826		
Recovered from unconsolidated entities				56	-	-		
- hydro				57	-	-		
- gas and telephone				58	-	-		
--				59	-	-		
--				60	-	-		
--				61	-	-		
--				62	-	-		
Total				78	234,712	243,526		
8. Future principal and interest payments on EXISTING net debt								
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities		
		principal	interest	principal	interest	principal	interest	
		1	2	3	4	5	6	
		\$	\$	\$	\$	\$	\$	
1991	60	212,457	208,053	-	-	49,000	22,083	
1992	61	209,529	179,836	-	-	44,000	16,900	
1993	62	208,769	155,795	-	-	49,000	12,120	
1994	63	192,289	131,221	-	-	34,000	7,810	
1995	64	210,875	105,679	-	-	37,000	4,070	
1996-2000	65	469,949	206,660	-	-	-	-	
2001 onwards	79	47,942	12,293	-	-	-	-	
interest to be earned on sinking funds *	69	27,438	-	-	-	-	-	
Downtown revitalization program	70	-	-	-	-	-	-	
Total	71	1,579,248	999,537	-	-	213,000	62,983	
* Includes interest to earned on Ministry of the Environment debt retirement funds								
9. Future principal payments on EXPECTED NEW debt							1	
							\$	
1991	72						-	
1992	73						292,822	
1993	74						-	
1994	75						-	
1995	76						-	
Total							77	292,822
10. Other notes (attach supporting schedules as required								

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

For the year ended December 31, 1990.

		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		427,682	8,015	435,697							
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	172	427,682	8,015	435,697	422,563	6,340	-	6,753	-	435,656	131
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	172	427,682	8,015	435,697	422,563	6,340	-	6,753	-	435,656	131

1990 FINANCIAL INFORMATION RETURN

Municipality

Kincardine T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	928	1,117,433	20,249	-	1,137,682	1,104,854	16,214	17,847	-	1,138,915	2,161
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	21	116,147	2,923	-	119,070	117,783	309	1,688	-	119,780	731
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,759	797,241	14,415	-	811,656	785,814	12,180	12,693	-	810,687	790
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	165	81,361	2,033	-	83,394	81,917	232	1,174	-	83,323	94
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,873	2,112,182	39,620	-	2,151,802	2,090,368	28,935	33,402	-	2,152,705	3,776

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kincardine T

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15

		1	
		\$	
Balance at the beginning of the year	1	3,047,211	
Revenues			
Contributions from revenue fund	2	57,891	
Contributions from capital fund	3	195,367	
Lot levies and subdivider contributions	60	313,166	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	369,074	
- other	6	-	
--	9	29,160	
--	10	30,068	
--	11	1,476	
--	12	700	
	Total revenue	13	996,902
Expenditures			
Transferred to capital fund	14	1,025,564	
Transferred to revenue fund	15	30,486	
Charges for long term liabilities - principal and interest	16	-	
--	63	30,029	
--	20	-	
--	21	-	
	Total expenditure	22	1,086,079
Balance at the end of the year for:			
Reserves	23	212,749	
Reserve Funds	24	2,745,285	
	Total	25	2,958,034
Analysed as follows:			
Working funds	26	155,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	95,456	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	23,386	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	19,656	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	181,450	
- other cultural	66	-	
- water	38	270,389	
- transit	39	-	
- housing	40	-	
- industrial development	41	128,164	
- other and unspecified	42	1,499,497	
Lot levies and subdivider contributions	44	352,368	
Recreational land (the Planning Act)	46	6,532	
Parking revenues	45	7,402	
Debenture repayment	47	146,759	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	41,903	
Waste Site	53	1,246	
Police Commission	54	24,507	
Municipal Election	55	1,319	
Business Improvement Area	56	-	
--	57		
	Total	58	2,958,034

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kincardine T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	657,499	-
Accounts receivable			
Canada	2	16,472	
Ontario	3	186,902	
Region or county	4	-	
Other municipalities	5	42,345	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	241,440	business taxes
Taxes receivable			
Current year's levies	9	263,132	33,164
Previous year's levies	10	35,593	3,613
Prior year's levies	11	14,345	1,504
Penalties and interest	12	18,947	2,216
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	1,100,360	
Provincial	15	622,798	
Municipal	16	508,000	
Other	17	13,964	
Other current assets	18	224,473	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,792,248	
Other long term assets	20	-	-
Total	21	5,738,518	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Kincardine T

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LIABILITIES

Total

		portion of loans not from chartered banks
2	528,000	528,000
3	-	
4	-	
5	-	
6	34,650	
7	6,614	
8	136	
9	7,806	
0	-	
1	535,954	
2	8,693	
3	-	
4	241,647	
5	724,605	
6	27,262	
7	585,734	
8	-	
9	213,000	
0	-	
1	2,958,034	
2	- 104,853	
3	- 53,329	
4	-	
5	-	
6	-	
7	-	
8	5,279	
9	-	
0	-	
1	-	
2	12,647	
3	2,732	
4	-	
5	-	
6	131	
7	3,776	
8	-	
9	5,738,518	

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		9
Non-line Department Support Staff	2		1
Fire	3		1
Police	4		12
Transit	5		-
Public Works	6		18
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		8
Libraries	11		-
Planning	12		1
Total	13		50

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,659,328		445,537	
Employee benefits	15	303,037		31,188	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16			4,528,546	
Previous years' tax	17			134,695	
Penalties and interest	18			36,005	
Subtotal	19			4,699,246	
Discounts allowed	20			-	
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22			-	
- amounts written off	23			-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24			15,348	
- recoverable from general municipal revenues	25			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			-	
Total reductions	29			4,714,594	
Amounts added to the tax roll for collection purposes only	30			-	
Business taxes written off under subsection 495(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19900315
Due date of last installment (YYYYMMDD)	33		19900615
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19900915
Due date of last installment (YYYYMMDD)	36		19901115
			\$
Supplementary taxes levied with1994 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 1992	58	2,298,455	-	-	-
in 1993	59	5,482,331	-	-	-
in 1994	60	2,666,208	-	-	-
in 1995	61	2,879,504	-	-	-
in 1996	62	3,109,864	-	-	-
Total	63	16,436,362	-	-	-

					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		107,853		33,613					
7. Analysis of direct water and sewer billings as at December 31														
					number of residential units		1990 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Water					39		2,530		252,917		98,225			
In this municipality														
In other municipalities (specify municipality)														
--					40		-		-		-			
--					41		-		-		-			
--					42		-		-		-			
--					43		-		-		-			
--					64		-		-		-			
					number of residential units		1990 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Sewer					44		-		-		-			
In this municipality														
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		528,000			
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, 1989					67		37,200		-		37,200			
Approved in 1990					68		-		-		-			
Financed in 1990					69		-		-		-			
No long term financing necessary					70		-		-		-			
Approved but not financed as at December 31, 1990					71		37,200		-		37,200			
Applications submitted but not approved as at Decemeber 31, 1990					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1991		1992		1993		1994		1995	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					4,902,000		5,147,000		5,404,000		5,674,200		5,958,000	