

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42059

MUNICIPALITY OF: Owen Sound C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Owen Sound C

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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	22,324,823	-	10,386,368	11,938,455
Direct water billings on ratepayers -- own municipality	2	1,660,309	-		1,667,331
-- other municipalities	3	75,951	-		68,929
Sewer surcharge on direct water billings -- own municipality	4	722,055	-		722,055
-- other municipalities	5	-	-		-
Subtotal	6	24,783,138	-	10,386,368	14,396,770
PAYMENTS IN LIEU OF TAXATION					
Canada	7	137,105	-	-	137,105
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	68,100	-		68,100
Other	11	42,427	-		42,427
Ontario Enterprises					
Ontario Housing Corporation	12	483,880	-	227,266	256,614
Ontario Hydro	13	41,650	-	-	41,650
Liquor Control Board of Ontario	14	12,415	-	-	12,415
Other	15	-	-	-	-
Municipal enterprises	16	148,958	-	-	148,958
Other municipalities and enterprises	17	24,084	-	11,344	12,740
Subtotal	18	958,619	-	238,610	720,009
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	258,870	-	-	258,870
Per Household Police	20	421,550	-	-	421,550
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	845,309	-	-	845,309
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	786,450	-	-	786,450
Subtotal	28	2,312,179	-	-	2,312,179
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,136,537			2,136,537
Canada specific grants	30	28,054			28,054
Other municipalities - grants and fees	31	325,569			325,569
Fees and service charges	32	4,311,395			4,311,395
Subtotal	33	6,801,555			6,801,555
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	63,180	-	-	63,180
Fines	37	-			-
Penalties and interest on taxes	38	192,130			192,130
Investment income - from own funds	39	754,369			754,369
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	106,339			106,339
Contributions from non-consolidated entities	45	-			-
--	46	43,285			43,285
--	47	-			-
--	48	-			-
Sale of Land	49	183,208			183,208
Subtotal	50	1,342,511	-	-	1,342,511
TOTAL REVENUE	51	36,198,002	-	10,624,978	25,573,024

For the year ended December 31, 1990.

Owen Sound C

2LT - OP

[illegible]

For the year ended December 31, 1990.

Owen Sound C

2LT - OP
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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	6,452,271	1,685,436	640,515	22.023000	25.909000	142,099	43,668	16,595	2,791	3,692	2,070	210,915
Separate consolidated													
Total all school board taxation	0						4,655,958	3,895,791	1,634,346	86,123	47,730	66,420	10,386,368

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

Owen Sound C

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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	-	-	-	28,892
Protection to Persons and Property					
Fire	2	-	-	-	8,851
Police	3	16,087	5,780	102,291	109,745
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	14,878	-	215,992
Emergency measures	6	-	-	-	-
Subtotal	7	16,087	20,658	102,291	334,588
Transportation services					
Roadways	8	374,803	-	-	78,304
Winter Control	9	194,000	-	-	-
Transit	10	235,398	-	-	373,208
Parking	11	-	-	-	243,012
Street Lighting	12	-	-	-	-
Air Transportation	13	17,440	-	-	350
--	14	-	-	-	-
Subtotal	15	821,641	-	-	694,874
Environmental services					
Sanitary Sewer System	16	18,960	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	27,102
Garbage Collection	19	85,331	-	-	24,046
Garbage Disposal	20	-	-	68,485	364,967
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	104,291	-	68,485	416,115
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	125,044
--	29	-	-	-	-
Subtotal	30	-	-	-	125,044
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	995,328	-	42,831	1,815,598
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	995,328	-	42,831	1,815,598
Recreation and Cultural Services					
Parks and Recreation	37	6,300	439	22,868	774,345
Libraries	38	130,019	-	89,094	41,996
Other Cultural	39	60,076	6,957	-	50,423
Subtotal	40	196,395	7,396	111,962	866,764
Planning and Development					
Planning and Development	41	1,382	-	-	15,867
Commercial and Industrial	42	-	-	-	5,982
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	1,413	-	-	7,671
Subtotal	47	2,795	-	-	29,520
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,136,537	28,054	325,569	4,311,395

		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	936,614	-	538,131	577,344	37 -	29,477	2,022,649
Protection to Persons and Property								
Fire	2	1,656,669	-	75,522	161,707	-	100,000	1,993,898
Police	3	2,368,151	74,464	271,923	173,368	-	-	2,887,906
Conservation Authority	4	-	-	2,591	-	107,631	-	110,222
Protective inspection and control	5	234,148	-	58,512	38,085	1,000 -	8,732	323,013
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	4,258,968	74,464	408,548	373,160	108,631	91,268	5,315,039
Transportation services								
Roadways	8	1,013,634	38,780	431,075	1,556,467	47,250 -	95,259	2,991,947
Winter Control	9	157,862	-	302,581	-	-	-	460,443
Transit	10	603	-	769,044	48,592	-	61,050	879,289
Parking	11	59,356	-	67,086	60,194	-	56,376	243,012
Street Lighting	12	-	-	165,961	15,245	-	-	181,206
Air Transportation	13	-	-	36,023	65,513	-	-	101,536
--	14	-	-	-	-	-	-	-
Subtotal	15	1,231,455	38,780	1,771,770	1,746,011	47,250	22,167	4,857,433
Environmental services								
Sanitary Sewer System	16	65,740	362,570	826,510	65,389	-	-	1,320,209
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	631,724	360,772	531,148	465,187	- -	100,000	1,888,831
Garbage Collection	19	223,517	-	190,752	38,929	-	14,165	467,363
Garbage Disposal	20	114,236	10,188	270,289	291,963	-	-	686,676
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,035,217	733,530	1,818,699	861,468	- -	85,835	4,363,079
Health Services								
Public Health Services	24	-	-	-	-	126,996	-	126,996
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	540,925	-	-	-	-	540,925
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	163,093	-	39,597	15,341	-	-	218,031
--	29	-	-	-	-	-	-	-
Subtotal	30	163,093	540,925	39,597	15,341	126,996	-	885,952
Social and Family Services								
General Assistance	31	-	-	-	-	756,842	-	756,842
Assistance to Aged Persons	32	2,381,675	-	635,518	-	14,758	1,877	3,033,828
Assitance to Children	33	-	-	-	-	152,962	-	152,962
Day Nurseries	34	-	-	-	-	214,086	-	214,086
--	35	-	-	-	-	-	-	-
Subtotal	36	2,381,675	-	635,518	-	1,138,648	1,877	4,157,718
Recreation and Cultural Services								
Parks and Recreation	37	1,154,023	72,268	702,758	253,675	28,816	-	2,211,540
Libraries	38	488,797	-	230,362	4,000	-	-	723,159
Other Cultural	39	130,422	21,522	126,318	12,262	172,410	-	462,934
Subtotal	40	1,773,242	93,790	1,059,438	269,937	201,226	-	3,397,633
Planning and Development								
Planning and Development	41	167,231	-	40,268	9,490	-	-	216,989
Commercial and Industrial	42	83,654	-	96,586	235,314	96,000 -	2,500	509,054
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	49,081	16,500	128,436	65	-	2,500	196,582
Subtotal	47	299,966	16,500	265,290	244,869	96,000	-	922,625
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,080,230	1,497,989	6,536,991	4,088,130	1,718,788	-	25,922,128

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,689,006	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,851,436	
Reserves and Reserve Funds	3		1,432,472	
	Subtotal	4	4,283,908	
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		2,787,430	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	2,787,430	
Grants and Loan Forgiveness				
Ontario	20		2,336,563	
Canada	21		-	
Other Municipalities	22		35,156	
	Subtotal	23	2,371,719	
Other Financing				
Prepaid Special Charges	24		329,483	
Proceeds From Sale of Land and Other Capital Assets	25		182,645	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		33,741	
--	30		-	
--	31		-	
	Subtotal	32	545,869	
	Total Sources of Financing	33	9,988,926	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		9,803,845	
	Subtotal	36	9,803,845	
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		262,216	
	Total Applications	42	10,066,061	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		1,766,141	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	198,447	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		1,964,588	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,766,141	
* - 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

Owen Sound C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	61,784
Protection to Persons and Property					
Fire	2	3,717	-	-	165,862
Police	3	15,000	-	35,156	223,524
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	328,085
Emergency measures	6	-	-	-	-
Subtotal	7	18,717	-	35,156	717,471
Transportation services					
Roadways	8	426,483	-	-	2,960,010
Winter Control	9	-	-	-	-
Transit	10	4,000	-	-	7,592
Parking	11	-	-	-	36,586
Street Lighting	12	-	-	-	15,245
Air Transportation	13	1,581,596	-	-	2,036,219
--	14	-	-	-	-
Subtotal	15	2,012,079	-	-	5,055,652
Environmental services					
Sanitary Sewer System	16	-	-	-	154,479
Storm Sewer System	17	-	-	-	150
Waterworks System	18	59,156	-	-	681,471
Garbage Collection	19	1,296	-	-	108,280
Garbage Disposal	20	-	-	-	500,366
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	60,452	-	-	1,444,746
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	73,132
--	29	-	-	-	-
Subtotal	30	-	-	-	73,132
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	14,712
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	14,712
Recreation and Cultural Services					
Parks and Recreation	37	91,589	-	-	1,617,224
Libraries	38	-	-	-	4,000
Other Cultural	39	-	-	-	4,773
Subtotal	40	91,589	-	-	1,625,997
Planning and Development					
Planning and Development	41	-	-	-	4,490
Commercial and Industrial	42	153,726	-	-	805,861
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	153,726	-	-	810,351
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,336,563	-	35,156	9,803,845

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Owen Sound C

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	248,334	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	248,334	
Transportation services				
Roadways		8	1,716,724	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	1,716,724	
Environmental services				
Sanitary Sewer System		16	1,888,972	
Storm Sewer System		17	-	
Waterworks System		18	1,636,972	
Garbage Collection		19	-	
Garbage Disposal		20	52,429	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	3,578,373	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	2,074,975	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	2,074,975	
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	754,651	
Libraries		38	-	
Other Cultural		39	119,171	
	Subtotal	40	873,822	
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	15,000	
	Subtotal	47	15,000	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	8,507,228	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

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	171,633	
: To Canada and agencies	2	1,347,506	
: To other	3	6,988,089	
Subtotal	4	8,507,228	
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	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	8,507,228	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	8,492,228	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	15,000	
--	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	-	
- 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	919,000	
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	919,000	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

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	539,399	581,318		
- general tax rates *	51	15,000	1,500		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	146,729	214,043		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	57,000	7,553		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	758,128	804,414		
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
		\$	\$	\$	\$
1991	60	871,061	953,566	-	-
1992	61	968,348	857,392	-	-
1993	62	1,010,315	750,283	-	-
1994	63	1,124,885	634,726	-	-
1995	64	957,331	505,595	-	-
1996-2000	65	3,560,288	1,104,552	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	15,000	1,500	-	-
Total	71	8,507,228	4,807,614	-	-
* 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	136,000			
1993	74	150,000			
1994	75	165,000			
1995	76	182,000			
Total	77	633,000			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

Owen Sound C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Owen Sound C

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	- 450	5,460,625	98,414	-	5,559,039	5,322,601	112,697	122,637	-	5,557,935	- 1,554
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 4	329,149	13,412	-	342,561	330,734	1,569	10,320	-	342,623	66
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 394	4,426,549	79,895	-	4,506,444	4,300,245	106,130	99,072	-	4,505,447	- 1,391
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 5	210,304	8,553	-	218,857	210,915	1,477	6,581	-	218,973	111
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 845	10,426,627	200,274	-	10,626,901	10,164,495	221,873	238,610	-	10,624,978	- 2,768

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Owen Sound C

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		1	
		\$	
Balance at the beginning of the year	1	6,135,901	
Revenues			
Contributions from revenue fund	2	1,236,694	
Contributions from capital fund	3	262,216	
Lot levies and subdivider contributions	60	369,672	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	470,816	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,339,398	
Expenditures			
Transferred to capital fund	14	1,432,472	
Transferred to revenue fund	15	106,339	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,538,811	
Balance at the end of the year for:			
Reserves	23	2,287,585	
Reserve Funds	24	4,648,903	
	Total 25	6,936,488	
Analysed as follows:			
Working funds	26	185,000	
Contingencies	27	146,000	
Ministry of the Environment funds for renewals, etc			
- sewer	28	94,545	
- water	29	-	
Replacement of equipment	30	2,951,395	
Sick leave	31	698,152	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	98,992	
- roads	35	83,061	
- sanitary and storm sewers	36	449,083	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	2,788	
- water	38	53,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	214,084	
- other and unspecified	42	351,926	
Lot levies and subdivider contributions	44	1,015,921	
Recreational land (the Planning Act)	46	51,361	
Parking revenues	45	535,680	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	5,500	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	6,936,488	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,158,271	-
Accounts receivable			
Canada	2	21,129	
Ontario	3	1,706,684	
Region or county	4	33,684	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	285,599	receivable for
Other (including unorganized areas)	8	234,966	business taxes
Taxes receivable			
Current year's levies	9	692,428	34,196
Previous year's levies	10	161,783	10,630
Prior year's levies	11	77,244	798
Penalties and interest	12	106,269	4,447
Less allowance for uncollectables (negative)	13	- 24,821	- 24,821
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	429,553	portion of line 20
Capital outlay to be recovered in future years	19	8,507,228	for tax sale / tax
Other long term assets	20	-	registration
	21	16,390,017	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	98,001		
Other municipalities	29	40,761		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	2,455,186		
Other current liabilities	33	284,761		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	6,855,256		
- special area rates and special charges	35	15,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,636,972		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 1,380,508		
Reserves and reserve funds	41	6,936,488		
Accumulated net revenue (deficit)				
General revenue	42	853,311		
Special charges and special areas (specify)				
--	43	14,959		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	342,864		
Libraries	49	5,875		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 2,768		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,766,141		
Total	59	16,390,017		

Municipality

For the year ended December 31, 1990.

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1														
1. Number of continuous full time employees as at December 31														
Administration												1	3	
Non-line Department Support Staff												2	31	
Fire												3	31	
Police												4	49	
Transit												5	-	
Public Works												6	52	
Health Services												7	4	
Homes for the Aged												8	52	
Other Social Services												9	-	
Parks and Recreation												10	20	
Libraries												11	20	
Planning												12	6	
Total												13	268	
continuous full time employees December 31														
other														
1														
2														
14														
15														
2. Total expenditures during the year on:														
Wages and salaries												14	8,916,207	1,483,399
Employee benefits												15	1,556,168	120,083
1														
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax												16	21,415,945	
Previous years' tax												17	580,176	
Penalties and interest												18	171,337	
Subtotal												19	22,167,458	
Discounts allowed												20	-	
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	98,130	
- recoverable from upper tier and school boards												26	87,912	
- recoverable from general municipal revenues												27	-	
Transfers to tax sale and tax registration accounts												28	-	
The Municipal Elderly Residents' Assistance Act - reductions												29	39,184	
- refunds												30	2,355	
Other (specify)												31	20,021	
Total reductions												32	22,392,684	
Amounts added to the tax roll for collection purposes only												33	2,355	
Business taxes written off under subsection 495(1) of the Municipal Act												34	20,021	
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	19900215	
Due date of last installment (YYYYMMDD)												33	19900315	
Final billings: Number of installments												34	2	
Due date of first installment (YYYYMMDD)												35	19900614	
Due date of last installment (YYYYMMDD)												36	19900816	
												37	\$	
Supplementary taxes levied with 1994 due date												38	-	
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 Council														
submitted but not yet approved by O.M.B. or Council														
forecast not yet submitted to the O.M.B or Council														
Estimated to take place														
in 1992														
in 1993														
in 1994														
in 1995														
in 1996														
Total														

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		168,353		155,367			
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		6,079		965,874		701,457	
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		6,025		430,557		291,498	
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		-	
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		-		3,065,545		-	
Approved in 1990					68		-		4,349,263		-	
Financed in 1990					69		-		2,807,000		-	
No long term financing necessary					70		-		268,232		-	
Approved but not financed as at December 31, 1990					71		-		4,339,576		-	
Applications submitted but not approved as at Decemeber 31, 1990					72		-		-		-	
12. Forecast of total revenue fund expenditures												
					1991		1992		1993		1994	
					1		2		3		4	
					\$		\$		\$		\$	
73					28,500,000		31,350,000		34,500,000		37,950,000	
											1995	
											5	
											\$	
											41,745,000	