

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41022

MUNICIPALITY OF: Kincardine T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	5,560,657	514,878	2,423,426	2,622,353
Direct water billings on ratepayers -- own municipality	2	389,014	-		389,014
-- other municipalities	3	83,541	-		83,541
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,033,212	514,878	2,423,426	3,094,908
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,723	-	-	9,723
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	78,478	7,713	36,264	34,501
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,410	-	-	5,410
Other	15	-	-	-	-
Municipal enterprises	16	27,336	-	-	27,336
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	120,947	7,713	36,264	76,970
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	871,985	-	-	871,985
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	222,689			222,689
Canada specific grants	30	16,086			16,086
Other municipalities - grants and fees	31	250,570			250,570
Fees and service charges	32	850,653			850,653
Subtotal	33	1,339,998			1,339,998
OTHER REVENUES					
Trailer revenue and licences	34	37,147			37,147
Licences and permits	35	48,768	-	-	48,768
Fines	37	17,603			17,603
Penalties and interest on taxes	38	73,475			73,475
Investment income - from own funds	39	18,534			18,534
- other	40	-			-
Sales of publications, equipment, etc	42	59,685			59,685
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	42,098			42,098
Contributions from non-consolidated entities	45	-			-
--	46	9,849			9,849
--	47	3,081			3,081
--	48	6,919			6,919
Sale of Land	49	-			-
Subtotal	50	317,159	-	-	317,159
TOTAL REVENUE	51	8,683,301	522,591	2,459,690	5,701,020

For the year ended December 31, 1991.

Kincardine T

[illegible]

For the year ended December 31, 1991.

Kincardine T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Kincardine T

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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	13,984,154	707,359	273,375	6.169000	7.258000	86,268	5,134	1,984	588	484	145	94,603
Separate consolidated													
Total all school board taxation	0						1,800,062	425,433	148,161	28,079	10,417	11,274	2,423,426

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	1,000	-	-	28,255
Protection to Persons and Property					
Fire	2	-	-	45,908	4,071
Police	3	8,436	1,411	-	4,001
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	14,675	-	17,490
Emergency measures	6	-	-	2,000	4,417
Subtotal	7	8,436	16,086	47,908	29,979
Transportation services					
Roadways	8	175,344	-	77,469	4,051
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	12,479
Street Lighting	12	-	-	-	-
Air Transportation	13	25,000	-	15,697	38,091
--	14	-	-	-	-
Subtotal	15	200,344	-	93,166	54,621
Environmental services					
Sanitary Sewer System	16	-	-	34,178	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	10,451	270
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	47,545
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	44,629	47,815
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,826
--	29	-	-	-	-
Subtotal	30	-	-	-	17,826
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	11,771	-	53,554	549,600
Libraries	38	-	-	10,563	-
Other Cultural	39	-	-	-	1,075
Subtotal	40	11,771	-	64,117	550,675
Planning and Development					
Planning and Development	41	-	-	-	700
Commercial and Industrial	42	1,138	-	750	120,782
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,138	-	750	121,482
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	222,689	16,086	250,570	850,653

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	341,318	-	210,092	-	-	807	552,217
Protection to Persons and Property								
Fire	2	97,380	-	62,784	2,865	-	49,256	212,285
Police	3	791,329	-	106,772	22,100	-	225	920,426
Conservation Authority	4	-	-	1,526	20,538	-	-	22,064
Protective inspection and control	5	98,397	-	27,043	-	-	-	125,440
Emergency measures	6	2,836	-	8,150	10,736	-	128	21,850
Subtotal	7	989,942	-	206,275	56,239	-	49,609	1,302,065
Transportation services								
Roadways	8	313,972	49,866	175,930	238,260	-	118	778,146
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	4,235	-	3,040	-	-	-	7,275
Street Lighting	12	-	-	81,899	-	-	-	81,899
Air Transportation	13	-	-	110,475	63,969	-	-	174,444
--	14	-	-	-	-	-	-	-
Subtotal	15	318,207	49,866	371,344	302,229	-	118	1,041,764
Environmental services								
Sanitary Sewer System	16	79,884	187,064	152,100	17,902	-	493	437,443
Storm Sewer System	17	-	-	132	-	-	-	132
Waterworks System	18	140,326	128,934	200,709	50,000	-	64,158	455,811
Garbage Collection	19	67,953	-	12,018	-	-	-	79,971
Garbage Disposal	20	68,608	-	62,689	1,500	-	-	129,797
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	356,771	315,998	427,648	66,402	-	63,665	1,103,154
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	40,293	-	12,707	-	-	206	53,206
--	29	-	-	-	-	-	-	-
Subtotal	30	40,293	-	12,707	-	-	206	53,206
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	629,764	30,661	503,736	41,182	-	12,673	1,218,016
Libraries	38	7,997	-	9,060	-	-	127	17,184
Other Cultural	39	-	-	4,632	-	7,250	-	11,882
Subtotal	40	637,761	30,661	517,428	41,182	7,250	12,800	1,247,082
Planning and Development								
Planning and Development	41	-	-	11,246	-	-	-	11,246
Commercial and Industrial	42	43,069	10,750	194,906	3,486	19,996	125	272,332
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	3,200	-	3,200
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	43,069	10,750	206,152	3,486	23,196	125	286,778
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,727,361	407,275	1,951,646	469,538	30,446	-	5,586,266

For the year ended December 31, 1991.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	406,436	
Reserves and Reserve Funds	3	726,276	
Subtotal	4	1,132,712	
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	285,000	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	285,000	
Grants and Loan Forgiveness			
Ontario	20	879,887	
Canada	21	-	
Other Municipalities	22	67,312	
Subtotal	23	947,199	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	27,200	
--	30	270,278	
--	31	100,853	
Subtotal	32	398,331	
Total Sources of Financing	33	2,763,242	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,500,102	
Subtotal	36	2,500,102	
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	306,547	
Total Applications	42	2,806,649	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	43,407	
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	43,407	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	43,407	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	18,134	3,885
Police	3	-	-	-	23,686
Conservation Authority	4	71,325	-	-	111,863
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	17,287
Subtotal	7	71,325	-	18,134	156,721
Transportation services					
Roadways	8	233,084	-	-	540,050
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	107,147	-	49,178	214,294
--	14	-	-	-	-
Subtotal	15	340,231	-	49,178	754,344
Environmental services					
Sanitary Sewer System	16	155,345	-	-	329,392
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	137,385
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	69,969	-	-	251,538
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	225,314	-	-	718,315
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	90,875	-	-	209,246
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	90,875	-	-	209,246
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	152,142	-	-	661,476
Subtotal	47	152,142	-	-	661,476
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	879,887	-	67,312	2,500,102

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

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	62,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	62,000
Environmental services			
Sanitary Sewer System	16	629,119	
Storm Sewer System	17	-	
Waterworks System	18	514,841	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,143,960
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	121,102	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	121,102
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	23,929	
--	46	285,000	
	Subtotal	47	308,929
Electricity	48	164,000	
Gas	49	-	
Telephone	50	-	
	Total	51	1,799,991

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kincardine T

For the year ended December 31, 1991.

		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	536,661	
: To Canada and agencies	2	326,930	
: To other	3	1,111,480	
	4	1,975,071	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	175,080	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	175,080	Subtotal
	15	1,799,991	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,761,190	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	38,801	
--	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	16,760
- 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	34,507
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	-
	45	34,507
Total		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kincardine T

For the year ended December 31, 1991.

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. 1991 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	58,595	21,933		
- special are rates and special charges	51	80,725	117,088		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	70,893	58,041		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	49,000	20,967		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	259,213	218,029		
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
		\$	\$	\$	\$
1992	60	494,530	177,766	-	-
1993	61	208,770	153,766	-	-
1994	62	192,290	129,458	-	-
1995	63	210,875	105,227	-	-
1996	64	242,252	75,083	-	-
1997-2001	65	237,607	131,167	-	-
2002 onwards	79	38,030	7,790	-	-
interest to be earned on sinking funds *	69	11,637	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,635,991	780,257	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			150,000	
1994	74			150,000	
1995	75			150,000	
1996	76			150,000	
Total	77			600,000	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

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For the year ended December 31, 1991.

		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		510,903	10,588	521,491							
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	131	510,903	10,588	521,491	507,893	6,985	-	7,713	-	522,591	1,231
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	131	510,903	10,588	521,491	507,893	6,985	-	7,713	-	522,591	1,231

1991 FINANCIAL INFORMATION RETURN

Municipality

Kincardine T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	2,161	1,263,972	27,176	-	1,291,148	1,252,007	19,789	19,246	-	1,291,042	2,055
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	731	141,853	1,809	-	143,662	140,820	377	1,890	-	143,087	156
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	790	909,017	19,548	-	928,565	901,489	14,073	13,858	-	929,420	1,645
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	94	94,969	1,217	-	96,186	94,603	268	1,270	-	96,141	49
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,776	2,409,811	49,750	-	2,459,561	2,388,919	34,507	36,264	-	2,459,690	3,905

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kincardine T

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15

		1	
		\$	
Balance at the beginning of the year	1	2,958,034	
Revenues			
Contributions from revenue fund	2	63,102	
Contributions from capital fund	3	306,547	
Lot levies and subdivider contributions	60	205,260	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	256,761	
- other	6	-	
--	9	117,788	
--	10	31,500	
--	11	82,200	
--	12	97,847	
Total revenue	13	1,161,005	
Expenditures			
Transferred to capital fund	14	726,275	
Transferred to revenue fund	15	42,098	
Charges for long term liabilities - principal and interest	16	-	
--	63	89,127	
--	20	-	
--	21	-	
Total expenditure	22	857,500	
Balance at the end of the year for:			
Reserves	23	365,779	
Reserve Funds	24	2,895,760	
Total	25	3,261,539	
Analysed as follows:			
Working funds	26	155,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	40,911	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	24,136	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	38,055	
- roads	35	-	
- sanitary and storm sewers	36	63,031	
- parks and recreation	64	139,939	
- library	65	281,933	
- other cultural	66	-	
- water	38	286,405	
- transit	39	-	
- housing	40	-	
- industrial development	41	135,538	
- other and unspecified	42	1,050,077	
Lot levies and subdivider contributions	44	509,005	
Recreational land (the Planning Act)	46	7,522	
Parking revenues	45	14,147	
Debenture repayment	47	135,308	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	42,749	
Waste Site	53	13,754	
Police Commission	54	302,033	
Municipal Election	55	6,000	
Business Improvement Area	56	6,000	
--	57		
Total	58	3,261,539	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kincardine T

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	700,952	-
Accounts receivable			
Canada	2	46,951	
Ontario	3	580,642	
Region or county	4	2,016	
Other municipalities	5	1,500	
School Boards	6	3,968	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	285,212	business taxes
Taxes receivable			
Current year's levies	9	385,446	40,862
Previous year's levies	10	93,992	8,149
Prior year's levies	11	15,540	2,552
Penalties and interest	12	37,521	3,937
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	1,030,554	
Provincial	15	350,767	
Municipal	16	903,000	
Other	17	15,745	
Other current assets	18	210,146	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,799,991	
Other long term assets	20	-	-
Total	21	6,463,943	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kincardine T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	745,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	45,489		
Ontario	27	5,728		
Region or county	28	7,416		
Other municipalities	29	6,647		
School Boards	30	35,093		
Trade accounts payable	31	608,730		
Other	32	9,352		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	183,102		
- special area rates and special charges	35	629,120		
- benefitting landowners	36	23,928		
- user rates (consolidated entities)	37	799,841		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	164,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,261,539		
Accumulated net revenue (deficit)				
General revenue	42	51,822		
Special charges and special areas (specify)				
--	43	- 112,601		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	32,744		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	3,438		
--	53	1,825		
--	54	-		
--	55	-		
Region or county	56	1,231		
School boards	57	3,905		
Unexpended capital financing / (unfinanced capital outlay)	58	- 43,406		
Total	59	6,463,943		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		9
Non-line Department Support Staff	2		1
Fire	3		15
Police	4		-
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		52

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,817,878		461,217	
Employee benefits	15	331,765		32,285	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			5,120,046	
Previous years' tax	17			203,538	
Penalties and interest	18			44,685	
	19			5,368,269	
	20			-	
Discounts allowed					
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			32,713	
- 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			5,400,982	
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 1991 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19910315
Due date of last installment (YYYYMMDD)	33		19910615
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19910915
Due date of last installment (YYYYMMDD)	36		19911115
			\$
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	2,700,000	-	-	700,000
in 1993	59	6,000,000	-	-	-
in 1994	60	2,879,000	-	-	-
in 1995	61	3,200,000	-	-	-
in 1996	62	3,600,000	-	-	-
Total	63	18,379,000	-	-	700,000

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	111,031		21,963	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	39	2,625	285,834	103,180	
	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
			\$	\$	
	44	-	-	-	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
	66	-		-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83	-	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	745,000			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	37,200	-	-	37,200
	68	-	293,822	-	293,822
	69	-	293,822	-	293,822
	70	-	-	-	-
	71	37,200	-	-	37,200
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
73		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	5,432,000	5,554,000	5,824,200	6,108,000	6,513,400