

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41021

MUNICIPALITY OF: Kincardine Tp

*For the year ended December 31, 1991.*

## Kincardine Tp

1  
3

		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	2,459,218	277,813	1,491,739	689,666
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	2,459,218	277,813	1,491,739	689,666
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,687	-		2,687
The Municipal Act, section 157	10	5,250	1,575		3,675
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	5,746	666	3,607	1,473
Ontario Hydro	13	340	-	-	340
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	14,023	2,241	3,607	8,175
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	189,583	-	-	189,583
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	433,102			433,102
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	64,937			64,937
Fees and service charges	32	114,777			114,777
Subtotal	33	612,816			612,816
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	21,122	-	-	21,122
Fines	37	-			-
Penalties and interest on taxes	38	22,359			22,359
Investment income - from own funds	39	-			-
- other	40	8,102			8,102
Sales of publications, equipment, etc	42	7,699			7,699
Contributions from capital fund	43	54,386			54,386
Contributions from reserves and reserve funds	44	10,000			10,000
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	123,668	-	-	123,668
TOTAL REVENUE	51	3,399,308	280,054	1,495,346	1,623,908

*For the year ended December 31, 1991.*

## Kincardine Tp

[illegible]

*For the year ended December 31, 1991.*

## Kincardine Tp

4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Kincardine Tp

4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Kincardine Tp

2LT - OP  
4

		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	3,047,700	24,436	11,165	15.371000	18.084000	46,848	442	201	744	1	1	48,237
Separate consolidated													
Total all school board taxation	0						1,356,771	81,216	20,427	20,863	8,211	4,251	1,491,739

*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 Tp

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	285	-	-	-
Protection to Persons and Property					
Fire	2	-	-	35,315	1,961
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	35,315	1,961
Transportation services					
Roadways	8	383,226	-	1,987	25,209
Winter Control	9	40,318	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	231
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	423,544	-	1,987	25,440
Environmental services					
Sanitary Sewer System	16	-	-	-	3,495
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	27,635	2,028
Garbage Disposal	20	-	-	-	1,600
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	27,635	7,123
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	6,000	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	-
Planning and Development					
Planning and Development	41	854	-	-	532
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,419	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	79,721
--	46	-	-	-	-
Subtotal	47	3,273	-	-	80,253
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	433,102	-	64,937	114,777

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality

Kincardine Tp

48

		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	138,634	-	90,575	-	-	-	229,209
Protection to Persons and Property								
Fire	2	33,358	-	44,976	-	64,041	-	142,375
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	3,781	-	15,879	-	19,660
Protective inspection and control	5	11,626	-	5,275	-	-	-	16,901
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	44,984	-	54,032	-	79,920	-	178,936
Transportation services								
Roadways	8	187,989	-	355,187	117,616	-	65,528	595,264
Winter Control	9	-	-	-	-	-	65,528	65,528
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	5,795	-	-	-	5,795
Air Transportation	13	1,604	-	179	54,000	16,715	-	72,498
--	14	-	-	-	-	-	-	-
Subtotal	15	189,593	-	361,161	171,616	16,715	-	739,085
Environmental services								
Sanitary Sewer System	16	-	-	26,308	-	-	-	26,308
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	10,941	37,246	-	-	48,187
Garbage Collection	19	-	-	11,172	-	-	-	11,172
Garbage Disposal	20	76,659	-	14,183	50,589	-	-	141,431
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	76,659	-	62,604	87,835	-	-	227,098
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	660	-	12	-	-	-	672
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	660	-	12	-	-	-	672
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	3,939	-	3,245	-	52,102	-	59,286
Libraries	38	280	-	2,838	-	-	-	3,118
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	4,219	-	6,083	-	52,102	-	62,404
Planning and Development								
Planning and Development	41	905	-	47,165	-	-	-	48,070
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,835	-	7,219	-	-	-	10,054
Tile Drainage and Shoreline Assistance	45	-	79,721	-	-	-	-	79,721
--	46	-	-	-	-	-	-	-
Subtotal	47	3,740	79,721	54,384	-	-	-	137,845
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	458,489	79,721	628,851	259,451	148,737	-	1,575,249

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Kincardine Tp	59
For the year ended December 31, 1991.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	287,453
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	259,451
Reserves and Reserve Funds	3	-
Subtotal	4	259,451
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	3,600
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	3,600
Grants and Loan Forgiveness		
Ontario	20	330,899
Canada	21	-
Other Municipalities	22	-
Subtotal	23	330,899
Other Financing		
Prepaid Special Charges	24	111,613
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	111,613
Total Sources of Financing	33	705,563
Applications		
Own Expenditures		
Short Term Interest Costs	34	6,165
Other	35	516,760
Subtotal	36	522,925
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	3,600
Subtotal	40	3,600
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	54,386
Total Applications	42	580,911
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	162,801
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	162,801
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	162,801
* - 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 Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	322,833	-	-	307,374
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	54,000
--	14	-	-	-	-
Subtotal	15	322,833	-	-	361,374
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	38,352
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	38,352
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	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	50,589
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	8,066	-	-	72,610
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	8,066	-	-	123,199
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	330,899	-	-	522,925

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kincardine Tp

		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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
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	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	199,756	
--	46	-	
	Subtotal 47	199,756	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	199,756	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kincardine Tp

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	199,756
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	199,756
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	199,756
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	199,756
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			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	-
- 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	24,099
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	24,099

## Municipality

## Kincardine Tp

*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	-	-				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	58,687	21,034				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	58,687	21,034				
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 \$
1992	60	47,909	16,090	-	-	-	-
1993	61	37,106	12,113	-	-	-	-
1994	62	35,749	9,147	-	-	-	-
1995	63	26,612	6,291	-	-	-	-
1996	64	17,402	4,184	-	-	-	-
1997-2001	65	34,978	5,630	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	199,756	53,455	-	-	-	-
* Includes interest to be earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992					72	20,000	
1993					73	24,000	
1994					74	28,000	
1995					75	32,000	
1996					76	36,000	
Total					77	140,000	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine Tp

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		274,015	6,208	280,223							
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	-	222	274,015	6,208	280,223	274,369	-	-	2,241	-	3,835
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18		-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	3,444	-	-	-	3,444	3,444
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	222	274,015	6,208	280,223	274,369	3,444	-	2,241	-	391



1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine Tp

9LT  
13

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	-	1,538	778,420	18,299	-	796,719	786,710	10,578	1,040	-	798,328
	--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	-	1,217	73,215	1,107	-	74,322	71,923	157	1,089	-	73,169	64
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	-	1,150	560,378	13,174	-	573,552	566,379	7,618	730	-	574,727	25
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	701	49,012	746	-	49,758	48,237	137	748	-	49,122	65
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	770	1,461,025	33,326	-	1,494,351	1,473,249	18,490	3,607	-	1,495,346	225

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kincardine Tp

10  
15

		1 \$
Balance at the beginning of the year	1	172,067
Revenues		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	4,200
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	1,063
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	5,263
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	10,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	10,000
Balance at the end of the year for:		
Reserves	23	145,647
Reserve Funds	24	21,683
Total	25	167,330
Analysed as follows:		
Working funds	26	124,154
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	11,293
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	10,200
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	21,683
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	167,330

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kincardine Tp
---------------

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	- 26,256	-
Accounts receivable			
Canada	2	30,728	
Ontario	3	244,401	
Region or county	4	-	
Other municipalities	5	23,888	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	31,478	business taxes
Taxes receivable			
Current year's levies	9	148,546	1,495
Previous year's levies	10	19,529	-
Prior year's levies	11	4,431	-
Penalties and interest	12	9,754	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	199,756	for tax sale / tax
Other long term assets	20	-	registration
	21	686,255	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kincardine Tp
---------------

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	284,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	80,300		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	5,494		
Other municipalities	29	3,872		
School Boards	30	29,497		
Trade accounts payable	31	143,637		
Other	32	1,453		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	199,756		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	167,330		
Accumulated net revenue (deficit)				
General revenue	42	- 61,399		
Special charges and special areas (specify)				
--	43	- 5,795		
--	44	- 6,219		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	7,296		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 391		
School boards	57	225		
Unexpended capital financing / (unfinanced capital outlay)	58	- 162,801		
Total	59	686,255		

1991 FINANCIAL INFORMATION RETURN

Municipality

Kincardine Tp

STATISTICAL DATA

For the year ended December 31, 1991.

1											
1. Number of continuous full time employees as at December 31											
Administration13											
Non-line Department Support Staff2-											
Fire3-											
Police4-											
Transit5-											
Public Works65											
Health Services7-											
Homes for the Aged8-											
Other Social Services92											
Parks and Recreation10-											
Libraries11-											
Planning12-											
Total1310											

continuous full time employees December 31											
other											
12											
14365,42239,258											
1529,810-											

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax162,450,791											
Previous years' tax17110,829											
Penalties and interest1824,092											
Subtotal192,585,712											
Discounts allowed20-											
Tax adjustments under section 362 and 363 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 465, 495 and 496 of the Municipal Act											
- recoverable from upper tier and school boards244,693											
- recoverable from general municipal revenues251,579											
Transfers to tax sale and tax registration accounts26-											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80-											
Total reductions292,591,984											
Amounts added to the tax roll for collection purposes only30146,204											
Business taxes written off under subsection 495(1) of the Municipal Act81-											

1											
4. Tax due dates for 1991 (lower tier municipalities only)											
Interim billings: Number of installments312											
Due date of first installment (YYYYMMDD)3219910228											
Due date of last installment (YYYYMMDD)3319910531											
Final billings: Number of installments342											
Due date of first installment (YYYYMMDD)3519910831											
Due date of last installment (YYYYMMDD)3619911130											
\$											
Supplementary taxes levied with1994 due date37-											

5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1\$2\$3\$4\$											
Estimated to take place											
in 199258500,000--											
in 199359525,000--											
in 199460552,000--											
in 199561580,000--											
in 199662610,000--											
Total632,767,000--											

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	43,346	33,908		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	-	-		
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	-	-		
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
						water	sewer		
						1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-		
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
							1		
							\$		
Loans or advances due to reserve funds as at December 31							84	-	
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, 1991					67	197,300	-	197,300	
Approved in 1991					68	-	-	-	
Financed in 1991					69	3,600	-	3,600	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	193,700	-	193,700	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	1,602,000	1,682,000	1,854,500	1,947,200