

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42059

MUNICIPALITY OF: Owen Sound C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	25,019,558	-	11,764,510	13,255,048
Direct water billings on ratepayers -- own municipality	2	1,900,809	-		1,900,809
-- other municipalities	3	76,917	-		76,917
Sewer surcharge on direct water billings -- own municipality	4	818,874	-		818,874
-- other municipalities	5	-	-		-
Subtotal	6	27,816,158	-	11,764,510	16,051,648
PAYMENTS IN LIEU OF TAXATION					
Canada	7	138,863	-	-	138,863
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	69,225	-		69,225
Other	11	49,602	-		49,602
Ontario Enterprises					
Ontario Housing Corporation	12	521,626	-	248,410	273,216
Ontario Hydro	13	44,935	-	-	44,935
Liquor Control Board of Ontario	14	13,218	-	-	13,218
Other	15	-	-	-	-
Municipal enterprises	16	159,508	-	-	159,508
Other municipalities and enterprises	17	25,980	-	12,417	13,563
Subtotal	18	1,022,957	-	260,827	762,130
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	2,427,788	-	-	2,427,788
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,282,738			2,282,738
Canada specific grants	30	56,738			56,738
Other municipalities - grants and fees	31	312,814			312,814
Fees and service charges	32	4,745,166			4,745,166
Subtotal	33	7,397,456			7,397,456
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	71,136	-	-	71,136
Fines	37	-			-
Penalties and interest on taxes	38	269,284			269,284
Investment income - from own funds	39	439,553			439,553
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	159,233			159,233
Contributions from non-consolidated entities	45	43,632			43,632
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	291,805			291,805
Subtotal	50	1,274,643	-	-	1,274,643
TOTAL REVENUE	51	39,939,002	-	12,025,337	27,913,665

For the year ended December 31, 1991.

Owen Sound C

2LT - OP

[illegible]

For the year ended December 31, 1991.

Owen Sound C

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Owen Sound C

[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	6,885,792	2,300,153	944,290	24.678000	29.033000	169,928	66,780	27,416	1,062	641	590	266,417
Separate consolidated													
Total all school board taxation	0						5,363,217	4,340,577	1,813,893	71,031	89,497	86,295	11,764,510

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

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	2,625	-	-	26,662
Protection to Persons and Property					
Fire	2	-	-	460	13,953
Police	3	10,698	5,440	145,571	124,903
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	28,783	6,540	130,279
Emergency measures	6	-	-	-	-
Subtotal	7	10,698	34,223	152,571	269,135
Transportation services					
Roadways	8	480,363	-	-	77,538
Winter Control	9	177,669	-	-	-
Transit	10	260,084	-	-	378,272
Parking	11	-	-	-	216,489
Street Lighting	12	-	-	-	-
Air Transportation	13	28,000	-	-	2,926
--	14	-	-	-	-
Subtotal	15	946,116	-	-	675,225
Environmental services					
Sanitary Sewer System	16	11,556	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	4,671
Garbage Collection	19	87,422	-	-	14,870
Garbage Disposal	20	-	-	-	761,732
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	98,978	-	-	781,273
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	120,504
--	29	-	-	-	-
Subtotal	30	-	-	-	120,504
Social and Family Services					
General Assistance	31	-	-	-	7,000
Assistance to Aged Persons	32	1,081,954	-	40,993	1,963,465
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,081,954	-	40,993	1,970,465
Recreation and Cultural Services					
Parks and Recreation	37	9,000	4,838	23,800	706,748
Libraries	38	76,335	-	95,450	41,512
Other Cultural	39	55,341	17,677	-	66,091
Subtotal	40	140,676	22,515	119,250	814,351
Planning and Development					
Planning and Development	41	-	-	-	17,074
Commercial and Industrial	42	-	-	-	7,064
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	1,691	-	-	63,413
Subtotal	47	1,691	-	-	87,551
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,282,738	56,738	312,814	4,745,166

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Owen Sound C	

		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	1,055,325	-	635,946	648,836	-	46,535	2,293,572
Protection to Persons and Property								
Fire	2	1,733,243	-	78,817	87,567	-	100,000	1,999,627
Police	3	2,765,599	74,479	265,595	28,374	-	-	3,134,047
Conservation Authority	4	-	-	2,795	-	101,282	-	104,077
Protective inspection and control	5	260,666	-	57,283	37,705	-	5,411	350,243
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	4,759,508	74,479	404,490	153,646	101,282	94,589	5,587,994
Transportation services								
Roadways	8	1,129,379	303,288	549,873	896,094	68,600	79,749	2,867,485
Winter Control	9	207,593	-	411,903	-	-	-	619,496
Transit	10	45,300	-	817,403	49,603	-	17,074	929,380
Parking	11	75,244	-	96,716	1,380	-	55,013	225,593
Street Lighting	12	-	-	183,694	5,885	-	-	189,579
Air Transportation	13	-	-	89,156	88,440	-	-	177,596
--	14	-	-	-	-	-	-	-
Subtotal	15	1,457,516	303,288	2,148,745	1,038,642	68,600	7,662	5,009,129
Environmental services								
Sanitary Sewer System	16	-	362,312	687,682	26,881	-	-	1,076,875
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	687,240	360,505	461,191	615,006	-	100,000	2,023,942
Garbage Collection	19	237,332	-	357,999	40,000	-	15,592	650,923
Garbage Disposal	20	133,791	10,188	273,531	347,261	-	33,529	798,300
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,058,363	733,005	1,780,403	1,029,148	-	50,879	4,550,040
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	147,785	-	147,785
Hospitals	26	-	540,233	-	-	-	-	540,233
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	172,763	-	33,316	14,329	-	-	220,408
--	29	-	-	-	-	-	-	-
Subtotal	30	172,763	540,233	33,316	14,329	147,785	-	908,426
Social and Family Services								
General Assistance	31	-	-	365	-	1,149,747	-	1,150,112
Assistance to Aged Persons	32	2,601,255	-	665,862	-	15,533	10,487	3,293,137
Assitance to Children	33	-	-	-	-	197,948	-	197,948
Day Nurseries	34	-	-	-	-	207,212	-	207,212
--	35	-	-	-	-	-	-	-
Subtotal	36	2,601,255	-	666,227	-	1,570,440	10,487	4,848,409
Recreation and Cultural Services								
Parks and Recreation	37	1,250,470	151,740	654,146	205,083	15,351	-	2,276,790
Libraries	38	570,033	-	222,922	15,708	73,049	-	735,614
Other Cultural	39	144,079	21,522	136,461	8,053	158,059	-	468,174
Subtotal	40	1,964,582	173,262	1,013,529	228,844	100,361	-	3,480,578
Planning and Development								
Planning and Development	41	181,522	-	22,686	877	-	-	205,085
Commercial and Industrial	42	90,335	-	94,280	347,604	99,778	2,500	629,497
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	49,838	16,500	193,246	-	-	2,500	262,084
Subtotal	47	321,695	16,500	310,212	348,481	99,778	-	1,096,666
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	13,391,007	1,840,767	6,992,868	3,461,926	2,088,246	-	27,774,814

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,766,141	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,320,552	
Reserves and Reserve Funds	3	1,703,791	
Subtotal	4	4,024,343	
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	2,227,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	2,227,000	
Grants and Loan Forgiveness			
Ontario	20	1,790,352	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,790,352	
Other Financing			
Prepaid Special Charges	24	286,257	
Proceeds From Sale of Land and Other Capital Assets	25	42,306	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	48,700	
--	30	-	
--	31	-	
Subtotal	32	377,263	
Total Sources of Financing	33	8,418,958	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	6,319,033	
Subtotal	36	6,319,033	
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	104,000	
Total Applications	42	6,423,033	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 229,784	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 311,708	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	81,924	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 229,784	
* - 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

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	-	-	-	38,206
Protection to Persons and Property					
Fire	2	-	-	-	48,577
Police	3	-	-	-	32,434
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	22,704
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	103,715
Transportation services					
Roadways	8	662,544	-	-	2,553,679
Winter Control	9	-	-	-	-
Transit	10	20,430	-	-	27,533
Parking	11	-	-	-	4,962
Street Lighting	12	-	-	-	24,485
Air Transportation	13	601,465	-	-	789,866
--	14	-	-	-	-
Subtotal	15	1,284,439	-	-	3,400,525
Environmental services					
Sanitary Sewer System	16	-	-	-	46,569
Storm Sewer System	17	-	-	-	-
Waterworks System	18	119,096	-	-	1,352,579
Garbage Collection	19	3,926	-	-	15,024
Garbage Disposal	20	172,204	-	-	498,054
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	295,226	-	-	1,912,226
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	18,330
--	29	-	-	-	-
Subtotal	30	-	-	-	18,330
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	817	-	-	817
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	817	-	-	817
Recreation and Cultural Services					
Parks and Recreation	37	41,165	-	-	363,438
Libraries	38	-	-	-	15,708
Other Cultural	39	10,000	-	-	25,525
Subtotal	40	51,165	-	-	404,671
Planning and Development					
Planning and Development	41	-	-	-	877
Commercial and Industrial	42	158,705	-	-	439,666
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	158,705	-	-	440,543
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,790,352	-	-	6,319,033

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Owen Sound C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	201,171	
Conservation Authority	4	-	
Protective inspection and control	5	200,000	
Emergency measures	6	-	
Subtotal	7	401,171	
Transportation services			
Roadways	8	1,915,988	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	447,000	
--	14	-	
Subtotal	15	2,362,988	
Environmental services			
Sanitary Sewer System	16	1,719,108	
Storm Sewer System	17	-	
Waterworks System	18	1,897,689	
Garbage Collection	19	-	
Garbage Disposal	20	48,008	
Pollution Control	21	-	
--	22	-	
Subtotal	23	3,664,805	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	1,766,650	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	1,766,650	
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	1,281,794	
Libraries	38	-	
Other Cultural	39	110,758	
Subtotal	40	1,392,552	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	260,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	260,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	9,848,166	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

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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	135,787
: To Canada and agencies			2	1,223,107
: To other			3	8,489,272
	Subtotal		4	9,848,166
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	9,848,166
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	9,848,166
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	969,409
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	969,409

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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	50	706,779	756,983		
- general tax rates *	51	15,000	1,500		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	164,282	196,223		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	886,061	954,706		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	1,104,348	1,101,675	-	-
1993	61	1,160,315	980,284	-	-
1994	62	1,289,884	848,979	-	-
1995	63	1,139,331	702,522	-	-
1996	64	1,073,729	578,619	-	-
1997-2001	65	4,080,559	1,207,075	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	9,848,166	5,419,154	-	-
* 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	-			
1994	74	-			
1995	75	-			
1996	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

Owen Sound C

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

Owen Sound C

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13

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	- 1,554	6,075,545	132,110	-	6,207,655	5,941,856	135,114	131,588	-	6,208,558	- 651
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	66	410,961	3,430	-	414,391	397,656	4,354	12,311	-	414,321	- 4
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 1,391	5,015,154	108,988	-	5,124,142	4,907,182	109,154	108,678	-	5,125,014	- 519
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	111	275,265	2,294	-	277,559	266,417	2,777	8,250	-	277,444	- 4
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 2,768	11,776,925	246,822	-	12,023,747	11,513,111	251,399	260,827	-	12,025,337	- 1,178

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Owen Sound C

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		1	
		\$	
Balance at the beginning of the year	1	6,936,488	
Revenues			
Contributions from revenue fund	2	1,141,374	
Contributions from capital fund	3	104,000	
Lot levies and subdivider contributions	60	223,682	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	444,812	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	1,913,868
Expenditures			
Transferred to capital fund	14	1,703,791	
Transferred to revenue fund	15	159,233	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	1,863,024
Balance at the end of the year for:			
Reserves	23	1,824,334	
Reserve Funds	24	5,162,998	
	Total	25	6,987,332
Analysed as follows:			
Working funds	26	185,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	112,436	
- water	29	-	
Replacement of equipment	30	3,199,245	
Sick leave	31	788,152	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	73,992	
- roads	35	281,863	
- sanitary and storm sewers	36	160,305	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	2,788	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	130,657	
- other and unspecified	42	331,463	
Lot levies and subdivider contributions	44	1,036,540	
Recreational land (the Planning Act)	46	117,426	
Parking revenues	45	567,465	
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	6,987,332

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

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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	2,059,216	-
Accounts receivable			
Canada	2	113,908	
Ontario	3	1,492,725	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	355,579	receivable for
Other (including unorganized areas)	8	199,055	business taxes
Taxes receivable			
Current year's levies	9	1,099,152	99,877
Previous year's levies	10	276,576	9,963
Prior year's levies	11	128,248	4,663
Penalties and interest	12	177,828	11,626
Less allowance for uncollectables (negative)	13	- 24,821	- 24,821
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	2,734,275	
Other current assets	18	686,234	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	9,848,166	
Other long term assets	20	-	-
Total	21	19,146,141	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

For the year ended December 31, 1991.

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	257,360		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	1,410,975		
Other current liabilities	33	360,953		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,950,477		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,897,689		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 1,303,111		
Reserves and reserve funds	41	6,987,332		
Accumulated net revenue (deficit)				
General revenue	42	868,178		
Special charges and special areas (specify)				
--	43	8,634		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	474,171		
Libraries	49	4,877		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 1,178		
Unexpended capital financing / (unfinanced capital outlay)	58	229,784		
Total	59	19,146,141		

Municipality

For the year ended December 31, 1991.

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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	34			
Fire										3	31			
Police										4	48			
Transit										5	-			
Public Works										6	50			
Health Services										7	5			
Homes for the Aged										8	53			
Other Social Services										9	-			
Parks and Recreation										10	20			
Libraries										11	18			
Planning										12	6			
Total										13	268			
										continuous full time employees December 31		other		
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	9,538,065	1,921,997		
Employee benefits										15	1,719,572	209,263		
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	23,339,123			
Previous years' tax										17	526,689			
Penalties and interest										18	197,638			
Subtotal										19	24,063,450			
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	150,244			
- recoverable from general municipal revenues										25	164,122			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	-			
- refunds										28	-			
Other (specify)										29	32,346			
Total reductions										29	24,410,162			
Amounts added to the tax roll for collection purposes only										30	783			
Business taxes written off under subsection 495(1) of the Municipal Act										31	47,676			
										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	19910214			
Due date of last installment (YYYYMMDD)										33	19910314			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19910613			
Due date of last installment (YYYYMMDD)										36	19910815			
										\$				
Supplementary taxes levied with 1994 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										58	5,000,000	-	-	-
in 1992										59	5,000,000	-	-	-
in 1993										60	5,000,000	-	-	-
in 1994										61	5,000,000	-	-	-
in 1995										62	5,000,000	-	-	-
in 1996										63	25,000,000	-	-	-
Total										63	25,000,000	-	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	163,052	137,069	
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	8,998	1,097,993	802,816
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	8,942	489,735	329,139
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	-	4,289,576	-
Approved in 1991		68	-	579,200	-
Financed in 1991		69	-	2,227,000	-
No long term financing necessary		70	-	2,104,152	-
Approved but not financed as at December 31, 1991		71	-	537,624	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		29,200,000	30,660,000	32,193,000	33,803,000
					35,493,000