

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42059

MUNICIPALITY OF: Owen Sound C

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

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	25,734,473	-	12,313,466	13,421,007
Direct water billings on ratepayers -- own municipality	2	1,953,829	-		1,953,829
-- other municipalities	3	82,196	-		82,196
Sewer surcharge on direct water billings -- own municipality	4	846,931	-		846,931
-- other municipalities	5	-	-		-
Subtotal	6	28,617,429	-	12,313,466	16,303,963
PAYMENTS IN LIEU OF TAXATION					
Canada	7	139,186	-	-	139,186
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	50,713	-		50,713
The Municipal Act, section 157	10	70,200	-		70,200
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	526,679	-	253,462	273,217
Ontario Hydro	13	48,973	-	-	48,973
Liquor Control Board of Ontario	14	13,218	-	-	13,218
Other	15	-	-	-	-
Municipal enterprises	16	159,827	-	-	159,827
Other municipalities and enterprises	17	26,270	-	12,706	13,564
Subtotal	18	1,035,066	-	266,168	768,898
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	2,452,066	-	-	2,452,066
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,383,672			2,383,672
Canada specific grants	30	32,192			32,192
Other municipalities - grants and fees	31	342,210			342,210
Fees and service charges	32	5,141,823			5,141,823
Subtotal	33	7,899,897			7,899,897
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	79,732	-	-	79,732
Fines	37	-			-
Penalties and interest on taxes	38	307,974			307,974
Investment income - from own funds	39	250,786			250,786
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	32,328			32,328
Contributions from non-consolidated entities	45	40,839			40,839
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	711,659	-	-	711,659
TOTAL REVENUE	51	40,716,117	-	12,579,634	28,136,483

For the year ended December 31, 1992.

Owen Sound C

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Owen Sound C

III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Owen Sound C

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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	6,887,545	2,659,691	1,159,365	23.007000	27.067000	158,462	71,990	31,381	1,069	376	1,716	264,994
Separate consolidated													
Total all school board taxation	0						5,772,730	4,466,487	1,855,746	34,473	39,990	144,040	12,313,466

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	8,000	-	2,000	29,178
Protection to Persons and Property					
Fire	2	-	-	685	12,110
Police	3	5,258	6,800	150,558	128,030
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	15,799	6,800	108,815
Emergency measures	6	-	-	-	-
Subtotal	7	5,258	22,599	158,043	248,955
Transportation services					
Roadways	8	361,000	-	-	58,191
Winter Control	9	264,000	-	-	-
Transit	10	262,740	-	-	370,722
Parking	11	-	-	-	306,174
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	13,893
--	14	-	-	-	-
Subtotal	15	927,740	-	-	748,980
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	26,561
Garbage Collection	19	86,710	-	-	31,490
Garbage Disposal	20	-	-	-	965,830
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	86,710	-	-	1,023,881
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	136,881
--	29	-	-	-	-
Subtotal	30	-	-	-	136,881
Social and Family Services					
General Assistance	31	-	-	-	7,000
Assistance to Aged Persons	32	1,214,938	-	69,869	1,979,895
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,214,938	-	69,869	1,986,895
Recreation and Cultural Services					
Parks and Recreation	37	9,000	3,689	23,430	771,232
Libraries	38	65,727	-	88,868	57,226
Other Cultural	39	61,876	5,904	-	68,892
Subtotal	40	136,603	9,593	112,298	897,350
Planning and Development					
Planning and Development	41	-	-	-	24,427
Commercial and Industrial	42	3,086	-	-	10,184
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	1,337	-	-	35,092
Subtotal	47	4,423	-	-	69,703
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,383,672	32,192	342,210	5,141,823

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	1,092,219	-	722,690	615,099	-	43,697	2,386,311
Protection to Persons and Property								
Fire	2	1,817,092	-	82,552	66,728	-	100,000	2,066,372
Police	3	2,959,313	74,375	276,686	92,276	-	-	3,402,650
Conservation Authority	4	-	-	2,827	-	101,259	-	104,086
Protective inspection and control	5	243,997	34,152	61,705	1,681	-	5,614	335,921
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,020,402	108,527	423,770	160,685	101,259	94,386	5,909,029
Transportation services								
Roadways	8	1,082,581	355,411	535,434	841,514	73,300	103,204	2,785,036
Winter Control	9	223,029	-	394,073	-	-	-	617,102
Transit	10	48,854	-	832,853	45,000	-	5,949	932,656
Parking	11	76,835	-	60,943	96,725	-	71,671	306,174
Street Lighting	12	-	-	197,041	13,135	-	-	210,176
Air Transportation	13	-	76,330	108,345	37,730	-	-	222,405
--	14	-	-	-	-	-	-	-
Subtotal	15	1,431,299	431,741	2,128,689	1,034,104	73,300	25,584	5,073,549
Environmental services								
Sanitary Sewer System	16	-	362,591	678,231	65,680	-	-	1,106,502
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	858,443	433,394	369,532	560,111	-	100,000	2,121,480
Garbage Collection	19	241,602	-	409,575	44,240	-	25,887	721,304
Garbage Disposal	20	154,109	10,188	248,413	481,224	-	40,857	934,791
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,254,154	806,173	1,705,751	1,151,255	-	33,256	4,884,077
Health Services								
Public Health Services	24	-	-	-	-	144,091	-	144,091
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	540,373	-	-	-	-	540,373
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	171,232	-	35,155	35,274	-	-	241,661
--	29	-	-	-	-	-	-	-
Subtotal	30	171,232	540,373	35,155	35,274	144,091	-	926,125
Social and Family Services								
General Assistance	31	-	-	3,605	-	1,177,169	-	1,180,774
Assistance to Aged Persons	32	2,857,154	-	589,069	41,546	13,299	8,151	3,509,219
Assitance to Children	33	-	-	-	-	191,685	-	191,685
Day Nurseries	34	-	-	-	-	190,833	-	190,833
--	35	-	-	-	-	-	-	-
Subtotal	36	2,857,154	-	592,674	41,546	1,572,986	8,151	5,072,511
Recreation and Cultural Services								
Parks and Recreation	37	1,273,886	253,288	607,174	59,461	15,402	-	2,209,211
Libraries	38	547,676	-	210,981	5,161	-	-	763,818
Other Cultural	39	158,125	21,522	138,910	310	96,143	-	415,010
Subtotal	40	1,979,687	274,810	957,065	64,932	111,545	-	3,388,039
Planning and Development								
Planning and Development	41	192,022	-	22,903	-	-	-	214,925
Commercial and Industrial	42	93,128	44,397	64,554	14,949	95,000	2,500	309,528
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	52,715	-	136,974	-	-	2,500	192,189
Subtotal	47	337,865	44,397	224,431	14,949	95,000	-	716,642
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	14,144,012	2,206,021	6,790,225	3,117,844	2,098,181	-	28,356,283

1992 FINANCIAL INFORMATION RETURN

Municipality

Owen Sound C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing)				
at the beginning of the year	1	-	229,784	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,907,993	
Reserves and Reserve Funds	3		1,468,703	
Subtotal	4		3,376,696	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		1,086,655	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		1,086,655	
Other Financing				
Prepaid Special Charges	24		268,205	
Proceeds From Sale of Land and Other Capital Assets	25		7,265	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		23,353	
--	30		-	
--	31		-	
Subtotal	32		298,823	
Total Sources of Financing	33		4,762,174	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		5,341,369	
Subtotal	36		5,341,369	
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		-	
Total Applications	42		5,341,369	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		349,411	
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		277,334	
- Proceeds From Long Term Liabilities	46		72,077	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		349,411	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	3,291
Protection to Persons and Property					
Fire	2	-	-	-	14,348
Police	3	-	-	-	87,985
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,680
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	104,013
Transportation services					
Roadways	8	503,940	-	-	1,802,212
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	697,994
Street Lighting	12	-	-	-	15,535
Air Transportation	13	137,657	-	-	198,103
--	14	-	-	-	-
Subtotal	15	641,597	-	-	2,713,844
Environmental services					
Sanitary Sewer System	16	-	-	-	128,587
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,254,361
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	274,983	-	-	550,977
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	274,983	-	-	1,933,925
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	71,232
--	29	-	-	-	-
Subtotal	30	-	-	-	71,232
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	57,688
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	57,688
Recreation and Cultural Services					
Parks and Recreation	37	11,378	-	-	71,499
Libraries	38	-	-	-	5,161
Other Cultural	39	-	-	-	310
Subtotal	40	11,378	-	-	76,970
Planning and Development					
Planning and Development	41	-	-	-	1,828
Commercial and Industrial	42	158,697	-	-	378,578
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	158,697	-	-	380,406
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,086,655	-	-	5,341,369

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Owen Sound C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	148,925	
Conservation Authority	4	-	
Protective inspection and control	5	187,786	
Emergency measures	6	-	
	Subtotal	7	336,711
Transportation services			
Roadways	8	1,784,311	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	419,702	
--	14	-	
	Subtotal	15	2,204,013
Environmental services			
Sanitary Sewer System	16	1,533,719	
Storm Sewer System	17	-	
Waterworks System	18	1,687,110	
Garbage Collection	19	-	
Garbage Disposal	20	43,101	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,263,930
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	1,423,200	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	1,423,200
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	1,170,424	
Libraries	38	-	
Other Cultural	39	101,419	
	Subtotal	40	1,271,843
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	244,122	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	244,122
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	8,743,819

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

For the year ended December 31, 1992.

			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	113,076
: To Canada and agencies			2	1,088,352
: To other			3	7,542,391
	Subtotal		4	8,743,819
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	8,743,819
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	8,743,819
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	1,000,050
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	1,000,050

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Owen Sound C

For the year ended December 31, 1992.

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. 1992 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	893,768	878,858		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	210,579	222,816		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--					
--					
Total	78	1,104,347	1,101,674		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1993	60	1,160,315	980,284	-	-
1994	61	1,289,885	848,979	-	-
1995	62	1,139,331	702,523	-	-
1996	63	1,073,729	578,619	-	-
1997	64	1,020,982	461,534	-	-
1998-2002	65	3,059,577	745,542	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	8,743,819	4,317,481	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	-			
1994	73	-			
1995	74	-			
1996	75	-			
1997	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

Owen Sound C

9LT

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Owen Sound C

For the year ended December 31, 1992.

		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	- 651	6,456,352	116,472	-	6,572,824	6,304,174	135,298	133,966	-	6,573,438	- 37
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 4	469,664	5,388	-	475,052	453,008	6,116	15,936	-	475,060	4
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 519	5,157,826	93,482	-	5,251,308	5,033,084	111,741	106,944	-	5,251,769	- 58
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 4	276,206	3,161	-	279,367	264,994	5,051	9,322	-	279,367	- 4
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 1,178	12,360,048	218,503	-	12,578,551	12,055,260	258,206	266,168	-	12,579,634	- 95

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Owen Sound C

10
15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	6,987,332
Revenues		
Contributions from revenue fund	2	1,209,851
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	309,225
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	403,072
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,922,148
Expenditures		
Transferred to capital fund	14	1,468,703
Transferred to revenue fund	15	32,328
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,501,031
Balance at the end of the year for:		
Reserves	23	1,064,906
Reserve Funds	24	6,343,543
Total	25	7,408,449
Analysed as follows:		
Working funds	26	185,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	131,220
- water	29	-
Replacement of equipment	30	3,528,969
Sick leave	31	844,703
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	41,719
- roads	35	164,558
- sanitary and storm sewers	36	146,500
- parks and recreation	64	6,454
- library	65	-
- other cultural	66	10,788
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	72,240
- other and unspecified	42	829,226
Development Charges Act	68	-
Lot levies and subdivider contributions	44	1,303,733
Recreational land (the Planning Act)	46	143,339
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	7,408,449

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,356,224	-
Accounts receivable			
Canada	2	176,776	
Ontario	3	1,307,946	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	318,609	receivable for
Other (including unorganized areas)	8	252,782	business taxes
Taxes receivable			
Current year's levies	9	1,400,196	145,897
Previous year's levies	10	610,178	58,208
Prior year's levies	11	176,968	839
Penalties and interest	12	216,702	19,180
Less allowance for uncollectables (negative)	13	- 88,461	- 88,461
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,293,410	
Other current assets	18	687,091	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	8,743,819	
Other long term assets	20	-	-
Total	21	17,452,240	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

For the year ended December 31, 1992.

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	56,307		
Other municipalities	29	5,000		
School Boards	30	-		
Trade accounts payable	31	1,253,641		
Other	32	195,626		
Other current liabilities	33	219,501		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,056,709		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,687,110		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 1,216,656		
Reserves and reserve funds	41	7,408,449		
Accumulated net revenue (deficit)				
General revenue	42	666,296		
Special charges and special areas (specify)				
--	43	23,018		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	442,941		
Libraries	49	3,804		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 95		
Unexpended capital financing / (unfinanced capital outlay)	58	- 349,411		
Total	59	17,452,240		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		33
Fire	3		31
Police	4		51
Transit	5		-
Public Works	6		53
Health Services	7		3
Homes for the Aged	8		52
Other Social Services	9		-
Parks and Recreation	10		26
Libraries	11		18
Planning	12		6
Total	13		276

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	10,118,682		1,873,200	
Employee benefits	15	1,935,394		216,735	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		23,343,792		
Previous years' tax	17		716,720		
Penalties and interest	18		366,949		
	19		24,427,461		
	20		-		
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22		-		
- amounts written off	23		-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards					
	24		209,962		
- recoverable from general municipal revenues	25		221,462		
Transfers to tax sale and tax registration accounts	26		-		
The Municipal Elderly Residents' Assistance Act - reductions	27		-		
- refunds	28		-		
Other (specify)	80		26,411		
Total reductions	29		24,885,296		
Amounts added to the tax roll for collection purposes only	30		7,238		
Business taxes written off under subsection 441(1) of the Municipal Act	81		31,575		

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19920213
Due date of last installment (YYYYMMDD)	33		19920312
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19920611
Due date of last installment (YYYYMMDD)	36		19920813
			\$
Supplementary taxes levied with1994 due date	37		-

		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 1993	58	5,000,000	-	-	-
in 1994	59	5,000,000	-	-	-
in 1995	60	5,000,000	-	-	-
in 1996	61	5,000,000	-	-	-
in 1997	62	5,000,000	-	-	-
Total	63	25,000,000	-	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		159,744	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1992 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Water								
In this municipality					39	9,227	1,177,634	776,195
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1992 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Sewer					44	9,172	525,618	321,313
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	1,676,635		
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	-	537,624	-
Approved in 1992					68	-	-	-
Financed in 1992					69	-	-	-
No long term financing necessary					70	-	268,432	-
Approved but not financed as at December 31, 1992					71	-	269,192	-
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1993	1994	1995	1996
					1	2	3	4
					\$	\$	\$	\$
73					29,000,000	29,500,000	30,000,000	31,000,000