

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42059

MUNICIPALITY OF: Owen Sound C

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	26,164,673	-	12,435,511	13,729,162
Direct water billings on ratepayers -- own municipality	2	2,092,392	-		2,092,392
-- other municipalities	3	89,421	-		89,421
Sewer surcharge on direct water billings -- own municipality	4	905,613	-		905,613
-- other municipalities	5	-	-		-
Subtotal	6	29,252,099	-	12,435,511	16,816,588
PAYMENTS IN LIEU OF TAXATION					
Canada	7	113,404	-	-	113,404
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	38,082	-		38,082
The Municipal Act, section 157	10	75,975	-		75,975
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	506,888	-	243,977	262,911
Ontario Hydro	13	33,812	-	-	33,812
Liquor Control Board of Ontario	14	12,076	-	-	12,076
Other	15	-	-	-	-
Municipal enterprises	16	203,681	-	-	203,681
Other municipalities and enterprises	17	33,045	-	15,972	17,073
Subtotal	18	1,016,963	-	259,949	757,014
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	1,937,862	-	-	1,937,862
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,845,562			2,845,562
Canada specific grants	30	24,352			24,352
Other municipalities - grants and fees	31	301,109			301,109
Fees and service charges	32	5,345,911			5,345,911
Subtotal	33	8,516,934			8,516,934
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	97,272	-	-	97,272
Fines	37	-			-
Penalties and interest on taxes	38	389,390			389,390
Investment income - from own funds	39	147,778			147,778
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	137,776			137,776

*For the year ended December 31, 1993.*

Owen Sound C

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[illegible]

*For the year ended December 31, 1993.*

## Owen Sound C

2LT - OP  
4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1993.*

## Owen Sound C

2LT - OP  
4

### III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

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	7,339,281	3,131,661	1,382,400	20.328000	23.915000	149,193	74,894	33,060	1,916	709	676	260,448
Separate consolidated													
Total all school board taxation	0						5,961,921	4,532,818	1,849,906	25,229	21,718	43,919	12,435,511

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	793	-	-	32,184
Protection to Persons and Property					
Fire	2	-	-	1,291	11,515
Police	3	1,120	5,440	153,826	124,333
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	15,455	6,980	98,739
Emergency measures	6	-	-	-	-
Subtotal	7	1,120	20,895	162,097	234,587
Transportation services					
Roadways	8	485,890	-	-	72,464
Winter Control	9	120,685	-	-	-
Transit	10	282,290	-	-	288,282
Parking	11	-	-	-	360,726
Street Lighting	12	-	-	-	-
Air Transportation	13	34,800	-	-	10,106
--	14	-	-	-	-
Subtotal	15	923,665	-	-	731,578
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	67,990
Garbage Collection	19	90,306	-	-	38,181
Garbage Disposal	20	-	-	-	1,158,990
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	90,306	-	-	1,265,161
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	141,781
--	29	-	-	-	-
Subtotal	30	-	-	-	141,781
Social and Family Services					
General Assistance	31	-	-	-	7,000
Assistance to Aged Persons	32	1,697,693	-	39,349	1,918,377
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,697,693	-	39,349	1,925,377
Recreation and Cultural Services					
Parks and Recreation	37	-	-	23,430	850,873
Libraries	38	69,893	-	76,233	52,332
Other Cultural	39	48,575	3,457	-	58,189
Subtotal	40	118,468	3,457	99,663	961,394
Planning and Development					
Planning and Development	41	-	-	-	24,321
Commercial and Industrial	42	13,517	-	-	29,528
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	13,517	-	-	53,849
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,845,562	24,352	301,109	5,345,911

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	1,153,535	-	728,422	392,866	-	56,028	2,218,795
Protection to Persons and Property								
Fire	2	1,916,287	-	86,725	64,658	-	100,000	2,167,670
Police	3	2,980,477	60,982	274,041	113,116	-	-	3,428,616
Conservation Authority	4	-	-	3,484	-	106,950	-	110,434
Protective inspection and control	5	249,498	34,127	50,422	-	-	5,725	328,322
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,146,262	95,109	414,672	177,774	106,950	94,275	6,035,042
Transportation services								
Roadways	8	1,104,496	354,976	493,732	1,003,064	79,468	108,594	2,927,142
Winter Control	9	226,344	-	483,572	-	-	-	709,916
Transit	10	49,085	-	781,343	22,040	-	4,439	856,907
Parking	11	77,966	-	84,758	127,841	-	69,930	360,495
Street Lighting	12	-	-	228,850	12,282	-	-	241,132
Air Transportation	13	-	76,272	109,309	8,582	-	-	194,163
--	14	-	-	-	-	-	-	-
Subtotal	15	1,457,891	431,248	2,181,564	1,173,809	79,468	34,225	5,289,755
Environmental services								
Sanitary Sewer System	16	-	311,386	790,696	30,521	-	-	1,132,603
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	889,615	433,496	388,405	660,211	-	100,000	2,271,727
Garbage Collection	19	209,809	-	419,166	46,448	-	28,712	704,135
Garbage Disposal	20	143,739	10,188	274,376	692,857	-	53,991	1,175,151
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,243,163	755,070	1,872,643	1,430,037	-	17,297	5,283,616
Health Services								
Public Health Services	24	-	-	-	-	142,911	-	142,911
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	540,480	-	-	-	-	540,480
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	166,796	-	34,974	11,541	-	-	213,311
--	29	-	-	-	-	-	-	-
Subtotal	30	166,796	540,480	34,974	11,541	142,911	-	896,702
Social and Family Services								
General Assistance	31	-	-	325	-	1,134,875	-	1,135,200
Assistance to Aged Persons	32	2,992,051	-	633,383	-	5,828	13,275	3,644,537
Assitance to Children	33	-	-	-	-	182,280	-	182,280
Day Nurseries	34	-	-	-	-	132,268	-	132,268
--	35	-	-	-	-	-	-	-
Subtotal	36	2,992,051	-	633,708	-	1,455,251	13,275	5,094,285
Recreation and Cultural Services								
Parks and Recreation	37	1,268,237	252,805	585,352	70,350	13,133	-	2,189,877
Libraries	38	561,568	-	185,608	23,000	-	-	770,176
Other Cultural	39	170,368	21,522	112,454	4,380	94,072	-	402,796
Subtotal	40	2,000,173	274,327	883,414	97,730	107,205	-	3,362,849
Planning and Development								
Planning and Development	41	177,211	-	21,275	-	-	-	198,486
Commercial and Industrial	42	178,642	44,364	193,338	38,164	44,500	-	499,008
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	355,853	44,364	214,613	38,164	44,500	-	697,494
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	14,515,724	2,140,598	6,964,010	3,321,921	1,936,285	-	28,878,538

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	349,411	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,861,304	
Reserves and Reserve Funds	3	634,349	
	Subtotal	4	2,495,653
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	728,719	
Canada	21	-	
Other Municipalities	22	9,609	
	Subtotal	23	738,328
Other Financing			
Prepaid Special Charges	24	268,713	
Proceeds From Sale of Land and Other Capital Assets	25	37,627	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	44,049	
--	30	20,015	
--	31	10,695	
	Subtotal	32	381,099
	Total Sources of Financing	33	3,615,080
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,489,136	
	Subtotal	36	3,489,136
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	3,489,136
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	223,467	
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	160,703	
- Proceeds From Long Term Liabilities	46	62,764	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	223,467
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Owen Sound C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	61,927
Protection to Persons and Property					
Fire	2	-	-	-	11,407
Police	3	2,504	-	9,609	70,094
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,504	-	9,609	81,501
Transportation services					
Roadways	8	551,010	-	-	1,500,182
Winter Control	9	-	-	-	-
Transit	10	13,801	-	-	18,401
Parking	11	-	-	-	1,577
Street Lighting	12	-	-	-	32,282
Air Transportation	13	31,142	-	-	39,725
--	14	-	-	-	-
Subtotal	15	595,953	-	-	1,592,167
Environmental services					
Sanitary Sewer System	16	-	-	-	16,583
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,059,737
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	50,000	-	-	256,119
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	50,000	-	-	1,332,439
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,371
--	29	-	-	-	-
Subtotal	30	-	-	-	9,371
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	15,226	-	-	15,226
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	15,226	-	-	15,226
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	131,680
Libraries	38	33,116	-	-	56,116
Other Cultural	39	10,643	-	-	30,902
Subtotal	40	43,759	-	-	218,698
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	21,277	-	-	177,807
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	21,277	-	-	177,807
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	728,719	-	9,609	3,489,136

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Owen Sound C
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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	104,325	
Conservation Authority		4	-	
Protective inspection and control		5	174,315	
Emergency measures		6	-	
Protective inspection and control	Subtotal	7	278,640	
Transportation services				
Roadways		8	1,637,947	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	389,594	
--		14	-	
	Subtotal	15	2,027,541	
Environmental services				
Sanitary Sewer System		16	1,382,739	
Storm Sewer System		17	-	
Waterworks System		18	1,451,126	
Garbage Collection		19	-	
Garbage Disposal		20	37,654	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	2,871,519	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	1,040,425	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	1,040,425	
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	1,047,715	
Libraries		38	-	
Other Cultural		39	91,053	
	Subtotal	40	1,138,768	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	226,610	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	226,610	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	7,583,503	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Owen Sound C

For the year ended December 31, 1993.

		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	88,331	
: To Canada and agencies	2	993,689	
: To other	3	6,501,483	
Subtotal	4	7,583,503	
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	7,583,503	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	7,583,503	
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	985,681

		\$
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Owen Sound C

For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	924,331	782,771
- general tax rates *			51	-	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	235,984	197,512
- 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	1,160,315	980,283
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
		\$	\$	\$	\$
1994		1,289,885	848,979	-	-
1995		1,139,331	702,523	-	-
1996		1,073,729	578,619	-	-
1997		1,020,982	461,533	-	-
1998		1,008,644	346,459	-	-
1999-2003		2,050,932	399,083	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	7,583,503	3,337,196	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994				72	-
1995				73	-
1996				74	-
1997				75	-
1998				76	-
Total				77	-
10. Other notes (attach supporting schedules as required					

## 1993 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, 1993.*

[illegible]



1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Owen Sound C

For the year ended December 31, 1993.

		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	- 37	6,275,031	43,182	-	6,318,213	6,051,010	141,418	125,872	-	6,318,300	50
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 4	583,200	6,849	-	590,049	565,094	8,489	16,461	-	590,044	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 58	5,474,639	37,531	-	5,512,170	5,289,381	112,894	110,034	-	5,512,309	81
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 4	271,495	3,300	-	274,795	260,448	6,777	7,582	-	274,807	8
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 95	12,604,365	90,862	-	12,695,227	12,165,933	269,578	259,949	-	12,695,460	138

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Owen Sound C

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For the year ended December 31, 1993.

		1
		\$
Balance at the beginning of the year	1	7,408,449
Revenues		
Contributions from revenue fund	2	1,460,617
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	187,661
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	359,978
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	2,008,256
Expenditures		
Transferred to capital fund	14	634,349
Transferred to revenue fund	15	137,776
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	772,125
Balance at the end of the year for:		
Reserves	23	1,330,520
Reserve Funds	24	7,314,060
Total	25	8,644,580
Analysed as follows:		
Working funds	26	185,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	148,131
- water	29	-
Replacement of equipment	30	3,986,068
Sick leave	31	803,983
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	26,719
- roads	35	252,545
- sanitary and storm sewers	36	146,500
- parks and recreation	64	23,237
- library	65	-
- other cultural	66	10,788
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	754
- other and unspecified	42	1,546,278
Development Charges Act	68	-
Lot levies and subdivider contributions	44	1,354,753
Recreational land (the Planning Act)	46	67,364
Parking revenues	45	92,460
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	8,644,580

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Owen Sound C
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,324,897	-
Accounts receivable			
Canada	2	145,839	
Ontario	3	983,946	
Region or county	4	-	
Other municipalities	5	1,400	
School boards	6	-	portion of taxes
Waterworks	7	354,667	receivable for
Other (including unorganized areas)	8	339,290	business taxes
Taxes receivable			
Current year's levies	9	1,659,646	129,634
Previous year's levies	10	633,688	3,692
Prior year's levies	11	315,831	76
Penalties and interest	12	255,111	6,366
Less allowance for uncollectables (negative)	13	- 88,461	- 88,461
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	337,613	
Other current assets	18	732,805	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	7,583,503	
Other long term assets	20	-	-
Total	21	18,579,775	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Owen Sound C
--------------

For the year ended December 31, 1993.

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	162,489		
Other municipalities	29	1,907		
School Boards	30	-		
Trade accounts payable	31	1,404,327		
Other	32	469,699		
Other current liabilities	33	337,614		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	6,132,377		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,451,126		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 1,040,083		
Reserves and reserve funds	41	8,644,580		
Accumulated net revenue (deficit)				
General revenue	42	646,316		
Special charges and special areas (specify)				
--	43	34,251		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	427,128		
Libraries	49	15		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	131,358		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	138		
Unexpended capital financing / (unfinanced capital outlay)	58	- 223,467		
Total	59	18,579,775		

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	51	
Other Social Services										9	-	
Parks and Recreation										10	26	
Libraries										11	18	
Planning										12	6	
										13	275	
										Total		
										continuous full time employees December 31		
										other		
										1	2	
										\$	\$	
2. Total expenditures during the year on:												
Wages and salaries										14	9,937,679	2,168,556
Employee benefits										15	2,063,247	249,426
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections:											1	\$
Current year's tax										16	23,133,017	
Previous years' tax										17	1,236,495	
Penalties and interest										18	350,825	
										19	24,720,337	
										20	-	
Discounts allowed										22	-	
Tax adjustments under section 363 and 364 of the Municipal Act										23	-	
- amounts added to the roll (negative)												
- amounts written off												
Tax adjustments under sections 421, 441 and 442 of the Municipal Act										24	347,880	
- recoverable from upper tier and school boards										25	252,607	
- recoverable from general municipal revenues										26	-	
Transfers to tax sale and tax registration accounts										27	-	
The Municipal Elderly Residents' Assistance Act - reductions										28	-	
- refunds										80	20,836	
Other (specify)										29	25,341,660	
										30	42,697	
										81	204,971	
										Total reductions		
										Amounts added to the tax roll for collection purposes only		
										Business taxes written off under subsection 441(1) of the Municipal Act		
4. Tax due dates for 1993 (lower tier municipalities only)												
Interim billings:											1	
Number of installments										31	2	
Due date of first installment (YYYYMMDD)										32	19930218	
Due date of last installment (YYYYMMDD)										33	19930318	
Final billings:										34	2	
Number of installments										35	19930617	
Due date of first installment (YYYYMMDD)										36	19930812	
Due date of last installment (YYYYMMDD)											\$	
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												
Estimated to take place												
in 1994										58	5,000,000	-
in 1995										59	5,000,000	-
in 1996										60	5,000,000	-
in 1997										61	5,000,000	-
in 1998										62	5,000,000	-
										63	25,000,000	-
										Total		

STATISTICAL DATA

For the year ended December 31, 1993.

				balance of fund		loans outstanding		
				1		2		
				\$		\$		
6. Ontario Home Renewal Plan trust fund at year end				82	159,014		115,150	
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1993 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water								
In this municipality				39	9,305	1,258,312	834,080	
In other municipalities (specify municipality)								
--				40	-	-	-	
--				41	-	-	-	
--				42	-	-	-	
--				43	-	-	-	
--				64	-	-	-	
				number of residential units	1993 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Sewer								
In this municipality				44	9,248	561,984	343,629	
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	5,303,584			
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, 1992				67	-	269,192	-	
Approved in 1993				68	-	-	-	
Financed in 1993				69	-	-	-	
No long term financing necessary				70	-	131,428	-	
Approved but not financed as at December 31, 1993				71	-	137,764	-	
Applications submitted but not approved as at Decemeber 31, 1993				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				1994	1995	1996	1997	1998
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				29,500,000	30,000,000	30,500,000	31,000,000	31,500,000