

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41022

MUNICIPALITY OF: Kincardine T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Kincardine T
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,966,278	545,501	2,655,661	2,765,116
Direct water billings on ratepayers -- own municipality	2	454,295	-		454,295
-- other municipalities	3	91,449	-		91,449
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,512,022	545,501	2,655,661	3,310,860
PAYMENTS IN LIEU OF TAXATION					
Canada	7	7,882	-	-	7,882
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	75,594	7,434	36,074	32,086
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,116	-	-	4,116
Other	15	35,962	-	-	35,962
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	123,554	7,434	36,074	80,046
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	765,249	-	-	765,249
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	224,436			224,436
Canada specific grants	30	5,074			5,074
Other municipalities - grants and fees	31	295,849			295,849
Fees and service charges	32	1,121,792			1,121,792
Subtotal	33	1,647,151			1,647,151
OTHER REVENUES					
Trailer revenue and licences	34	12,600			12,600
Licences and permits	35	56,239	-	-	56,239
Fines	37	14,543			14,543
Penalties and interest on taxes	38	100,513			100,513
Investment income - from own funds	39	13,821			13,821
- other	40	-			-
Sales of publications, equipment, etc	42	123,134			123,134
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	256,752			256,752

*For the year ended December 31, 1994.*

## Kincardine T

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ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	8,992,906	515,909	210,545	9.872000	11.614000	88,778	5,992	2,445	346	730	256	98,547
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	1,438	-	-	-	-	1,438
Total Taxation	0	-	-	-	-	-	88,778	7,430	2,445	346	730	256	99,985
Separate consolidated													
Total all school board taxation	0						2,087,237	409,204	138,451	3,241	10,296	7,232	2,655,661

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

Kincardine T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,762	-	-	27,281
Protection to Persons and Property					
Fire	2	-	-	45,782	3,262
Police	3	-	-	-	17,968
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	3,204	-	13,348
Emergency measures	6	-	-	2,000	2,319
Subtotal	7	-	3,204	47,782	36,897
Transportation services					
Roadways	8	150,000	-	60,902	1,643
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	217
Street Lighting	12	-	-	-	-
Air Transportation	13	26,100	-	16,595	13,884
--	14	-	-	-	-
Subtotal	15	176,100	-	77,497	15,744
Environmental services					
Sanitary Sewer System	16	-	-	46,054	4,194
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	10,600	320
Garbage Collection	19	-	-	-	91,537
Garbage Disposal	20	40,128	-	-	235,554
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	40,128	-	56,654	331,605
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	27,250
--	29	-	-	-	-
Subtotal	30	-	-	-	27,250
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	3,859	1,870	103,272	570,517
Libraries	38	-	-	10,644	-
Other Cultural	39	-	-	-	1,037
Subtotal	40	3,859	1,870	113,916	571,554
Planning and Development					
Planning and Development	41	-	-	-	600
Commercial and Industrial	42	1,587	-	-	110,860
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,587	-	-	111,460
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	224,436	5,074	295,849	1,121,791

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality
Kincardine T

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	450,228	-	241,046	6,383	-	854	698,511
Protection to Persons and Property								
Fire	2	127,045	-	52,076	9,905	-	52,548	241,574
Police	3	566,489	-	618,238	35,196	-	18	1,219,941
Conservation Authority	4	-	-	31,198	-	-	-	31,198
Protective inspection and control	5	122,521	-	27,226	-	-	138	149,885
Emergency measures	6	2,008	-	4,502	3,649	-	-	10,159
Subtotal	7	818,063	-	733,240	48,750	-	52,704	1,652,757
Transportation services								
Roadways	8	398,513	10,345	238,706	271,622	-	120	919,306
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	2,949	-	4,153	-	-	-	7,102
Street Lighting	12	217	15,885	61,976	-	-	-	78,078
Air Transportation	13	-	-	127,586	-	-	-	127,586
--	14	-	-	-	-	-	-	-
Subtotal	15	401,679	26,230	432,421	271,622	-	120	1,132,072
Environmental services								
Sanitary Sewer System	16	109,536	166,726	148,719	828	-	606	426,415
Storm Sewer System	17	-	-	8,928	-	-	-	8,928
Waterworks System	18	169,897	88,252	272,290	93,233	-	67,010	556,662
Garbage Collection	19	93,963	-	20,311	21,000	-	-	135,274
Garbage Disposal	20	103,215	-	154,820	30,430	-	140	288,605
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	476,611	254,978	605,068	145,491	-	66,264	1,415,884
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	39,942	-	9,135	181	-	123	49,381
--	29	-	-	-	-	-	-	-
Subtotal	30	39,942	-	9,135	181	-	123	49,381
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	691,474	30,757	448,426	15,109	-	12,312	1,198,078
Libraries	38	14,725	-	15,202	198	-	151	29,880
Other Cultural	39	-	-	3,000	-	13,918	-	16,918
Subtotal	40	706,199	30,757	466,628	14,911	13,918	12,463	1,244,876
Planning and Development								
Planning and Development	41	-	-	4,435	-	-	-	4,435
Commercial and Industrial	42	7,465	-	163,132	5,736	39,266	-	215,599
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	7,465	-	167,567	5,736	39,266	-	220,034
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,900,187	311,965	2,655,105	493,074	53,184	-	6,413,515

For the year ended December 31, 1994.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	663,516
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	275,418
Reserves and Reserve Funds	3	1,312,567
Subtotal	4	1,587,985
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	36,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	36,000
Grants and Loan Forgiveness		
Ontario	20	3,736,743
Canada	21	328,160
Other Municipalities	22	127,723
Subtotal	23	4,192,626
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,304
--	30	229,721
--	31	315,692
Subtotal	32	546,717
Total Sources of Financing	33	6,363,328
Applications		
Own Expenditures		
Short Term Interest Costs	34	32,167
Other	35	6,314,920
Subtotal	36	6,347,087
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	2,424
Total Applications	42	6,349,511
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	649,699
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	-
- Proceeds From Long Term Liabilities	46	580,389
- Transfers From Reserves and Reserve Funds	47	69,310
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	649,699
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Kincardine T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,245
Protection to Persons and Property					
Fire	2	-	214,551	85,723	474,851
Police	3	-	-	-	-
Conservation Authority	4	2,896,894	-	-	3,470,971
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,896,894	214,551	85,723	3,945,822
Transportation services					
Roadways	8	251,447	68,396	-	650,948
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	149,600	-	-	187,251
--	14	-	-	-	-
Subtotal	15	401,047	68,396	-	838,199
Environmental services					
Sanitary Sewer System	16	-	45,213	-	78,143
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	454,051
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	153,804	-	-	477,084
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	153,804	45,213	-	1,009,278
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	-	-	-	42,470
Libraries	38	284,998	-	42,000	506,004
Other Cultural	39	-	-	-	-
Subtotal	40	284,998	-	42,000	548,474
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	69
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	69
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,736,743	328,160	127,723	6,347,087

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Kincardine T
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	17,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	72,000	
Air Transportation	13	-	
--	14	-	
Subtotal	15	89,000	
Environmental services			
Sanitary Sewer System	16	324,797	
Storm Sewer System	17	-	
Waterworks System	18	301,386	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	626,183	
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	54,699	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	54,699	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	36,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	12,242	
--	46	-	
Subtotal	47	48,242	
Electricity	48	37,000	
Gas	49	-	
Telephone	50	-	
Total	51	855,124	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kincardine T

For the year ended December 31, 1994.

		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	365,785	
: To Canada and agencies	2	21,241	
: To other	3	681,980	
	4	1,069,006	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario - special purpose loans	80	-	
:Ontario - Other	81	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	213,882	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	213,882	Subtotal
	15	855,124	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	855,124	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	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	-	
Ontario Clean Water Agency - 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	33,198	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	33,198	Total

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

Kincardine T
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6. Ontario Clean Water Agency 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. 1994 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	41,084	15,903				
- special are rates and special charges	51	102,210	64,516				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	51,322	36,930				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	34,000	6,875				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	228,616	124,224				
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
		\$	\$	\$	\$	\$	\$
1995	60	220,351	98,027	-	-	37,000	4,070
1996	61	251,229	69,282	-	-	-	-
1997	62	85,469	33,868	-	-	-	-
1998	63	91,807	21,178	-	-	-	-
1999	64	75,772	16,449	-	-	-	-
2000-2004	65	83,539	24,257	-	-	-	-
2005 onwards	79	9,957	620	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	818,124	263,681	-	-	37,000	4,070
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1995	72	-					
1996	73	97,647					
1997	74	97,647					
1998	75	97,647					
1999	76	97,647					
Total	77	390,588					
10. Other notes (attach supporting schedules as required)							

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

For the year ended December 31, 1994.

		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		532,191	4,244	536,435							
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	7,434	-	7,434								
Telephone and telegraph taxation	10	9,066	-	9,066								
Subtotal levied by mill rate -- general	11	-	548,691	4,244	552,935	536,435	9,066	-	7,434	-	552,935	-
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	548,691	4,244	552,935	536,435	9,066	-	7,434	-	552,935	-



1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kincardine T

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For the year ended December 31, 1994.

		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	-	1,330,916	9,383	-	1,340,299	1,298,153	23,139	19,007	-	1,340,299	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	205,399	2,768	-	208,167	204,712	1,922	1,533	-	208,167	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,035,260	7,285	-	1,042,545	1,010,433	17,317	14,795	-	1,042,545	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	99,391	1,333	-	100,724	98,547	1,438	739	-	100,724	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,670,966	20,769	-	2,691,735	2,611,845	43,816	36,074	-	2,691,735	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Kincardine T

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		1	\$
Balance at the beginning of the year	1	3,667,508	
Revenues			
Contributions from revenue fund	2	217,656	
Contributions from capital fund	3	2,424	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	19,890	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	126,875	
- other	6	-	
--	9	48,651	
--	10	16,093	
--	11	47,383	
--	12	1,044,864	
Total revenue	13	1,523,836	
Expenditures			
Transferred to capital fund	14	1,312,567	
Transferred to revenue fund	15	256,752	
Charges for long term liabilities - principal and interest	16	-	
--	63	17,282	
--	20	-	
--	21	-	
Total expenditure	22	1,586,601	
Balance at the end of the year for:			
Reserves	23	241,915	
Reserve Funds	24	3,362,828	
Total	25	3,604,743	
Analysed as follows:			
Working funds	26	155,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	14,808	
- water	29	-	
Replacement of equipment	30	1,109,929	
Sick leave	31	31,686	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	41,722	
- roads	35	-	
- sanitary and storm sewers	36	77,563	
- parks and recreation	64	21,154	
- library	65	75,829	
- other cultural	66	-	
- water	38	128,936	
- transit	39	-	
- housing	40	-	
- industrial development	41	193,829	
- other and unspecified	42	900,343	
Development Charges Act	68	40,042	
Lot levies and subdivider contributions	44	610,161	
Recreational land (the Planning Act)	46	10,618	
Parking revenues	45	38,428	
Debenture repayment	47	85,222	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	1,131	
Vacation Pay - Council	52	45,424	
Waste Site	53	554	
Police Commission	54	-	
Municipal Election	55	6,679	
Business Improvement Area	56	10,924	
--	57		
Total	58	3,604,743	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kincardine T

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For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,272,343	-
Accounts receivable			
Canada	2	106,138	
Ontario	3	600,103	
Region or county	4	-	
Other municipalities	5	80,370	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	179,908	business taxes
Taxes receivable			
Current year's levies	9	364,207	12,977
Previous year's levies	10	139,676	1,482
Prior year's levies	11	30,088	1,898
Penalties and interest	12	44,147	1,266
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	883,498	
Provincial	15	536,824	
Municipal	16	1,009,666	
Other	17	173,308	
Other current assets	18	126,665	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	855,124	
Other long term assets	20	-	-
Total	21	6,402,065	

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

## Kincardine T

*For the year ended December 31, 1994.*

LIABILITIES				portion of loans not from chartered banks
<b>Current Liabilities</b>				
Temporary loans - current purposes	22	659,042		659,042
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	575,976		
Accounts payable and accrued liabilities				
Canada	26	17,579		
Ontario	27	6,045		
Region or county	28	-		
Other municipalities	29	5,085		
School Boards	30	-		
Trade accounts payable	31	742,874		
Other	32	414,976		
Other current liabilities	33	25,648		
<b>Net long term liabilities</b>				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	179,699		
- special area rates and special charges	35	324,797		
- benefitting landowners	36	12,242		
- user rates (consolidated entities)	37	301,386		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	37,000		
Less: Own holdings (negative)	40	-		
<b>Reserves and reserve funds</b>	41	3,604,743		
<b>Accumulated net revenue (deficit)</b>				
General revenue	42	95,757		
Special charges and special areas (specify)				
--	43	12,614		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	32,745		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	3,557		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 649,700		
<b>Total</b>	59	6,402,065		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		9
Non-line Department Support Staff	2		2
Fire	3		1
Police	4		1
Transit	5		-
Public Works	6		18
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		10
Libraries	11		-
Planning	12		-
Total	13		41

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,880,110		440,916	
Employee benefits	15	432,382		39,516	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			5,548,544	
Previous years' tax	17			599,980	
Penalties and interest	18			169,765	
	19			6,318,289	
	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			53,528	
- recoverable from general municipal revenues	25			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			-	
Total reductions	29			6,371,817	
Amounts added to the tax roll for collection purposes only	30			-	
Business taxes written off under subsection 441(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19940315
Due date of last installment (YYYYMMDD)	33		19940615
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19940915
Due date of last installment (YYYYMMDD)	36		19941115
			\$
Supplementary taxes levied with 1995 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1995	58	2,785,000	-	-	600,000
in 1996	59	2,600,000	-	-	-
in 1997	60	2,700,000	-	-	-
in 1998	61	2,800,000	-	-	-
in 1999	62	2,900,000	-	-	-
Total	63	13,785,000	-	-	600,000

STATISTICAL DATA

For the year ended December 31, 1994.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		12,911	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	2,736	337,808	116,487
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1994 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		-	2,281
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							
Loans or advances due to reserve funds as at December 31				84		659,041	
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, 1993				67	37,200	912,807	-
Approved in 1994				68	-	-	580,389
Financed in 1994				69	36,000	-	-
No long term financing necessary				70	1,200	912,807	-
Approved but not financed as at December 31, 1994				71	-	-	580,389
Applications submitted but not approved as at Decemeber 31, 1994				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1995	1996	1997	1998
				1	2	3	4
				\$	\$	\$	\$
				73	6,401,855	6,529,892	6,660,490
</							

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
<b>Social and Family Services</b>		
General Assistance	31	-

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
<b>Recreation and Cultural Services</b>		
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	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



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