

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 42059

MUNICIPALITY OF: Owen Sound C

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

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	27,279,383	-	9,919,764	17,359,619
Direct water billings on ratepayers -- own municipality	2	2,415,983	-		2,415,983
-- other municipalities	3	112,095	-		112,095
Sewer surcharge on direct water billings -- own municipality	4	1,409,726	-		1,409,726
-- other municipalities	5	-	-		-
Subtotal	6	31,217,187	-	9,919,764	21,297,423
PAYMENTS IN LIEU OF TAXATION					
Canada	7	50,372	-	-	50,372
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	96,030	-		96,030
The Municipal Act, section 157	10	57,675	-		57,675
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	572,974	-	92,218	480,756
Ontario Hydro	13	46,657	-	-	46,657
Liquor Control Board of Ontario	14	15,122	-	-	15,122
Other	15	-	-	-	-
Municipal enterprises	16	165,020	-	-	165,020
Other municipalities and enterprises	17	28,718	-	3,534	25,184
Subtotal	18	1,032,568	-	95,752	936,816
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	3,493,999			3,493,999
Special Transition Assistance	63	610,000			610,000
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	4,103,999			4,103,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,555,662			3,555,662
Canada specific grants	30	116,234			116,234
Other municipalities - grants and fees	31	575,534			575,534
Fees and service charges	32	6,652,019			6,652,019
Subtotal	33	10,899,449			10,899,449
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	139,251	-	-	139,251
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	284,738			284,738
Investment income - from own funds	39	155,987			155,987
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,031,368			1,031,368
Contributions from non-consolidated entities	45	58,973			58,973
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	635,796			635,796
--	48	12,903,855			12,903,855
Subtotal	50	15,209,968	-	-	15,209,968

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Owen Sound C

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Owen Sound C

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	2,722,186	2,459,728	996	260,075	1,387
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	258,341	242,350	561	14,839	591
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	474	474	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,981,001	2,702,552	1,557	274,914	1,978
Subtotal Commercial		4,670,332	4,007,471	-	662,861	-
Subtotal Industrial		2,074,595	1,780,147	-	294,448	-
Pipeline	2.870300	104,852	89,970	-	14,882	-
Other	-	-	-	-	-	-
Supplementary Taxes		51,209	44,645	-	6,564	-
Subtotal levied by tax rate		9,881,989	8,624,785	1,557	1,253,669	1,978
Railway rights-of-way		37,775	32,413	-	5,362	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		37,775	32,413	-	5,362	-
Total school board purposes		9,919,764	8,657,198	1,557	1,259,031	1,978

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	-	-	-	298,532
Protection to Persons and Property					
Fire	2	-	-	-	17,330
Police	3	133,119	3,110	333,557	345,307
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	1,055	152,759
Emergency measures	6	-	-	-	-
Subtotal	7	133,119	3,110	334,612	515,396
Transportation services					
Roadways	8	-	-	-	38,288
Winter Control	9	-	-	-	-
Transit	10	-	-	-	285,694
Parking	11	-	-	-	327,274
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	33,392
--	14	-	-	-	-
Subtotal	15	-	-	-	684,648
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,511
Garbage Collection	19	8,014	-	-	230,510
Garbage Disposal	20	-	-	-	1,135,600
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	8,014	-	-	1,368,621
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	173,855
--	29	-	-	-	-
Subtotal	30	-	-	-	173,855
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	3,292,766	-	-	1,994,870
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	3,292,766	-	-	1,994,870
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	14,407	2,720	43,380	1,085,155
Libraries	38	54,672	-	192,739	85,907
Other Cultural	39	33,984	27,954	-	335,807
Subtotal	40	103,063	30,674	236,119	1,506,869
Planning and Development					
Planning and Development	41	15,000	76,887	-	32,823
Commercial and Industrial	42	3,700	5,563	4,803	70,805
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	5,600
Subtotal	47	18,700	82,450	4,803	109,228
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,555,662	116,234	575,534	6,652,019

		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	1,176,135	-	1,153,102	1,278,076	-	56,482	3,550,831
Protection to Persons and Property								
Fire	2	1,850,714	-	102,244	137,286	-	-	2,090,244
Police	3	3,294,853	-	311,348	379,912	-	-	3,986,113
Conservation Authority	4	-	-	3,838	-	84,949	-	88,787
Protective inspection and control	5	226,892	34,112	74,806	-	-	5,900	329,910
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,372,459	34,112	492,236	517,198	84,949	5,900	6,495,054
Transportation services								
Roadways	8	1,232,550	355,984	675,145	1,233,328	-	264,740	3,232,267
Winter Control	9	229,918	-	525,379	-	-	-	755,297
Transit	10	49,045	-	697,941	45,600	-	248	792,338
Parking	11	75,039	-	76,782	46,390	-	81,919	280,130
Street Lighting	12	-	-	131,143	76,215	-	-	207,358
Air Transportation	13	501	76,239	119,107	22,893	-	-	218,740
--	14	-	-	-	-	-	-	-
Subtotal	15	1,587,053	432,223	2,225,497	1,424,426	-	183,069	5,486,130
Environmental services								
Sanitary Sewer System	16	-	205,103	661,226	603,471	-	125,000	1,594,800
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	500,602	222,925	799,599	2,221,113	-	1,521	3,745,760
Garbage Collection	19	185,706	-	516,654	46,448	-	36,392	785,200
Garbage Disposal	20	178,402	-	318,402	565,657	-	71,883	1,134,344
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	864,710	428,028	2,295,881	3,436,689	-	234,796	7,260,104
Health Services								
Public Health Services	24	-	-	-	20,939	264,855	-	285,794
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	469,017	-	-	-	469,017
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	166,994	-	67,458	11,625	-	-	246,077
--	29	-	-	-	-	-	-	-
Subtotal	30	166,994	-	536,475	32,564	264,855	-	1,000,888
Social and Family Services								
General Assistance	31	-	-	65	-	3,568,926	-	3,568,861
Assistance to Aged Persons	32	4,644,155	-	809,975	-	431	6,705	5,460,404
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	262,493	-	262,493
--	35	-	-	-	-	-	-	-
Subtotal	36	4,644,155	-	809,910	-	3,830,988	6,705	9,291,758
Social Housing	90	-	-	-	-	918,971	-	918,971
Recreation and Cultural Services								
Parks and Recreation	37	1,216,527	180,564	870,763	296,633	2,500	10,563	2,556,424
Libraries	38	493,576	-	264,997	16,035	70,073	-	844,681
Other Cultural	39	157,085	21,522	189,272	20,873	329,385	6,945	725,082
Subtotal	40	1,867,188	202,086	1,325,032	333,541	401,958	3,618	4,126,187
Planning and Development								
Planning and Development	41	118,630	-	178,294	35,139	309	-	332,372
Commercial and Industrial	42	99,242	44,346	181,068	117,579	-	9,059	451,294
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	49,145	-	142,709	-	-	1,491	190,363
Subtotal	47	267,017	44,346	502,071	152,718	309	7,568	974,029
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	15,945,711	1,140,795	9,340,204	7,175,212	5,502,030	-	39,103,952

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	Owen Sound C	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,847,948
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,701,554
Reserves and Reserve Funds	3	3,195,398
Subtotal	4	5,896,952
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	-
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	645,650
Canada	21	-
Other Municipalities	22	64,018
Subtotal	23	709,668
Other Financing		
Prepaid Special Charges	24	1,805
Proceeds From Sale of Land and Other Capital Assets	25	42,955
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	82,985
--	30	551,762
--	31	-
Subtotal	32	679,507
Total Sources of Financing	33	7,286,127
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	7,861,327
Subtotal	36	7,861,327
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	48,670
Total Applications	42	7,909,997
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,471,818
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	3,471,818
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,471,818
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Owen Sound C

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	552,741
Protection to Persons and Property					
Fire	2	-	-	-	173,591
Police	3	-	-	-	1,206,690
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,380,281
Transportation services					
Roadways	8	288,453	-	64,018	2,887,985
Winter Control	9	-	-	-	-
Transit	10	-	-	-	632,399
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	85,036
Air Transportation	13	-	-	-	22,893
--	14	-	-	-	-
Subtotal	15	288,453	-	64,018	3,628,313
Environmental services					
Sanitary Sewer System	16	320,700	-	-	620,346
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	942,253
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	134,611
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	320,700	-	-	1,697,210
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	-	-	-	75,150
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	75,150
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	263,657
Libraries	38	4,311	-	-	20,346
Other Cultural	39	21,340	-	-	25,055
Subtotal	40	25,651	-	-	309,058
Planning and Development					
Planning and Development	41	-	-	-	448
Commercial and Industrial	42	10,846	-	-	218,126
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	10,846	-	-	218,574
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	645,650	-	64,018	7,861,327

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Owen Sound C

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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	58,106	
	Subtotal	7	-	
Transportation services				
Roadways		8	58,106	
Winter Control		9	325,158	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	129,864	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	455,022	
Storm Sewer System		17	186,206	
Waterworks System		18	-	
Garbage Collection		19	123,474	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	309,680	
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	-	
Social Housing		90	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	243,862	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	243,862	
Commercial and Industrial		42	75,536	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	75,536	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Owen Sound C

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		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	-	
: To Canada and agencies	2	186,206	
: To other	3	956,000	
Subtotal	4	1,142,206	
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: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	1,142,206	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,142,206	
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 U.S. dollars	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	626,383	
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	626,383	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Owen Sound C

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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. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	721,736	196,135		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	186,990	35,934		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	908,726	232,069		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
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
		\$	\$	\$	\$
2000	61	802,206	128,764	-	-
2001	62	340,000	38,250	-	-
2002	63	-	-	-	-
2003	64	-	-	-	-
2004		-	-	-	-
2005 - 2009	65	-	-	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,142,206	167,014	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72	-			
2001	73	-			
2002	74	-			
2003	75	-			
2004	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Owen Sound C

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For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	8,694,187	44,645	-	8,738,832	8,657,196	81,636	-	8,738,832	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	1,841	-	-	1,841	1,557	284	-	1,841	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	1,265,152	6,564	-	1,271,716	1,259,031	12,685	-	1,271,716	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	3,127	-	-	3,127	1,980	1,147	-	3,127	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	9,964,307	51,209	-	10,015,516	9,919,764	95,752	-	10,015,516	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Owen Sound C

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		1	\$
Balance at the beginning of the year	1	10,272,044	
Revenues			
Contributions from revenue fund	2	4,473,658	
Contributions from capital fund	3	48,670	
Development Charges Act	67	8,874	
Lot levies and subdivider contributions	60	12,634	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	334,195	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	4,878,031	
Expenditures			
Transferred to capital fund	14	3,195,398	
Transferred to revenue fund	15	1,031,368	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,226,766	
Balance at the end of the year for:			
Reserves	23	1,509,423	
Reserve Funds	24	9,413,886	
Total	25	10,923,309	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	485,000	
Contingencies	27	769,055	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	4,330,695	
Sick leave	31	401,830	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	115,180	
- sanitary and storm sewers	36	-	
- parks and recreation	64	84,388	
- library	65	-	
- other cultural	66	22,077	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,744,502	
Waterworks current purposes	49	618,933	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	652,160	
Lot levies and subdivider contributions	44	526,165	
Recreational land (the Planning Act)	46	49,184	
Parking revenues	45	124,140	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	10,923,309	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,293,323	-
Accounts receivable			
Canada	2	275,634	
Ontario	3	612,516	
Region or county	4	178,298	
Other municipalities	5	65,783	
School Boards	6	353,927	portion of taxes
Waterworks	7	242,788	receivable for
Other (including unorganized areas)	8	1,567,073	business taxes
Taxes receivable			
Current year's levies	9	1,687,927	
Previous year's levies	10	521,924	-
Prior year's levies	11	372,294	-
Penalties and interest	12	198,530	-
Less allowance for uncollectables (negative)	13	- 41,819	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	12,903,855	
Other current assets	18	670,282	portion of line 20
Capital outlay to be recovered in future years	19	1,142,206	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	36,085	-
	Total 21	26,080,626	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Owen Sound C

For the year ended December 31, 1999.

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	- 431		
Other municipalities	29	-		
School Boards	30	9,690		
Trade accounts payable	31	3,120,201		
Other	32	-		
Other current liabilities	33	271,057		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,018,732		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	123,474		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	10,923,309		
Accumulated net revenue (deficit)				
General revenue	42	1,192,598		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	63		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	6,211		
--	53	- 16,315		
--	54	12,903,855		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,471,818		
Total	59	26,080,626		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		25
Fire	3		30
Police	4		46
Transit	5		-
Public Works	6		57
Health Services	7		4
Homes for the Aged	8		51
Other Social Services	9		-
Parks and Recreation	10		17
Libraries	11		20
Planning	12		7
Total	13		260
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	10,667,909	3,363,145
Employee benefits	15	1,539,971	374,686
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		24,782,371
Previous years' tax	17		1,353,049
Penalties and interest	18		313,474
Subtotal	19		26,448,894
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		105,248
- recoverable from upper tier	90		-
- recoverable from school boards	91		170,865
Transfers to tax sale and tax registration accounts	26		-
The Municipal Elderly Residents' Assistance Act - reductions	27		-
- refunds	28		-
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92		-
- cancellations	93		-
- other	94		-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	-
- recoverable from general municipal accounts	96	-	-
- recoverable from upper tier	97	-	-
- recoverable from school boards			
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98		-
- industrial properties	99		-
--	80		-
Total reductions	29		26,725,007
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 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,331
Due date of last installment (YYYYMMDD)	33		19,990,430
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,730
Due date of last installment (YYYYMMDD)	36		19,990,930
			\$
Supplementary taxes levied with 2000 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
		\$	\$
Estimated to take place	58	5,000,000	-
in 2000	59	5,000,000	-
in 2001	60	5,000,000	-
in 2002	61	5,000,000	-
in 2003	62	5,000,000	-
in 2004	63	25,000,000	-
Total			

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		89,139		45,160					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1999 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		9,343		1,450,091		965,892			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1999 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		9,286		896,226		513,500			
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		9,176,794	
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, 1998		67		-		24,504		2,848,047		2,872,551	
Approved in 1999		68		-		-		599,267		599,267	
Financed in 1999		69		-		-		-		-	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1999		71		-		24,504		3,447,314		3,471,818	
Applications submitted but not approved as at Decemeber 31, 1999		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		30,000,000		30,000,000		30,000,000		30,000,000		30,000,000	
13. Municipal procurement this year											
						1		2			
								\$			
Total construction contracts awarded		85		18						3,718,491	
Construction contracts awarded at \$100,000 or greater		86		12						3,456,696	

ANALYSIS OF USER FEES

Municipality

Owen Sound C

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	32	1 Month	1,277	1,825	1,994,870	0
	20	2 Tonne	44	58	1,128,999	0
	37	3 Hour	12	146	498,365	0
	11	4 Hour	0	1	312,034	just below 5
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			3,934,268	
All other user fees		22			2,717,751	
	Total	23			6,652,019	