

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41036

MUNICIPALITY OF: Walkerton T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Walkerton T
-------------

13

		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	3,925,040	344,201	1,905,628	1,675,211
Direct water billings on ratepayers -- own municipality	2	331,672	-		331,672
-- other municipalities	3	1,200	-		1,200
Sewer surcharge on direct water billings -- own municipality	4	100,876	-		100,876
-- other municipalities	5	-	-		-
Subtotal	6	4,358,788	344,201	1,905,628	2,108,959
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	21,335	-	-	21,335
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	10,275	2,197		8,078
Other	11	521	100		421
Ontario Enterprises					
Ontario Housing Corporation	12	18,677	1,726	9,655	7,296
Ontario Hydro	13	1,446	134	-	1,312
Liquor Control Board of Ontario	14	4,750	909	-	3,841
Other	15	1,410	270	-	1,140
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	9,564	888	-	8,676
Subtotal	18	67,978	6,224	9,655	52,099
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	57,180	-	-	57,180
Per Household Police	20	95,300	-	-	95,300
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	271,985	-	-	271,985
General Support	24	118,770	-	-	118,770
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	543,235	-	-	543,235
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	172,923			172,923
Canada specific grants	30	1,006			1,006
Other municipalities - grants and fees	31	159,170			159,170
Fees and service charges	32	400,390			400,390
Subtotal	33	733,489			733,489
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	26,651	-	-	26,651
Fines	37	12,695			12,695
Penalties and interest on taxes	38	35,571			35,571
Investment income - from own funds	39	-			-
- other	40	101,267			101,267
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	38,654			38,654
Subtotal	50	214,838	-	-	214,838
TOTAL REVENUE	51	5,918,328	350,425	1,915,283	3,652,620

*For the year ended December 31, 1990.*

## Walkerton T

**2LT - OP**

[illegible]

*For the year ended December 31, 1990.*

## Walkerton T

4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Walkerton T

2LT - OP  
4

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	31,731,694	5,053,851	2,074,365	6.512000	7.661000	206,637	38,718	15,892	1,367	804	453	263,871
Separate consolidated													
Total all school board taxation	0						1,227,085	465,870	181,378	11,623	15,003	4,669	1,905,628

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Walkerton T

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	12	-	-	21,684
Protection to Persons and Property					
Fire	2	-	-	42,564	19
Police	3	-	-	-	17,679
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	42,564	17,698
Transportation services					
Roadways	8	88,551	1,006	34,547	936
Winter Control	9	32,888	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	25,243
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	121,439	1,006	34,547	26,179
Environmental services					
Sanitary Sewer System	16	-	-	-	24,103
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	40
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	24,143
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,586
--	29	-	-	-	-
Subtotal	30	-	-	-	6,586
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	37,775	-	55,323	100,300
--	35	-	-	-	-
Subtotal	36	37,775	-	55,323	100,300
Recreation and Cultural Services					
Parks and Recreation	37	8,720	-	21,700	187,120
Libraries	38	-	-	5,036	2,590
Other Cultural	39	1,009	-	-	4,460
Subtotal	40	9,729	-	26,736	194,170
Planning and Development					
Planning and Development	41	2,628	-	-	5,287
Commercial and Industrial	42	-	-	-	2,524
Residential Development	43	1,340	-	-	1,819
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,968	-	-	9,630
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	172,923	1,006	159,170	400,390

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality
Walkerton 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	234,143	-	124,227	131,748	7,589	-	497,707
Protection to Persons and Property								
Fire	2	72,387	-	38,504	19,860	-	24,101	154,852
Police	3	509,362	-	71,769	20,327	-	-	601,458
Conservation Authority	4	-	-	-	-	23,141	-	23,141
Protective inspection and control	5	19,232	-	1,098	-	-	-	20,330
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	600,981	-	111,371	40,187	23,141	24,101	799,781
Transportation services								
Roadways	8	159,415	-	52,060	86,861	-	-	298,336
Winter Control	9	19,134	-	46,643	-	-	-	65,777
Transit	10	-	-	-	-	-	-	-
Parking	11	1,228	-	1,563	-	-	-	2,791
Street Lighting	12	-	-	52,431	14,905	-	-	67,336
Air Transportation	13	-	-	-	-	49,981	-	49,981
--	14	-	-	-	-	-	-	-
Subtotal	15	179,777	-	152,697	101,766	49,981	-	484,221
Environmental services								
Sanitary Sewer System	16	121,929	103,318	118,647	32,077	-	-	375,971
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	80,706	31,020	86,931	101,672	-	24,101	276,228
Garbage Collection	19	-	-	31,374	29,441	-	-	60,815
Garbage Disposal	20	-	-	95,585	-	-	-	95,585
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	202,635	134,338	332,537	163,190	-	24,101	808,599
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	16,206	-	9,228	3,382	-	-	28,816
--	29	-	-	-	-	-	-	-
Subtotal	30	16,206	-	9,228	3,382	-	-	28,816
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	183,678	-	34,020	1,575	-	-	219,273
--	35	-	-	-	-	-	-	-
Subtotal	36	183,678	-	34,020	1,575	-	-	219,273
Recreation and Cultural Services								
Parks and Recreation	37	249,513	31,350	145,627	10,108	-	-	436,598
Libraries	38	8,175	-	18,469	11,143	-	-	37,787
Other Cultural	39	2,228	-	7,783	4,888	-	-	14,899
Subtotal	40	259,916	31,350	171,879	26,139	-	-	489,284
Planning and Development								
Planning and Development	41	5,933	-	195	-	-	-	6,128
Commercial and Industrial	42	8,879	16,500	36,462	-	9,660	-	71,501
Residential Development	43	-	-	90	-	-	-	90
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	14,812	16,500	36,747	-	9,660	-	77,719
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,692,148	182,188	972,706	467,987	90,371	-	3,405,400

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		38,878
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		247,232
Reserves and Reserve Funds	3		143,188
Subtotal	4		390,420
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		857,695
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		857,695
Grants and Loan Forgiveness			
Ontario	20		444,346
Canada	21		-
Other Municipalities	22		370,363
Subtotal	23		814,709
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		146,165
--	30		-
--	31		-
Subtotal	32		146,165
Total Sources of Financing	33		2,208,989
Applications			
Own Expenditures			
Short Term Interest Costs	34		1,142
Other	35		2,048,897
Subtotal	36		2,050,039
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		5,000
Total Applications	42		2,055,039
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	115,072
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	140,450
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		25,378
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	115,072
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Walkerton T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	112,000
Protection to Persons and Property					
Fire	2	-	-	-	2,860
Police	3	-	-	-	5,327
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	8,187
Transportation services					
Roadways	8	296,077	-	370,363	1,165,803
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	14,905
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	296,077	-	370,363	1,180,708
Environmental services					
Sanitary Sewer System	16	18,632	-	-	44,134
Storm Sewer System	17	-	-	-	-
Waterworks System	18	114,808	-	-	638,049
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	8,429	-	-	37,870
--	22	-	-	-	-
Subtotal	23	141,869	-	-	720,053
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,382
--	29	-	-	-	-
Subtotal	30	-	-	-	3,382
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	6,400	-	-	7,975
--	35	-	-	-	-
Subtotal	36	6,400	-	-	7,975
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	6,591
Libraries	38	-	-	-	11,143
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	17,734
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	444,346	-	370,363	2,050,039

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Walkerton T
-------------

7  
11

		1	\$
General Government	1	40,000	
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	240,257	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	240,257
Environmental services			
Sanitary Sewer System	16	127,000	
Storm Sewer System	17	-	
Waterworks System	18	470,994	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	597,994
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	81,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	81,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	30,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	30,000
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	989,251

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Walkerton T

For the year ended December 31, 1990.

			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	149,000
: To Canada and agencies			2	-
: To other			3	840,251
	Subtotal		4	989,251
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	989,251
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	119,000
Long term bank loans			18	840,251
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	30,000
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Walkerton T
-------------

For the year ended December 31, 1990.

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. 1990 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	126,600	19,068		
- general tax rates *	51	5,000	500		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	17,444	13,576		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--					
--					
--					
Total	78	149,044	33,144		
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
		\$	\$	\$	\$
1991	60	185,260	82,064	-	-
1992	61	192,730	68,513	-	-
1993	62	201,440	54,384	-	-
1994	63	147,780	39,590	-	-
1995	64	111,780	28,420	-	-
1996-2000	65	150,261	17,030	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	989,251	290,001	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Walkerton T

For the year ended December 31, 1990.

		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		225,636	5,619	231,255									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		-	-	-									
Library rate	5		-	-	-									
Road rate	6		119,864	-	119,864									
--	7		-	-	-									
--	8		-	-	-									
Payments in lieu of taxes	9		-	-	-									
Telephone and telegraph taxation	10		-	-	-									
Subtotal levied by mill rate -- general	11	-	1,904	345,500	5,619	351,119	333,714	10,487	-	6,224	-	350,425	-	2,598
Special purpose requisitions														
Water	12		-	-	-									
Transit	13		-	-	-									
Sewer	14		-	-	-									
Library	15		-	-	-									
--	16		-	-	-									
--	17		-	-	-									
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-		
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-		
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-		
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-		
Total region or county	22	-	1,904	345,500	5,619	351,119	333,714	10,487	-	6,224	-	350,425	-	2,598



1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Walkerton T

For the year ended December 31, 1990.

		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	935	723,489	14,521	-	738,010	709,036	24,337	2,355	-	735,728	-	1,347
	--	31	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
	--	40	339	382,595	3,769	-	386,364	381,118	1,802	3,321	-	386,241		216
	--	41	-	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-		
Secondary Public (specify)														
	--	50	23	515,757	10,381	-	526,138	506,037	18,088	1,681	-	525,806	-	309
	--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)														
	--	70	715	266,515	2,624	-	269,139	263,871	1,339	2,298	-	267,508	-	916
	--	71	-	-	-	-	-	-	-	-	-	-	-	
	--	72	-	-	-	-	-	-	-	-	-	-		
Total school boards		36	2,012	1,888,356	31,295	-	1,919,651	1,860,062	45,566	9,655	1,915,283	-	2,356	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Walkerton T

10  
15

		1	
		\$	
Balance at the beginning of the year	1	995,833	
Revenues			
Contributions from revenue fund	2	220,755	
Contributions from capital fund	3	5,000	
Lot levies and subdivider contributions	60	63,188	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	48,763	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	337,706
Expenditures			
Transferred to capital fund	14	143,188	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	143,188
Balance at the end of the year for:			
Reserves	23	602,721	
Reserve Funds	24	587,630	
	Total	25	1,190,351
Analysed as follows:			
Working funds	26	177,115	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	38,120	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	54,621	
- roads	35	36,144	
- sanitary and storm sewers	36	161,820	
- parks and recreation	64	9,811	
- library	65	-	
- other cultural	66	-	
- water	38	96,850	
- transit	39	-	
- housing	40	-	
- industrial development	41	425,606	
- other and unspecified	42	157,705	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	29,332	
Parking revenues	45	3,227	
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	1,190,351

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Walkerton T
-------------

11  
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	970,770	-
Accounts receivable			
Canada	2	21,647	
Ontario	3	309,586	
Region or county	4	-	
Other municipalities	5	98,395	
School Boards	6	-	portion of taxes
Waterworks	7	12,519	receivable for
Other (including unorganized areas)	8	141,002	business taxes
Taxes receivable			
Current year's levies	9	201,350	-
Previous year's levies	10	44,955	-
Prior year's levies	11	17,336	-
Penalties and interest	12	30,622	-
Less allowance for uncollectables (negative)	13	- 21,377	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	4,400	portion of line 20
Capital outlay to be recovered in future years	19	989,251	for tax sale / tax
Other long term assets	20	-	registration
	21	2,820,456	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Walkerton T
-------------

For the year ended December 31, 1990.

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	14,184		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	213,188		
Other	32	-		
Other current liabilities	33	11,630		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	989,251		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,190,351		
Accumulated net revenue (deficit)				
General revenue	42	219,766		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	75,881		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 3,913		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 2,598		
School boards	57	- 2,356		
Unexpended capital financing / (unfinanced capital outlay)	58	115,072		
Total	59	2,820,456		

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	3	
Non-line Department Support Staff	2	4	
Fire	3	-	
Police	4	10	
Transit	5	-	
Public Works	6	6	
Health Services	7	3	
Homes for the Aged	8	-	
Other Social Services	9	2	
Parks and Recreation	10	5	
Libraries	11	-	
Planning	12	-	
Total	13	33	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	985,015	376,501
Employee benefits	15	341,846	46,971
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,707,513	
Previous years' tax	17	238,410	
Penalties and interest	18	59,891	
Subtotal	19	4,005,814	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		10,550	
- recoverable from general municipal revenues	25	5,627	
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	4,021,991	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19900301	
Due date of last installment (YYYYMMDD)	33	19900501	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	0	
Due date of last installment (YYYYMMDD)	36	19901101	
		\$	
Supplementary taxes levied with 1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	forecast not yet submitted to the O.M.B or Council		
Estimated to take place	1 \$	2 \$	3 \$
in 1992	58	731,000	-
in 1993	59	730,000	-
in 1994	60	725,000	-
in 1995	61	700,000	-
in 1996	62	700,000	-
Total	63	3,586,000	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	51,571	49,153		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	1,908	198,151	133,521	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	1,875	100,876	-	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
							1		
							\$		
Loans or advances due to reserve funds as at December 31					84	-			
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1989					67	-	-	-	
Approved in 1990					68	-	857,695	857,695	
Financed in 1990					69	-	857,695	857,695	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					3,450,000	3,531,075	3,707,629	3,915,255	4,267,630