

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 36044

MUNICIPALITY OF: Wallaceburg T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Wallaceburg 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	10,333,365	951,042	4,057,751	5,324,572
Direct water billings on ratepayers -- own municipality	2	1,170,723	-		1,170,723
-- other municipalities	3	64,129	-		64,129
Sewer surcharge on direct water billings -- own municipality	4	1,024,577	-		1,024,577
-- other municipalities	5	-	-		-
Subtotal	6	12,592,794	951,042	4,057,751	7,584,001
PAYMENTS IN LIEU OF TAXATION					
Canada	7	26,641	-	-	26,641
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	17,713	2,790		14,923
The Municipal Act, section 157	10	9,150	1,441		7,709
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	111,673	10,521	44,883	56,269
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	2,983	470	-	2,513
Other	15	-	-	-	-
Municipal enterprises	16	58,586	-	-	58,586
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	226,746	15,222	44,883	166,641
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	136,410	-	-	136,410
Per Household Police	20	227,350	-	-	227,350
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	1,009,686	-	-	1,009,686
General Support	24	440,230	-	-	440,230
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,813,676	-	-	1,813,676
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	932,077			932,077
Canada specific grants	30	7,559			7,559
Other municipalities - grants and fees	31	161,056			161,056
Fees and service charges	32	790,556			790,556
Subtotal	33	1,891,248	1,891,248		
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	111,383	-	-	111,383
Fines	37	13,131			13,131
Penalties and interest on taxes	38	119,275			119,275
Investment income - from own funds	39	-			-
- other	40	344,365			344,365
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	14,850			14,850
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	603,004	-	-	603,004
TOTAL REVENUE	51	17,127,468	966,264	4,102,634	12,058,570

*For the year ended December 31, 1990.*

# Wallaceburg T

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[illegible]

*For the year ended December 31, 1990.*

## Wallaceburg T

## II. Upper tier purposes

[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	5,436,525	613,172	243,225	57.327000	67.443000	311,660	41,354	16,404	670	613	454	371,155
Separate consolidated													
Total all school board taxation	0						1,991,184	1,368,874	633,883	- 7,296	43,554	27,552	4,057,751

*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

Wallaceburg 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	2,129	5,357	-	122,662
Protection to Persons and Property					
Fire	2	-	-	-	2,005
Police	3	7,450	-	-	10,087
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	32,070	-	667	8,735
Emergency measures	6	-	-	-	-
Subtotal	7	39,520	-	667	20,827
Transportation services					
Roadways	8	468,131	-	145,426	80,361
Winter Control	9	24,087	-	-	197
Transit	10	-	-	-	-
Parking	11	-	-	-	14,037
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	9,518
Subtotal	15	492,218	-	145,426	104,113
Environmental services					
Sanitary Sewer System	16	5,470	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	14,619	-	-	37,139
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	54,557
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	20,089	-	-	91,696
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	75,616
--	29	-	-	-	-
Subtotal	30	-	-	-	75,616
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	353,513	-	14,963	106,663
--	35	-	-	-	-
Subtotal	36	353,513	-	14,963	106,663
Recreation and Cultural Services					
Parks and Recreation	37	24,608	-	-	223,756
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	24,608	-	-	223,756
Planning and Development					
Planning and Development	41	-	-	-	9,345
Commercial and Industrial	42	-	2,202	-	8,109
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	23,249
--	46	-	-	-	-
Subtotal	47	-	2,202	-	40,703
Electricity	48	-	-	-	4,520
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	932,077	7,559	161,056	790,556

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality
Wallaceburg 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	831,475	-	551,361	154,699	-	-	1,537,535
Protection to Persons and Property								
Fire	2	846,557	33,680	47,635	106,528	-	58,597	1,092,997
Police	3	1,502,924	-	194,621	82,093	-	-	1,779,638
Conservation Authority	4	-	36,053	44,870	-	24,232	-	105,155
Protective inspection and control	5	107,272	-	23,102	3,800	-	-	134,174
Emergency measures	6	5,136	38,625	2,378	-	-	-	46,139
Subtotal	7	2,461,889	108,358	312,606	192,421	24,232	58,597	3,158,103
Transportation services								
Roadways	8	366,865	323,545	480,163	266,584	-	-	1,437,157
Winter Control	9	48,763	-	80,491	5,000	-	-	134,254
Transit	10	-	-	-	-	-	-	-
Parking	11	37,734	38,008	14,987	-	-	-	90,729
Street Lighting	12	1,889	4,752	133,891	-	-	-	140,532
Air Transportation	13	-	-	-	-	-	-	-
--	14	32,738	-	162,426	-	-	-	195,164
Subtotal	15	487,989	366,305	871,958	271,584	-	-	1,997,836
Environmental services								
Sanitary Sewer System	16	64,482	6,595	950,821	284,858	-	-	1,306,756
Storm Sewer System	17	77,563	203,112	72,559	60,010	-	-	413,244
Waterworks System	18	612,368	82,027	407,577	188,512	-	58,597	1,231,887
Garbage Collection	19	47,427	24,828	421,910	15,128	-	-	509,293
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	801,840	316,562	1,852,867	548,508	-	58,597	3,461,180
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	65,042	-	24,432	6,557	-	-	96,031
--	29	-	-	-	-	-	-	-
Subtotal	30	65,042	-	24,432	6,557	-	-	96,031
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	462,213	6,621	107,216	5,786	-	-	581,836
--	35	-	-	-	-	-	-	-
Subtotal	36	462,213	6,621	107,216	5,786	-	-	581,836
Recreation and Cultural Services								
Parks and Recreation	37	583,195	39,957	292,404	200,303	-	-	1,115,859
Libraries	38	-	-	6,558	1,000	-	-	7,558
Other Cultural	39	-	-	8,700	-	44,740	-	53,440
Subtotal	40	583,195	39,957	307,662	201,303	44,740	-	1,176,857
Planning and Development								
Planning and Development	41	-	-	16,031	-	-	-	16,031
Commercial and Industrial	42	93,055	44,534	47,478	13,131	35,000	-	233,198
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	23,248	-	-	-	-	23,248
--	46	-	-	-	-	-	-	-
Subtotal	47	93,055	67,782	63,509	13,131	35,000	-	272,477
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,786,698	905,585	4,091,611	1,393,989	103,972	-	12,281,855

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	73,416	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,053,828	
Reserves and Reserve Funds	3	364,164	
Subtotal	4	1,417,992	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	1,360,139	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,360,139	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	34,549	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	43,237	
--	31	-	
Subtotal	32	77,786	
Total Sources of Financing	33	2,855,917	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,782,501	
Subtotal	36	2,782,501	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	2,782,501	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
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	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - 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

Wallaceburg T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	99,045
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	17,750	-	-	135,980
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	17,268
Emergency measures	6	-	-	-	-
Subtotal	7	17,750	-	-	153,248
Transportation services					
Roadways	8	1,239,424	-	-	1,569,687
Winter Control	9	-	-	-	39,549
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,239,424	-	-	1,609,236
Environmental services					
Sanitary Sewer System	16	-	-	-	237,979
Storm Sewer System	17	45,201	-	-	219,871
Waterworks System	18	11,995	-	-	247,258
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	1,428
Subtotal	23	57,196	-	-	706,536
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,616
--	29	-	-	-	-
Subtotal	30	-	-	-	9,616
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	8,178	-	-	13,964
--	35	-	-	-	-
Subtotal	36	8,178	-	-	13,964
Recreation and Cultural Services					
Parks and Recreation	37	37,591	-	-	189,856
Libraries	38	-	-	-	1,000
Other Cultural	39	-	-	-	-
Subtotal	40	37,591	-	-	190,856
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	1,360,139	-	-	2,782,501

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Wallaceburg T

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	175,000	
Police	3	-	
Conservation Authority	4	177,523	
Protective inspection and control	5	-	
Emergency measures	6	63,795	
Subtotal	7	416,318	
Transportation services			
Roadways	8	455,567	
Winter Control	9	-	
Transit	10	-	
Parking	11	58,900	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	514,467	
Environmental services			
Sanitary Sewer System	16	11,274	
Storm Sewer System	17	567,635	
Waterworks System	18	211,345	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	790,254	
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	10,100	
--	35	-	
Subtotal	36	10,100	
Recreation and Cultural Services			
Parks and Recreation	37	8,400	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	8,400	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	154,304	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	119,025	
--	46	-	
Subtotal	47	273,329	
Electricity	48	149,477	
Gas	49	-	
Telephone	50	-	
Total	51	2,162,345	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Wallaceburg 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	449,346
: To Canada and agencies			2	-
: To other			3	1,712,999
	Subtotal		4	2,162,345
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	2,162,345
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,162,345
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	324,655
Total liability under OMERS plans				
- initial unfunded			34	30,109
- 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	354,764

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Wallaceburg 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	- 990,385	3,899,931	373,726	
- share of integrated projects	49	-	-	-	
7. 1990 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	458,992	206,987		
- special are rates and special charges	51	36,900	15,958		
- benefitting landowners	52	67,178	37,543		
- user rates (consolidated entities)	53	51,175	30,852		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	15,476	15,196		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	629,721	306,536		
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	409,924	220,618	-	-
1992	61	427,150	169,226	-	-
1993	62	235,427	117,449	-	-
1994	63	254,940	92,425	-	-
1995	64	248,302	65,248	-	-
1996-2000	65	437,125	69,503	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,012,868	734,469	-	-
* 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			51,400	
1993	74			57,054	
1994	75			63,330	
1995	76			70,296	
Total	77			242,080	
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wallaceburg T

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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		951,183	15,081	966,264							
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	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	1,890	951,183	15,081	966,264	930,359	20,683	-	15,222	-	966,264	1,890
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	1,890	951,183	15,081	966,264	930,359	20,683	-	15,222	-	966,264	1,890



## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Wallaceburg T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*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	- 2,774	1,772,394	33,300	-	1,805,694	1,756,543	36,970	15,565	-	1,809,078	610
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	906	447,638	2,062	-	449,700	441,236	2,686	9,184	-	453,106	4,312
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,572	1,420,764	26,711	-	1,447,475	1,400,530	46,372	12,409	-	1,459,311	14,408
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,183	376,640	1,737	-	378,377	371,155	2,259	7,725	-	381,139	3,945
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,887	4,017,436	63,810	-	4,081,246	3,969,464	88,287	44,883	-	4,102,634	23,275

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Wallaceburg T

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15

		1	
		\$	
Balance at the beginning of the year	1	1,059,268	
Revenues			
Contributions from revenue fund	2	340,161	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	182,182	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	7,566	
- other	6	-	
--	9	10,800	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	540,709
Expenditures			
Transferred to capital fund	14	364,164	
Transferred to revenue fund	15	14,850	
Charges for long term liabilities - principal and interest	16	-	
--	63	50,396	
--	20	-	
--	21	-	
	Total expenditure	22	429,410
Balance at the end of the year for:			
Reserves	23	1,119,499	
Reserve Funds	24	51,068	
	Total	25	1,170,567
Analysed as follows:			
Working funds	26	310,351	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	316,543	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	60,032	
- sanitary and storm sewers	36	-	
- parks and recreation	64	142,979	
- library	65	-	
- other cultural	66	-	
- water	38	199,200	
- transit	39	6,500	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	1,674	
Recreational land (the Planning Act)	46	2,500	
Parking revenues	45	-	
Debenture repayment	47	29,394	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	10,000	
Waste Site	53	64,000	
Police Commission	54	9,894	
Municipal Election	55	17,500	
Business Improvement Area	56	-	
--	57		
	Total	58	1,170,567

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wallaceburg T
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,872,210	-
Accounts receivable			
Canada	2	4,893	
Ontario	3	336,665	
Region or county	4	-	
Other municipalities	5	2,375	
School Boards	6	8,838	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	502,824	business taxes
Taxes receivable			
Current year's levies	9	391,411	- 3,596
Previous year's levies	10	121,105	-
Prior year's levies	11	28,336	-
Penalties and interest	12	57,144	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	46,529	portion of line 20
Capital outlay to be recovered in future years	19	2,162,345	for tax sale / tax
Other long term assets	20	-	registration
	21	5,534,675	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wallaceburg T
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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	-		
Ontario	27	155,790		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	- 1,890		
Trade accounts payable	31	797,468		
Other	32	147,480		
Other current liabilities	33	197,422		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,442,743		
- special area rates and special charges	35	72,400		
- benefitting landowners	36	286,380		
- user rates (consolidated entities)	37	211,345		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	149,477		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,170,567		
Accumulated net revenue (deficit)				
General revenue	42	191,219		
Special charges and special areas (specify)				
--	43	289,737		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	399,372		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,890		
School boards	57	23,275		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	5,534,675		

STATISTICAL DATA

For the year ended December 31, 1990.

1												
1. Number of continuous full time employees as at December 31												
Administration												
16												
Non-line Department Support Staff												
2												
Fire												
3												
Police												
4												
Transit												
5												
Public Works												
6												
Health Services												
7												
Homes for the Aged												
8												
Other Social Services												
9												
Parks and Recreation												
10												
Libraries												
11												
Planning												
12												
Total												
13												
129												
continuous full time employees December 31												
other												
1												
2												
\$												
\$												
2. Total expenditures during the year on:												
Wages and salaries												
14												
Employee benefits												
15												
720,455												
492,598												
28,793												
3. Reductions of tax roll during the year (lower tier municipalities only)												
1												
\$												
Cash collections: Current year's tax												
16												
Previous years' tax												
17												
Penalties and interest												
18												
Subtotal												
19												
10,124,436												
Discounts allowed												
20												
Tax adjustments under section 362 and 363 of the Municipal Act												
- amounts added to the roll (negative)												
22												
- amounts written off												
23												
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												
- recoverable from upper tier and school boards												
24												
36,178												
- recoverable from general municipal revenues												
25												
38,246												
Transfers to tax sale and tax registration accounts												
26												
24,355												
The Municipal Elderly Residents' Assistance Act - reductions												
27												
- refunds												
28												
Other (specify)												
80												
1,723												
Total reductions												
29												
10,224,938												
Amounts added to the tax roll for collection purposes only												
30												
125,884												
Business taxes written off under subsection 495(1) of the Municipal Act												
81												
1,558												
4. Tax due dates for 1990 (lower tier municipalities only)												
1												
Interim billings: Number of installments												
31												
1												
Due date of first installment (YYYYMMDD)												
32												
19900228												
Due date of last installment (YYYYMMDD)												
33												
0												
Final billings: Number of installments												
34												
2												
Due date of first installment (YYYYMMDD)												
35												
19900628												
Due date of last installment (YYYYMMDD)												
36												
19900831												
\$												
Supplementary taxes levied with1994 due date												
37												
-												
5. Projected capital expenditures and long term financing requirements as at December 31												
long term financing requirements												
gross expenditures												
approved by the O.M.B. or Concil												
submitted but not yet approved by O.M.B. or Council												
forecast not yet submitted to the O.M.B or Council												
1												
2												
3												
4												
\$												
\$												
Estimated to take place												
in 1992												
58												
5,000,000												
-												
-												
5,500,000												
in 1993												
59												
5,000,000												
-												
-												
1,000,000												
in 1994												
60												
3,000,000												
-												
-												
-												
in 1995												
61												
3,000,000												
-												
-												
-												
in 1996												
62												
3,000,000												
-												
-												
-												
Total												
63												
19,000,000												
-												
-												
6,500,000												

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		63,758	
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	4,311	586,196	584,527
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					44	4,301	517,106	507,471
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		-	
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	114,600	229,649	-
Approved in 1990					68	-	-	-
Financed in 1990					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1990					71	114,600	229,649	-
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1991	1992	1993	1994
					1	2	3	4
					\$			
73					17,000,000	18,000,000	19,000,000	20,000,000
					21,000,000			