

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41036

MUNICIPALITY OF: Walkerton T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	4,237,294	380,751	2,014,095	1,842,448
Direct water billings on ratepayers -- own municipality	2	358,933	-		358,933
-- other municipalities	3	2,052	-		2,052
Sewer surcharge on direct water billings -- own municipality	4	64,431	-		64,431
-- other municipalities	5	47,240	-		47,240
Subtotal	6	4,709,950	380,751	2,014,095	2,315,104
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	22,348	-	-	22,348
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	11,625	2,236		9,389
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	19,631	1,865	9,951	7,815
Ontario Hydro	13	1,517	292	-	1,225
Liquor Control Board of Ontario	14	5,097	982	-	4,115
Other	15	2,071	399	-	1,672
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	10,034	-	-	10,034
Subtotal	18	72,323	5,774	9,951	56,598
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	570,397	-	-	570,397
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	202,458			202,458
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	195,381			195,381
Fees and service charges	32	506,935			506,935
Subtotal	33	904,774			904,774
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	24,427	-	-	24,427
Fines	37	12,853			12,853
Penalties and interest on taxes	38	47,200			47,200
Investment income - from own funds	39	-			-
- other	40	84,798			84,798
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	103,391			103,391
Contributions from reserves and reserve funds	44	2,730			2,730
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	4,306			4,306
Subtotal	50	279,705	-	-	279,705
TOTAL REVENUE	51	6,537,149	386,525	2,024,046	4,126,578

For the year ended December 31, 1991.

Walkerton T

2LT - OP
4

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	31,193,440	5,810,214	2,368,280	6.642800	7.815000	207,211	45,407	18,508	1,462	430	768	273,786
Separate consolidated													
Total all school board taxation	0						1,292,247	491,899	188,293	31,417	5,208	5,031	2,014,095

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	-	-	-	9,780
Protection to Persons and Property					
Fire	2	-	-	45,230	-
Police	3	8,008	-	-	15,477
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	8,008	-	45,230	15,477
Transportation services					
Roadways	8	81,889	-	34,446	2,020
Winter Control	9	38,860	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	25,095
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	120,749	-	34,446	27,115
Environmental services					
Sanitary Sewer System	16	-	-	-	55,217
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	27,383
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	82,600
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,485
--	29	-	-	-	-
Subtotal	30	-	-	-	4,485
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	56,430	-	85,369	123,270
--	35	-	-	-	-
Subtotal	36	56,430	-	85,369	123,270
Recreation and Cultural Services					
Parks and Recreation	37	16,358	-	26,400	229,061
Libraries	38	-	-	3,936	6,833
Other Cultural	39	913	-	-	-
Subtotal	40	17,271	-	30,336	235,894
Planning and Development					
Planning and Development	41	-	-	-	4,595
Commercial and Industrial	42	-	-	-	2,051
Residential Development	43	-	-	-	1,668
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	8,314
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	202,458	-	195,381	506,935

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	237,049	32,243	139,086	336,323	-	-	744,701
Protection to Persons and Property								
Fire	2	103,307	-	57,098	33,965	-	-	194,370
Police	3	563,980	-	57,764	22,204	-	-	643,948
Conservation Authority	4	-	-	-	-	46,931	-	46,931
Protective inspection and control	5	13,161	-	841	-	-	-	14,002
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	680,448	-	115,703	56,169	46,931	-	899,251
Transportation services								
Roadways	8	201,507	113,428	52,925	187,500	-	-	555,360
Winter Control	9	21,512	-	56,287	-	-	-	77,799
Transit	10	-	-	-	-	-	-	-
Parking	11	1,560	-	6,543	1,500	-	-	9,603
Street Lighting	12	-	-	48,164	8,000	-	-	56,164
Air Transportation	13	-	-	-	-	32,514	-	32,514
--	14	-	-	-	-	-	-	-
Subtotal	15	224,579	113,428	163,919	197,000	32,514	-	731,440
Environmental services								
Sanitary Sewer System	16	136,797	111,517	134,947	70,589	-	-	453,850
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	89,991	119,451	112,697	96,000	-	-	418,139
Garbage Collection	19	-	-	48,300	-	-	-	48,300
Garbage Disposal	20	-	-	73,656	2,009	-	-	75,665
Pollution Control	21	-	-	15,750	-	-	-	15,750
--	22	-	-	-	-	-	-	-
Subtotal	23	226,788	230,968	385,350	168,598	-	-	1,011,704
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	17,256	-	3,592	3,500	-	-	24,348
--	29	-	-	-	-	-	-	-
Subtotal	30	17,256	-	3,592	3,500	-	-	24,348
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	221,866	-	52,040	-	-	-	273,906
--	35	-	-	-	-	-	-	-
Subtotal	36	221,866	-	52,040	-	-	-	273,906
Recreation and Cultural Services								
Parks and Recreation	37	276,553	30,670	162,096	24,975	-	-	494,294
Libraries	38	13,828	-	22,957	9,912	-	-	46,697
Other Cultural	39	2,658	-	7,519	3,064	-	-	13,241
Subtotal	40	293,039	30,670	192,572	37,951	-	-	554,232
Planning and Development								
Planning and Development	41	-	-	1,819	2,800	-	-	4,619
Commercial and Industrial	42	4,449	16,500	24,118	7,756	13,143	-	65,966
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	600	-	600
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	4,449	16,500	25,937	10,556	13,743	-	71,185
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,905,474	423,809	1,078,199	810,097	93,188	-	4,310,767

1991 FINANCIAL INFORMATION RETURN

Municipality

Walkerton T

59

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	115,072	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		309,687	
Reserves and Reserve Funds	3		192,323	
Subtotal	4		502,010	
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		144,625	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		144,625	
Grants and Loan Forgiveness				
Ontario	20		438,005	
Canada	21		-	
Other Municipalities	22		17,575	
Subtotal	23		455,580	
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		22,551	
--	30		-	
--	31		-	
Subtotal	32		22,551	
Total Sources of Financing	33		1,124,766	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,021,316	
Subtotal	36		1,021,316	
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		218,522	
Total Applications	42		1,239,838	
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		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Walkerton T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	9,043
Protection to Persons and Property					
Fire	2	-	-	-	37,727
Police	3	-	-	-	16,704
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	54,431
Transportation services					
Roadways	8	149,708	-	17,575	341,496
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	1,368
Street Lighting	12	-	-	-	6,120
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	149,708	-	17,575	348,984
Environmental services					
Sanitary Sewer System	16	227,084	-	-	377,338
Storm Sewer System	17	-	-	-	-
Waterworks System	18	61,213	-	-	157,694
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	567
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	288,297	-	-	535,599
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,694
--	29	-	-	-	-
Subtotal	30	-	-	-	2,694
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	1,844
--	35	-	-	-	-
Subtotal	36	-	-	-	1,844
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	56,520
Libraries	38	-	-	-	4,445
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	60,965
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	7,756
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	7,756
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	438,005	-	17,575	1,021,316

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Walkerton T

7
11

		1	\$
General Government	1	10,919	
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	146,251	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	146,251
Environmental services			
Sanitary Sewer System	16	171,749	
Storm Sewer System	17	-	
Waterworks System	18	392,217	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	563,966
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	56,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	56,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	15,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	15,000
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	792,136

Municipality

Walkerton T

For the year ended December 31, 1991.

8
12

		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	71,000
: To Canada and agencies		2	-
: To other		3	721,136
	Subtotal	4	792,136
Plus: All debt assumed by the municipality from others			
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	792,136
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	71,000
Long term bank loans		18	721,136
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			
- 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			
Ministry of the Environment - sewer		30	-
- water		31	-
4. Actuarial balance of own sinking funds at year end			
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits			
Total liability under OMERS plans		34	-
- initial unfunded		35	-
- actuarial deficiency		36	-
Total liability for own pension funds		37	-
- initial unfunded		38	-
- actuarial deficiency		39	-
Outstanding loans guarantee		40	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		41	-
- hospital support		42	-
- university support		43	-
- leases and other agreements		44	-
Other (specify)		45	-
--			-
--			-
	Total		-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Walkerton T

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. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	257,963	40,895				
- general tax rates *	51	5,000	500				
- special are rates and special charges	52	-	-				
- benefitting landowners	53	78,777	40,674				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	56	-	-				
- hydro	57	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	60	-	-				
--	61	-	-				
--	62	-	-				
Total	78	341,740	82,069				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	280,660	75,000	-	-	-	-
1993	61	218,643	45,000	-	-	-	-
1994	62	109,947	25,000	-	-	-	-
1995	63	69,777	15,000	-	-	-	-
1996	64	69,777	10,000	-	-	-	-
1997-2001	65	43,332	4,000	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	792,136	174,000	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1992	72	-					
1993	73	-					
1994	74	-					
1995	75	-					
1996	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Walkerton T

For the year ended December 31, 1991.

		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		259,480	7,870	267,350									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		-	-	-									
Library rate	5		-	-	-									
Road rate	6		119,098	-	119,098									
--	7		-	-	-									
--	8		-	-	-									
Payments in lieu of taxes	9		-	-	-									
Telephone and telegraph taxation	10		-	-	-									
Subtotal levied by mill rate -- general	11	-	2,598	378,578	7,870	386,448	369,853	10,898	-	5,774	-	386,525	-	2,521
Special purpose requisitions	12													
Water			-	-	-									
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	-	2,598	378,578	7,870	386,448	369,853	10,898	-	5,774	-	386,525	-	2,521

1991 FINANCIAL INFORMATION RETURN

Municipality

Walkerton T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1,347	753,257	20,388	-	773,645	747,936	23,868	3,018	-	774,822	170
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	216	410,426	3,960	-	414,386	407,614	3,783	2,850	-	414,247	77
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	309	543,780	14,648	-	558,428	537,380	17,029	2,168	-	556,577	2,160
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	916	272,547	2,660	-	275,207	273,786	2,699	1,915	-	278,400	2,277
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,356	1,980,010	41,656	-	2,021,666	1,966,716	47,379	9,951	-	2,024,046	24

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Walkerton T

10
15

		1	
		\$	
Balance at the beginning of the year	1	1,190,351	
Revenues			
Contributions from revenue fund	2	500,410	
Contributions from capital fund	3	115,131	
Lot levies and subdivider contributions	60	48,336	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	46,323	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	710,200	
Expenditures			
Transferred to capital fund	14	192,323	
Transferred to revenue fund	15	2,730	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	195,053	
Balance at the end of the year for:			
Reserves	23	597,950	
Reserve Funds	24	1,107,547	
Total	25	1,705,497	
Analysed as follows:			
Working funds	26	175,794	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	60,043	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	480,783	
- roads	35	59,166	
- sanitary and storm sewers	36	187,978	
- parks and recreation	64	10,536	
- library	65	-	
- other cultural	66	-	
- water	38	128,042	
- transit	39	-	
- housing	40	-	
- industrial development	41	422,156	
- other and unspecified	42	170,370	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	7,150	
Parking revenues	45	3,479	
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	1,705,497	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Walkerton T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,464,365	-
Accounts receivable			
Canada	2	17,935	
Ontario	3	167,067	
Region or county	4	-	
Other municipalities	5	7,349	
School Boards	6	-	portion of taxes
Waterworks	7	1,757	receivable for
Other (including unorganized areas)	8	54,400	business taxes
Taxes receivable			
Current year's levies	9	227,711	-
Previous year's levies	10	80,984	-
Prior year's levies	11	24,868	-
Penalties and interest	12	37,777	-
Less allowance for uncollectables (negative)	13	- 7,140	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	4,669	portion of line 20
Capital outlay to be recovered in future years	19	792,136	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	2,873,878	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Walkerton T

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	14,862		
Ontario	27	2,690		
Region or county	28	6,430		
Other municipalities	29	-		
School Boards	30	34,096		
Trade accounts payable	31	191,513		
Other	32	-		
Other current liabilities	33	21,606		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	792,136		
- 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	1,705,497		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	103,941		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	3,604		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 2,521		
School boards	57	24		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,873,878		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	4	
Fire	3	-	
Police	4	9	
Transit	5	-	
Public Works	6	7	
Health Services	7	3	
Homes for the Aged	8	-	
Other Social Services	9	3	
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	1,072,774	444,699
Employee benefits	15	225,282	57,811
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,994,607	
Previous years' tax	17	157,789	
Penalties and interest	18	40,045	
Subtotal	19	4,192,441	
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	8,968	
- recoverable from general municipal revenues	25	6,008	
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	4,207,417	
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 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19910301	
Due date of last installment (YYYYMMDD)	33	19910501	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910801	
Due date of last installment (YYYYMMDD)	36	19911101	
		\$	
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 \$
in 1992	58	730,000	-
in 1993	59	725,000	-
in 1994	60	725,000	-
in 1995	61	710,000	-
in 1996	62	710,000	-
Total	63	3,600,000	-

					balance of fund		loans outstanding									
					1		2									
					\$		\$									
6. Ontario Home Renewal Plan trust fund at year end					82		114,662		74,175							
7. Analysis of direct water and sewer billings as at December 31																
					number of residential units		1991 billings residential units		all other properties		computer use only					
					1		2		3		4					
					\$		\$		\$							
Water					39		1,936		236,763		122,170					
In this municipality																
In other municipalities (specify municipality)																
--					40		-		-		-					
--					41		-		-		-					
--					42		-		-		-					
--					43		-		-		-					
--					64		-		-		-					
					number of residential units		1991 billings residential units		all other properties		computer use only					
					1		2		3		4					
					\$		\$		\$							
Sewer					44		-		-		64,431					
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		371,250					
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, 1991					67		-		-		-					
Approved in 1991					68		-		144,625		144,625					
Financed in 1991					69		-		144,625		144,625					
No long term financing necessary					70		-		-		-					
Approved but not financed as at December 31, 1991					71		-		-		-					
Applications submitted but not approved as at Decemeber 31, 1991					72		-		-		-					
12. Forecast of total revenue fund expenditures																
					1992		1993		1994		1995		1996			
					1		2		3		4		5			
					\$		\$		\$		\$		\$			
					73		4,516,600		4,586,932		4,628,671		4,695,257		4,769,162	