

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 41036

MUNICIPALITY OF: Walkerton T

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,237,850	384,815	1,903,730	1,949,305
Direct water billings on ratepayers					
-- own municipality	2	434,704	-		434,704
-- other municipalities	3	2,587	-		2,587
Sewer surcharge on direct water billings					
-- own municipality	4	106,788	-		106,788
-- other municipalities	5	97,800	-		97,800
<b>Subtotal</b>	6	4,879,729	384,815	1,903,730	2,591,184
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	19,764	-	-	19,764
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	11,475	2,188		9,287
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	21,617	2,073	10,297	9,247
Ontario Hydro	13	1,497	145	-	1,352
Liquor Control Board of Ontario	14	5,764	1,055	-	4,709
Other	15	1,894	347	-	1,547
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	10,198	-	-	10,198
<b>Subtotal</b>	18	72,209	5,808	10,297	56,104
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	28	512,951	-	-	512,951
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	174,520			174,520
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	164,971			164,971
Fees and service charges	32	538,489			538,489
<b>Subtotal</b>	33	877,980			877,980
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	28,918	-	-	28,918
Fines	37	6,091			6,091
Penalties and interest on taxes	38	58,886			58,886
Investment income - from own funds	39	-			-
- other	40	20,169			20,169
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,700			1,700

*For the year ended December 31, 1993.*

## Walkerton T

4

[illegible]

*For the year ended December 31, 1993.*

## Walkerton T

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	16,771,503	2,975,523	1,278,965	9.740000	11.460000	163,303	34,085	14,651	4,106	674	368	217,187
Separate consolidated													
Total all school board taxation	0						1,226,450	464,721	178,171	25,201	4,907	4,280	1,903,730

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	-	-	12,083
Protection to Persons and Property					
Fire	2	-	-	47,992	50
Police	3	2,454	-	-	26,814
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,454	-	47,992	26,864
Transportation services					
Roadways	8	67,449	-	33,956	5,427
Winter Control	9	46,370	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	17,434
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	113,819	-	33,956	22,861
Environmental services					
Sanitary Sewer System	16	-	-	-	20,842
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	32,936
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	53,778
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	9,588
--	29	-	-	-	-
Subtotal	30	-	-	-	9,588
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	49,918	-	50,923	160,845
--	35	-	-	-	-
Subtotal	36	49,918	-	50,923	160,845
Recreation and Cultural Services					
Parks and Recreation	37	6,120	-	26,800	236,980
Libraries	38	-	-	5,300	4,927
Other Cultural	39	2,209	-	-	-
Subtotal	40	8,329	-	32,100	241,907
Planning and Development					
Planning and Development	41	-	-	-	5,100
Commercial and Industrial	42	-	-	-	3,303
Residential Development	43	-	-	-	2,160
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	10,563
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	174,520	-	164,971	538,489

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality

Walkerton T
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		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	287,030	-	145,028	57,729	-	-	489,787
Protection to Persons and Property								
Fire	2	94,773	-	64,713	4,570	-	-	164,056
Police	3	619,560	-	73,403	3,000	-	-	695,963
Conservation Authority	4	-	-	-	-	37,517	-	37,517
Protective inspection and control	5	12,562	-	1,989	-	-	-	14,551
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	726,895	-	140,105	7,570	37,517	-	912,087
Transportation services								
Roadways	8	250,554	68,008	88,794	165,189	-	-	572,545
Winter Control	9	-	-	18,433	-	-	-	18,433
Transit	10	-	-	-	-	-	-	-
Parking	11	898	-	880	3,000	-	-	4,778
Street Lighting	12	-	-	51,997	8,320	-	-	60,317
Air Transportation	13	-	-	-	-	4,790	-	4,790
--	14	-	-	-	-	-	-	-
Subtotal	15	251,452	68,008	160,104	176,509	4,790	-	660,863
Environmental services								
Sanitary Sewer System	16	154,174	57,370	214,824	95,158	-	-	521,526
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	78,779	85,567	142,397	181,737	-	-	488,480
Garbage Collection	19	-	-	51,008	-	-	-	51,008
Garbage Disposal	20	-	-	85,024	-	-	-	85,024
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	232,953	142,937	493,253	276,895	-	-	1,146,038
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	17,278	-	6,122	1,756	-	-	25,156
--	29	-	-	-	-	-	-	-
Subtotal	30	17,278	-	6,122	1,756	-	-	25,156
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	271,916	-	37,975	-	-	-	309,891
--	35	-	-	-	-	-	-	-
Subtotal	36	271,916	-	37,975	-	-	-	309,891
Recreation and Cultural Services								
Parks and Recreation	37	313,081	31,030	150,838	18,564	-	-	513,513
Libraries	38	10,399	-	22,400	4,604	-	-	37,403
Other Cultural	39	-	-	11,069	1,624	-	-	12,693
Subtotal	40	323,480	31,030	184,307	24,792	-	-	563,609
Planning and Development								
Planning and Development	41	-	-	3,807	-	-	-	3,807
Commercial and Industrial	42	7,333	-	42,764	2,000	12,728	-	64,825
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	7,333	-	46,571	2,000	12,728	-	68,632
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,118,337	241,975	1,213,465	547,251	55,035	-	4,176,063

For the year ended December 31, 1993.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 16,046
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	302,131
Reserves and Reserve Funds	3	355,760
	Subtotal	4 657,891
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	153,268
Canada	21	-
Other Municipalities	22	-
	Subtotal	23 153,268
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	19,425
--	30	-
--	31	-
	Subtotal	32 19,425
	Total Sources of Financing	33 830,584
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	687,397
	Subtotal	36 687,397
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	192,438
	Total Applications	42 879,835
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	33,205
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	33,205
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49 33,205
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Walkerton T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	17,484
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	40,553
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	40,553
Transportation services					
Roadways	8	152,672	-	-	322,126
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	7,291
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	152,672	-	-	329,417
Environmental services					
Sanitary Sewer System	16	596	-	-	105,394
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	140,765
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,267
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	596	-	-	247,426
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,545
--	29	-	-	-	-
Subtotal	30	-	-	-	1,545
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	-	-	-	47,408
Libraries	38	-	-	-	3,564
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	50,972
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	153,268	-	-	687,397

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Walkerton T
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7  
11

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	40,173	
Storm Sewer System		17	-	
Waterworks System		18	252,663	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	292,836	
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	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	292,836	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Walkerton T

For the year ended December 31, 1993.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	292,836
	Subtotal		4	292,836
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	292,836
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	-
Long term bank loans			18	292,836
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	-
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Walkerton T

For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	-	-	-	
- general tax rates *	51	148,674	7,734		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	69,777	15,790		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
Total	78	218,451	23,524		
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
		\$	\$	\$	\$
1994		109,950	17,000	-	-
1995		69,777	10,000	-	-
1996		69,777	6,000	-	-
1997		43,332	1,500	-	-
1998		-	-	-	-
1999-2003		-	-	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	292,836	34,500	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994	72	-			
1995	73	-			
1996	74	-			
1997	75	-			
1998	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required					

## 1993 FINANCIAL INFORMATION RETURN

Municipality

## Walkerton T

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1993.*

		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		246,780	6,805	253,585							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water rate	5		-	-	-							
Road rate	6		119,036	-	119,036							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		5,808	-	5,808							
Telephone and telegraph taxation	10		12,194	-	12,194							
Subtotal levied by mill rate -- general	11	-	383,818	6,805	390,623	372,621	12,194	-	5,808	-	390,623	-
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	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	383,818	6,805	390,623	372,621	12,194	-	5,808	-	390,623	-



1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Walkerton T

For the year ended December 31, 1993.

		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	-	680,885	10,515	-	691,400	667,232	20,199	3,969	-	691,400	-	
--	31	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
--	40	-	473,209	11,079	-	484,288	474,643	7,341	2,304	-	484,288	-	
--	41	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
--	50	-	507,658	7,646	-	515,304	499,144	13,190	2,970	-	515,304	-	
--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
--	70	-	217,887	5,148	-	223,035	217,187	4,794	1,054	-	223,035	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	1,879,639	34,388	-	1,914,027	1,858,206	45,524	10,297	-	1,914,027	-	

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Walkerton T

10  
15

For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	1,731,465	
Revenues			
Contributions from revenue fund	2	245,120	
Contributions from capital fund	3	192,438	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	47,576	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	485,134	
Expenditures			
Transferred to capital fund	14	355,760	
Transferred to revenue fund	15	1,700	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	357,460	
Balance at the end of the year for:			
Reserves	23	215,794	
Reserve Funds	24	1,643,345	
Total	25	1,859,139	
Analysed as follows:			
Working funds	26	215,794	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	527,151	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	273,999	
- parks and recreation	64	841	
- library	65	-	
- other cultural	66	-	
- water	38	221,792	
- transit	39	-	
- housing	40	-	
- industrial development	41	435,914	
- other and unspecified	42	179,856	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	3,792	
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	1,859,139	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Walkerton T
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11  
16

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,653,741	-
Accounts receivable			
Canada	2	25,707	
Ontario	3	113,959	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	5,830	receivable for
Other (including unorganized areas)	8	60,393	business taxes
Taxes receivable			
Current year's levies	9	254,276	10,154
Previous year's levies	10	126,342	8,552
Prior year's levies	11	70,136	17,677
Penalties and interest	12	68,414	12,226
Less allowance for uncollectables (negative)	13	- 6,053	- 6,053
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	5,198	portion of line 20
Capital outlay to be recovered in future years	19	292,836	for tax sale / tax
Other long term assets	20	-	registration
	21	2,670,779	-
Total			

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Walkerton T

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	199,952		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	36,271		
Ontario	27	3,933		
Region or county	28	80		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	235,367		
Other	32	-		
Other current liabilities	33	13,936		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	292,836		
- 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	1,859,139		
Accumulated net revenue (deficit)				
General revenue	42	21,682		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	34,158		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	6,630		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 33,205		
Total	59	2,670,779		

STATISTICAL DATA

For the year ended December 31, 1993.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	2			
Non-line Department Support Staff	2	5			
Fire	3	-			
Police	4	9			
Transit	5	-			
Public Works	6	9			
Health Services	7	3			
Homes for the Aged	8	-			
Other Social Services	9	6			
Parks and Recreation	10	6			
Libraries	11	-			
Planning	12	-			
Total	13	40			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	1,297,240	454,256		
Employee benefits	15	300,951	46,470		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	3,938,961			
Previous years' tax	17	170,003			
Penalties and interest	18	53,986			
Subtotal	19	4,162,950			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24				
- recoverable from upper tier and school boards		19,238			
- recoverable from general municipal revenues	25	22,018			
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	4,204,206			
Amounts added to the tax roll for collection purposes only	30	4,061			
Business taxes written off under subsection 441(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1993 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19930301			
Due date of last installment (YYYYMMDD)	33	19930503			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19930803			
Due date of last installment (YYYYMMDD)	36	19931101			
		\$			
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
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1994	58	1,072,312	-	-	-
in 1995	59	1,050,102	-	-	-
in 1996	60	1,071,852	-	-	-
in 1997	61	1,089,216	-	-	-
in 1998	62	1,091,250	-	-	-
Total	63	5,374,732	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	57,335		41,083	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,801	295,950	138,754	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	-	-	106,788	
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, 1992					67	-	-	-	-
Approved in 1993					68	-	-	-	-
Financed in 1993					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1993					71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					4,418,700	4,471,725	4,510,180	4,559,790	4,623,630