

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40051

MUNICIPALITY OF: Wingham T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Wingham 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	1,903,217	187,576	655,029	1,060,612
Direct water billings on ratepayers -- own municipality	2	216,237	-		216,237
-- other municipalities	3	10,598	-		10,598
Sewer surcharge on direct water billings -- own municipality	4	107,518	-		107,518
-- other municipalities	5	-	-		-
Subtotal	6	2,237,570	187,576	655,029	1,394,965
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	6,089	600	2,079	3,410
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	6,450	1,103		5,347
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	37,267	3,669	12,745	20,853
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,750	711	-	4,039
Other	15	551	54	188	309
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	11,326	1,116	3,868	6,342
Subtotal	18	66,433	7,253	18,880	40,300
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	36,750	-	-	36,750
Per Household Police	20	61,250	-	-	61,250
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	176,222	-	-	176,222
General Support	24	95,053	-	-	95,053
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	369,275	-	-	369,275
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	301,868			301,868
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	163,626			163,626
Fees and service charges	32	292,163			292,163
Subtotal	33	757,657			757,657
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	11,096	-	-	11,096
Fines	37	2,823			2,823
Penalties and interest on taxes	38	14,348			14,348
Investment income - from own funds	39	31,927			31,927
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	15,833			15,833
--	47	-			-
--	48	10,486			10,486
Sale of Land	49	6,700			6,700
Subtotal	50	93,213	-	-	93,213
TOTAL REVENUE	51	3,524,148	194,829	673,909	2,655,410

For the year ended December 31, 1988.

Wingham T

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I. Own purposes

[illegible]

For the year ended December 31, 1988.

Wingham T

2LT - OP
4

II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Wingham T

2LT - OP
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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	3,275,200	227,500	95,650	3.980600	4.683100	13,061	1,065	448	-	206	103	14,883
Separate consolidated													
Total all school board taxation	0						391,106	180,681	72,944	3,558	4,257	2,483	655,029

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Wingham 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	-	-	-	34,291
Protection to Persons and Property					
Fire	2	-	-	116,716	126
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	116,716	126
Transportation services					
Roadways	8	51,043	-	40,055	8,654
Winter Control	9	34,010	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	85,053	-	40,055	8,654
Environmental services					
Sanitary Sewer System	16	-	-	-	2,000
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	363
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,363
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	18,903
--	29	-	-	-	-
Subtotal	30	-	-	-	18,903
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	93,678	-	-	-
Day Nurseries	34	91,907	-	-	95,343
--	35	-	-	-	-
Subtotal	36	185,585	-	-	95,343
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	3,605	107,852
Libraries	38	-	-	-	3,083
Other Cultural	39	2,730	-	-	21,548
Subtotal	40	8,730	-	3,605	132,483
Planning and Development					
Planning and Development	41	22,500	-	3,250	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	22,500	-	3,250	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	301,868	-	163,626	292,163

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Wingham 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	190,079	-	144,149	150,293	11,000	-	495,521
Protection to Persons and Property								
Fire	2	94,187	-	58,690	3,473	-	19,734	176,084
Police	3	281,845	-	50,547	6,414	-	-	338,806
Conservation Authority	4	-	-	-	-	11,574	-	11,574
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	376,032	-	109,237	9,887	11,574	19,734	526,464
Transportation services								
Roadways	8	175,198	22,024	88,274	91,173	-	-	376,669
Winter Control	9	11,671	-	22,167	-	-	-	33,838
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	32,337	-	-	-	32,337
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	186,869	22,024	142,778	91,173	-	-	442,844
Environmental services								
Sanitary Sewer System	16	-	15,447	40,783	102,989	-	-	159,219
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	55,165	23,073	93,669	122,742	-	19,734	274,915
Garbage Collection	19	-	-	32,616	-	-	-	32,616
Garbage Disposal	20	3,376	-	28,145	-	-	-	31,521
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	58,541	38,520	195,213	225,731	-	19,734	498,271
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	17,004	-	4,711	-	-	-	21,715
--	29	-	-	-	-	-	-	-
Subtotal	30	17,004	-	4,711	-	-	-	21,715
Social and Family Services								
General Assistance	31	-	-	1,800	-	200	-	2,000
Assistance to Aged Persons	32	-	-	-	627	-	-	627
Assitance to Children	33	52,276	-	41,402	-	-	-	93,678
Day Nurseries	34	140,143	-	56,897	-	-	-	197,040
--	35	-	-	-	-	-	-	-
Subtotal	36	192,419	-	100,099	627	200	-	293,345
Recreation and Cultural Services								
Parks and Recreation	37	117,332	-	90,132	36,606	-	-	244,070
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	18,374	-	6,900	-	25,274
Subtotal	40	117,332	-	108,506	36,606	6,900	-	269,344
Planning and Development								
Planning and Development	41	-	-	37,540	-	-	-	37,540
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	37,540	-	-	-	37,540
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,138,276	60,544	842,233	514,317	29,674	-	2,585,044

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	372,702	
Reserves and Reserve Funds	3	-	
Subtotal	4	372,702	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
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	332,963	
Canada	21	-	
Other Municipalities	22	44,203	
Subtotal	23	377,166	
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	10,885	
--	30	-	
--	31	-	
Subtotal	32	10,885	
Total Sources of Financing	33	760,753	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,002,873	
Subtotal	36	1,002,873	
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	1,002,873	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	242,120	
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	242,120	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	242,120	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Wingham T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	8,576	-	-	85,000
Protection to Persons and Property					
Fire	2	-	-	6,121	9,594
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	2,414
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	6,121	12,008
Transportation services					
Roadways	8	246,370	-	38,082	617,745
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	246,370	-	38,082	617,745
Environmental services					
Sanitary Sewer System	16	46,053	-	-	85,296
Storm Sewer System	17	-	-	-	-
Waterworks System	18	10,160	-	-	132,902
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	10,352	-	-	10,352
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	66,565	-	-	228,550
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	2,081	-	-	2,708
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	2,081	-	-	2,708
Recreation and Cultural Services					
Parks and Recreation	37	9,371	-	-	45,977
Libraries	38	-	-	-	10,885
Other Cultural	39	-	-	-	-
Subtotal	40	9,371	-	-	56,862
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	332,963	-	44,203	1,002,873

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Wingham T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	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	43,837	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	43,837	
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	43,837	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Wingham T

For the year ended December 31, 1988.

		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	169,212
: To Canada and agencies		2	-
: To other		3	91,875
Subtotal		4	261,087
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	217,250
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	217,250
Total		15	43,837
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	43,837
Installment (serial) debentures		17	-
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	12,604
- 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	6,108
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	6,108

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

Wingham 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. 1988 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	33,438	4,033				
- general tax rates *	51	-	-				
- special are rates and special charges	52	-	-				
- benefitting landowners	53	22,000	1,073				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	57	-	-				
- hydro	58	-	-				
- gas and telephone	59	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	55,438	5,106				
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
		\$	\$	\$	\$	\$	\$
1989	60	5,347	2,273	-	-	-	-
1990	61	5,625	1,995	-	-	-	-
1991	62	5,917	1,703	-	-	-	-
1992	63	6,224	1,396	-	-	-	-
1993	64	6,546	1,195	-	-	-	-
1994-1998	65	14,178	987	-	-	-	-
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	43,837	9,549	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1989	72	-					
1990	73	-					
1991	74	-					
1992	75	-					
1993	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

For the year ended December 31, 1988.

		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		176,592	2,964	179,556							
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		7,253	-	7,253							
Telephone and telegraph taxation	10		6,754	-	6,754							
Subtotal levied by mill rate -- general	11	-	190,599	2,964	193,563	180,822	6,754	-	7,253	-	194,829	1,266
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	190,599	2,964	193,563	180,822	6,754	-	7,253	-	194,829	1,266

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

9LT
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For the year ended December 31, 1988.

		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	-	357,504	5,458	-	362,962	337,260	15,853	10,156	-	363,269	307
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	19,494	414	-	19,908	19,938	-	586	-	20,524	616
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	269,501	4,117	-	273,618	255,711	11,384	7,701	-	274,796	1,178
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	14,545	309	-	14,854	14,883	-	437	-	15,320	466
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	661,044	10,298	-	671,342	627,792	27,237	18,880	-	673,909	2,567

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Wingham T

10
15

		1	\$
Balance at the beginning of the year	1	293,472	
Revenues			
Contributions from revenue fund	2	141,615	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	20,620	
--	9	15,833	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	178,068	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	-	
Balance at end of year for:			
Reserves	23	143,600	
Reserve Funds	24	327,940	
	Total 25	471,540	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	61,600	
Ministry of the Environment funds for renewals, etc			
- sewer	28	35,683	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	187,849	
- parks and recreation	64	41,000	
- library	65	-	
- other cultural	66	-	
- water	38	77,618	
- transit	39	-	
- housing	40	-	
- industrial development	41	28,000	
- other and unspecified	42	9,000	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	10,957	
--	53	15,833	
--	54	-	
--	55	4,000	
--	56	-	
--	57		
Total	58	471,540	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	1312,844	-
	Accounts receivable		
	Canada	2-	
	Ontario	3234,653	
	Region or county	43,448	
	Other municipalities	556,268	
	School Boards	6-	portion of taxes
	Waterworks	7-	receivable for
	Other (including unorganized areas)	814,179	business taxes
	Taxes receivable		
	Current year's levies	949,831	932
	Previous year's levies	1011,344	520
	Prior year's levies	1111,124	3,187
	Penalties and interest	1210,669	1,832
	Less allowance for uncollectables (negative)	13-	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	18116,429	portion of line 20
	Capital outlay to be recovered in future years	1943,837	for tax sale / tax
	Other long term assets	20-	registration
		21864,626	-
	Total		

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	169,468		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	16,148		
Ontario	27	8,948		
Region or county	28	1,728		
Other municipalities	29	-		
School Boards	30	12,570		
Trade accounts payable	31	156,199		
Other	32	59,994		
Other current liabilities	33	4,616		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	43,792		
- special area rates and special charges	35	46		
- 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	471,540		
Accumulated net revenue (deficit)				
General revenue	42	74,869		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	82,995		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,266		
School boards	57	2,567		
Unexpended capital financing / (unfinanced capital outlay)	58	- 242,120		
Total	59	864,626		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		2
Non-line Department Support Staff	2		3
Fire	3		1
Police	4		5
Transit	5		-
Public Works	6		5
Health Services	7		1
Homes for the Aged	8		-
Other Social Services	9		9
Parks and Recreation	10		2
Libraries	11		-
Planning	12		-
Total	13		28

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries		750,254		140,659	
Employee benefits	15	132,263		2,720	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16		1,853,386	
Current year's tax					
Previous years' tax		17		132,861	
Penalties and interest		18		19,776	
	Subtotal	19		2,006,023	
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		-	
- recoverable from general municipal revenues		25		-	
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		2,006,023	
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 1988 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19880331
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19880729
	Due date of last installment (YYYYMMDD)	36	19881031
			\$
Supplementary taxes levied with1990 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 1989	58	-	-	-	-
in 1990	59	-	-	-	-
in 1991	60	-	-	-	-
in 1992	61	-	-	-	-
in 1993	62	-	-	-	-
Total	63	-	-	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82	56,176	29,839	
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1988 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	39	1,291	104,040	112,197			
	In other municipalities (specify municipality)							
	--	40	-	-	-	-	-	
	--	41	-	-	-	-	-	
	--	42	-	-	-	-	-	
	--	43	-	-	-	-	-	
	--	64	-	-	-	-	-	
Sewer					number of residential units	1988 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	44	1,186	84,534	22,984			
	In other municipalities (specify municipality)							
	--	45	-	-	-	-	-	
	--	46	-	-	-	-	-	
	--	47	-	-	-	-	-	
	--	48	-	-	-	-	-	
	--	65	-	-	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					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, 1987					67	-	-	-
Approved in 1988					68	-	515,900	515,900
Financed in 1988					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1988					71	-	515,900	515,900
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1989	1990	1991	1992
					1	2	3	4
					\$	\$	\$	\$
					73	-	-	-