

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40051

MUNICIPALITY OF: Wingham T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	2,314,312	244,023	837,779	1,232,510
Direct water billings on ratepayers -- own municipality	2	215,827	-		215,827
-- other municipalities	3	10,772	-		10,772
Sewer surcharge on direct water billings -- own municipality	4	232,844	-		232,844
-- other municipalities	5	-	-		-
Subtotal	6	2,773,755	244,023	837,779	1,691,953
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	43,924	4,623	15,938	23,363
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,420	895	-	4,525
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	27,600	3,312	7,649	16,639
Subtotal	18	76,944	8,830	23,587	44,527
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	37,350	-	-	37,350
Per Household Police	20	62,250	-	-	62,250
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	193,844	-	-	193,844
General Support	24	91,270	-	-	91,270
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	384,714	-	-	384,714
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	448,611			448,611
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	45,714			45,714
Fees and service charges	32	492,006			492,006
Subtotal	33	986,331			986,331
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	5,882	-	-	5,882
Fines	37	2,190			2,190
Penalties and interest on taxes	38	20,427			20,427
Investment income - from own funds	39	9,285			9,285
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	127,275			127,275
Contributions from non-consolidated entities	45	-			-
--	46	19,089			19,089
--	47	8,587			8,587
--	48	-			-
Sale of Land	49	1,000			1,000
Subtotal	50	193,735	-	-	193,735
TOTAL REVENUE	51	4,415,479	252,853	861,366	3,301,260

For the year ended December 31, 1990.

Wingham T

2LT - OP

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	3,756,835	344,794	160,000	5.212000	6.132000	19,581	2,114	981	155	-	-	22,831
Separate consolidated													
Total all school board taxation	0						505,407	227,652	96,909	2,525	2,611	2,675	837,779

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
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	15,000	-	-	3,657
Protection to Persons and Property					
Fire	2	-	-	-	207,828
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	207,828
Transportation services					
Roadways	8	132,297	-	45,714	9,770
Winter Control	9	9,128	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	141,425	-	45,714	9,770
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	59,672
Garbage Collection	19	12,436	-	-	1,695
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	12,436	-	-	61,367
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	15,621
--	29	-	-	-	-
Subtotal	30	-	-	-	15,621
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	273,750	-	-	89,347
--	35	-	-	-	-
Subtotal	36	273,750	-	-	89,347
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	104,416
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	104,416
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	448,611	-	45,714	492,006

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Wingham T						
For the year ended December 31, 1990.								
		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	211,637	-	156,592	154,655	13,267	-	536,151
Protection to Persons and Property								
Fire	2	102,174	-	71,490	153,566	-	-	327,230
Police	3	333,709	-	62,298	12,914	-	-	408,921
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	1,434	-	-	-	1,434
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	435,883	-	135,222	166,480	-	-	737,585
Transportation services								
Roadways	8	195,252	-	105,694	302,735	-	-	603,681
Winter Control	9	16,006	-	11,639	-	-	-	27,645
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	33,729	-	-	-	33,729
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	211,258	-	151,062	302,735	-	-	665,055
Environmental services								
Sanitary Sewer System	16	-	7,666	45,686	195,115	-	-	248,467
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	175,193	140,740	-	-	315,933
Garbage Collection	19	-	-	101,090	-	-	-	101,090
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	7,666	321,969	335,855	-	-	665,490
Health Services								
Public Health Services	24	21,005	-	8,341	-	-	-	29,346
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	21,005	-	8,341	-	-	-	29,346
Social and Family Services								
General Assistance	31	-	-	-	-	700	-	700
Assistance to Aged Persons	32	-	-	-	-	1,575	-	1,575
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	220,529	-	123,813	22,515	700	-	367,557
--	35	-	-	-	-	-	-	-
Subtotal	36	220,529	-	123,813	22,515	2,975	-	369,832
Recreation and Cultural Services								
Parks and Recreation	37	166,427	-	123,021	23,959	-	-	313,407
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	166,427	-	123,021	23,959	-	-	313,407
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	1,266,739	7,666	1,020,020	1,006,199	16,242	-	3,316,866

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	563,237	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	648,096	
Reserves and Reserve Funds	3	309,471	
Subtotal	4	957,567	
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	610,540	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	610,540	
Grants and Loan Forgiveness			
Ontario	20	689,963	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	689,963	
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	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	2,258,070	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,677,105	
Subtotal	36	1,677,105	
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	1,677,105	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 17,728	
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	- 17,728	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 17,728	
* - 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

Wingham T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	63,655
Protection to Persons and Property					
Fire	2	-	-	-	153,566
Police	3	-	-	-	3,914
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	157,480
Transportation services					
Roadways	8	75,632	-	-	397,942
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	75,632	-	-	397,942
Environmental services					
Sanitary Sewer System	16	596,319	-	-	912,802
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	80,740
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	596,319	-	-	993,542
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	18,012	-	-	40,527
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	18,012	-	-	40,527
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	23,959
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	23,959
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	689,963	-	-	1,677,105

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	655,820	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	655,820	
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	655,820	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Wingham 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	32,820
: To Canada and agencies		2	-
: To other		3	623,000
Subtotal		4	655,820
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	655,820
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	32,820
Installment (serial) debentures		17	623,000
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	4,401
- 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	-

Municipality

Wingham T

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects			accumulated surplus (deficit)	total outstanding capital obligation	debt charges		
			1 \$	2 \$	3 \$		
Water projects - for this municipality only	46	-	-	-	-		
- share of integrated projects	47	-	-	-	-		
Sewer projects - for this municipality only	48	-	-	-	-		
- share of integrated projects	49	-	-	-	-		
7. 1990 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	5,670		1,996			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	-		-			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	5,670		1,996			
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 \$
1991	60	124,732	76,755	-	-	-	-
1992	61	93,725	51,130	-	-	-	-
1993	62	87,425	50,979	-	-	-	-
1994	63	79,102	40,944	-	-	-	-
1995	64	71,595	31,923	-	-	-	-
1996-2000	65	199,241	-	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	655,820	251,731	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991	72	-				-	
1992	73	-				-	
1993	74	-				-	
1994	75	-				-	
1995	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		252,189	2,272	254,461							
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	957	252,189	2,272	254,461	236,469	7,554	-	8,830	-	252,853	651
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	957	252,189	2,272	254,461	236,469	7,554	-	8,830	-	252,853	651

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

9LT
13

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	- 485	447,564	4,181	-	451,745	426,973	13,243	12,320	-	452,536	306
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	650	30,267	199	-	30,466	29,318	242	906	-	30,466	650
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 401	350,723	3,276	-	353,999	334,581	10,384	9,655	-	354,620	220
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	571	23,589	155	-	23,744	22,831	207	706	-	23,744	571
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	335	852,143	7,811	-	859,954	813,703	24,076	23,587	-	861,366	1,747

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Wingham T

10
15

		1	
		\$	
Balance at the beginning of the year	1	758,595	
Revenues			
Contributions from revenue fund	2	358,103	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	61,008	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	419,111
Expenditures			
Transferred to capital fund	14	309,471	
Transferred to revenue fund	15	127,275	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	436,746
Balance at the end of the year for:			
Reserves	23	740,960	
Reserve Funds	24	-	
	Total	25	740,960
Analysed as follows:			
Working funds	26	-	
Contingencies	27	59,925	
Ministry of the Environment funds for renewals, etc			
- sewer	28	43,983	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	60,000	
- sanitary and storm sewers	36	191,120	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	224,431	
- transit	39	-	
- housing	40	-	
- industrial development	41	76,000	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	48,000	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	12,668	
Waste Site	53	15,833	
Police Commission	54	9,000	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	740,960

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	830,032	-
Accounts receivable			
Canada	2	-	
Ontario	3	87,300	
Region or county	4	-	
Other municipalities	5	27,575	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	123,223	business taxes
Taxes receivable			
Current year's levies	9	133,610	-
Previous year's levies	10	17,773	-
Prior year's levies	11	10,631	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	107,613	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	655,820	
Other long term assets	20	-	-
Total	21	1,993,577	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	7,356		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	15,383		
Region or county	28	27,608		
Other municipalities	29	52,056		
School Boards	30	-		
Trade accounts payable	31	345,606		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	655,820		
- 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	740,960		
Accumulated net revenue (deficit)				
General revenue	42	8,804		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	121,160		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 651		
School boards	57	1,747		
Unexpended capital financing / (unfinanced capital outlay)	58	17,728		
Total	59	1,993,577		

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	4		
Non-line Department Support Staff										2	-		
Fire										3	-		
Police										4	6		
Transit										5	-		
Public Works										6	6		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	12		
Parks and Recreation										10	3		
Libraries										11	-		
Planning										12	2		
Total										13	33		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14	840,063		
Wages and salaries										15	207,301		
Employee benefits											18,939		
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	2,640,145		
Previous years' tax										17	88,011		
Penalties and interest										18	20,427		
Subtotal										19	2,748,583		
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	2,908		
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	2,751,491		
Amounts added to the tax roll for collection purposes only										30	-		
Business taxes written off under subsection 495(1) of the Municipal Act										81	-		
										1			
4. Tax due dates for 1990 (lower tier municipalities only)													
Interim billings: Number of installments										31	1		
Due date of first installment (YYYYMMDD)										32	19900329		
Due date of last installment (YYYYMMDD)										33	0		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19900629		
Due date of last installment (YYYYMMDD)										36	19901031		
											\$		
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 Council	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	-	-	-
in 1993										59	-	-	-
in 1994										60	-	-	-
in 1995										61	-	-	-
in 1996										62	-	-	-
Total										63	-	-	-

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		56,898	
						26,569	
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	
Water				1		2	
In this municipality				\$		\$	
In other municipalities (specify municipality)				3		4	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
Sewer				1		2	
In this municipality				\$		\$	
In other municipalities (specify municipality)				3		4	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66		-	
				water		sewer	
				1		2	
				-		-	
8. Selected investments of own sinking funds as at December 31							
				own municipality		other municipalities, school boards	
				Province		Federal	
Own sinking funds				1		2	
				\$		\$	
				3		4	
				-		-	
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	
name of joint boards				1		2	
--				\$		\$	
--				3		4	
--				%		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
--				-		-	
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	
Approved but not financed as at December 31, 1989				1		2	
Approved in 1990				\$		\$	
Financed in 1990				3		4	
No long term financing necessary				-		-	
Approved but not financed as at December 31, 1990				-		-	
Applications submitted but not approved as at Decemeber 31, 1990				-		-	
				-		-	
12. Forecast of total revenue fund expenditures							
				1991		1992	
				1993		1994	
				1995			
				1		2	
				\$		\$	
				3		4	
				5			
				-		-	