

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43064

MUNICIPALITY OF: Wasaga Beach T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Wasaga Beach T
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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	9,496,265	1,085,389	5,395,481	3,015,395
Direct water billings on ratepayers -- own municipality	2	275,857	-		275,857
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	306,268	-		306,268
-- other municipalities	5	-	-		-
Subtotal	6	10,078,389	1,085,389	5,395,481	3,597,520
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	319,485	-		319,485
The Municipal Act, section 157	10	-	-		-
Other	11	28,479	-		28,479
Ontario Enterprises					
Ontario Housing Corporation	12	28,025	-	9,485	18,540
Ontario Hydro	13	8,801	-	-	8,801
Liquor Control Board of Ontario	14	2,633	-	-	2,633
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	209	-	-	209
Subtotal	18	387,632	-	9,485	378,147
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	437,070	-	-	437,070
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,036,813			1,036,813
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	88,230			88,230
Fees and service charges	32	874,361			874,361
Subtotal	33	1,999,404			1,999,404
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	815	-	-	815
Fines	37	-			-
Penalties and interest on taxes	38	164,455			164,455
Investment income - from own funds	39	-			-
- other	40	363,366			363,366
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	9,368			9,368
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	538,004	-	-	538,004
TOTAL REVENUE	51	13,440,500	1,085,389	5,404,966	6,950,145



*For the year ended December 31, 1991.*

# Wasaga Beach T

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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	51,769,183	1,517,951	513,555	5.868000	6.903000	303,782	10,478	3,545	886	297	89	319,077
Separate consolidated													
Total all school board taxation	0						4,643,024	544,152	149,503	39,551	14,799	4,451	5,395,481

*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

Wasaga Beach 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	-	-	-	12,162
Protection to Persons and Property					
Fire	2	-	-	-	840
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	133,044
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	133,884
Transportation services					
Roadways	8	327,156	-	88,230	25,585
Winter Control	9	83,191	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	179,531
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	410,347	-	88,230	205,117
Environmental services					
Sanitary Sewer System	16	-	-	-	20,201
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,618
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	453
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	24,272
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	560,964	-	-	4,360
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	560,964	-	-	4,360
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	20,360	-	-	319,556
Libraries	38	45,142	-	-	2,872
Other Cultural	39	-	-	-	-
Subtotal	40	65,502	-	-	322,428
Planning and Development					
Planning and Development	41	-	-	-	141,962
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	30,176
--	46	-	-	-	-
Subtotal	47	-	-	-	172,138
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,036,813	-	88,230	874,361

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Wasaga Beach 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	333,264	-	309,162	282,504	13,850	-	938,781
Protection to Persons and Property								
Fire	2	581,545	18,922	87,463	84,919	-	-	772,849
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	23,436	-	23,436
Protective inspection and control	5	220,242	-	66,952	172	-	-	287,366
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	801,787	18,922	154,415	85,091	23,436	-	1,083,651
Transportation services								
Roadways	8	755,064	53,203	282,058	167,713	-	-	1,258,038
Winter Control	9	66,286	-	174,848	-	-	-	241,135
Transit	10	-	-	-	-	-	-	-
Parking	11	3,880	-	9,043	37,539	-	-	50,462
Street Lighting	12	10,251	-	86,324	13,843	-	-	110,418
Air Transportation	13	-	-	-	-	-	-	-
--	14	5,036	-	19,547	-	-	-	24,583
Subtotal	15	840,517	53,203	571,820	219,095	-	-	1,684,636
Environmental services								
Sanitary Sewer System	16	4,278	233,540	319,034	17,362	-	-	574,214
Storm Sewer System	17	-	-	1,254	91,046	-	-	92,300
Waterworks System	18	12,404	346,881	187,381	26,025	-	-	572,691
Garbage Collection	19	109,030	-	5,572	-	-	-	114,602
Garbage Disposal	20	-	-	142,636	-	-	-	142,636
Pollution Control	21	27,247	-	15,964	9,060	12,638	-	64,910
--	22	-	-	-	-	-	-	-
Subtotal	23	152,958	580,421	671,842	143,493	12,638	-	1,561,352
Health Services								
Public Health Services	24	-	-	14,592	-	-	-	14,592
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	490,224	-	62,370	-	-	-	552,594
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	490,224	-	76,962	-	-	-	567,186
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	700	-	700
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	700	-	700
Recreation and Cultural Services								
Parks and Recreation	37	289,311	18,601	289,215	87,278	-	-	684,406
Libraries	38	52,388	-	20,214	10,413	-	-	83,015
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	341,699	18,601	309,429	97,691	-	-	767,421
Planning and Development								
Planning and Development	41	91,899	-	50,196	-	-	-	142,096
Commercial and Industrial	42	62,189	-	6,500	450	-	-	69,139
Residential Development	43	-	-	103,887	-	-	-	103,887
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	30,169	-	-	-	-	30,169
--	46	-	-	-	-	-	-	-
Subtotal	47	154,088	30,169	160,584	450	-	-	345,291
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,114,539	701,316	2,254,215	828,324	50,624	-	6,949,017

1991 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Wasaga Beach T	5
For the year ended December 31, 1991.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 23,108
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	509,248
Reserves and Reserve Funds	3	347,552
Subtotal	4	856,800
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	351,598
Canada	21	-
Other Municipalities	22	11,055
Subtotal	23	362,653
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	4,629
--	30	-
--	31	-
Subtotal	32	4,629
Total Sources of Financing	33	1,224,082
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,227,338
Subtotal	36	1,227,338
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	1,227,338
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 19,852
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 19,852
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	- 19,852
* - 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

Wasaga Beach T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	88,220
Protection to Persons and Property					
Fire	2	11,856	-	-	96,775
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,240	-	-	3,412
Emergency measures	6	-	-	-	-
Subtotal	7	15,096	-	-	100,187
Transportation services					
Roadways	8	273,260	-	-	480,473
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	76,675
Street Lighting	12	-	-	-	13,843
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	273,260	-	-	570,991
Environmental services					
Sanitary Sewer System	16	-	-	-	25,246
Storm Sewer System	17	-	-	-	137,046
Waterworks System	18	-	-	-	26,025
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	65,417
Pollution Control	21	45,301	-	11,055	-
--	22	-	-	-	-
Subtotal	23	45,301	-	11,055	253,734
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	17,941	-	-	150,914
Libraries	38	-	-	-	35,037
Other Cultural	39	-	-	-	-
Subtotal	40	17,941	-	-	185,951
Planning and Development					
Planning and Development	41	-	-	-	12,805
Commercial and Industrial	42	-	-	-	15,450
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	28,255
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	351,598	-	11,055	1,227,338

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Wasaga Beach T
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7  
11

			1	\$
General Government	1	-		
Protection to Persons and Property				
Fire	2	98,300		
Police	3	-		
Conservation Authority	4	-		
Protective inspection and control	5	-		
Emergency measures	6	-		
Subtotal	7	98,300		
Transportation services				
Roadways	8	286,700		
Winter Control	9	-		
Transit	10	-		
Parking	11	-		
Street Lighting	12	-		
Air Transportation	13	-		
--	14	-		
Subtotal	15	286,700		
Environmental services				
Sanitary Sewer System	16	1,134,814		
Storm Sewer System	17	-		
Waterworks System	18	1,928,839		
Garbage Collection	19	-		
Garbage Disposal	20	-		
Pollution Control	21	-		
--	22	-		
Subtotal	23	3,063,653		
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	85,106		
Libraries	38	-		
Other Cultural	39	-		
Subtotal	40	85,106		
Planning and Development				
Planning and Development	41	-		
Commercial and Industrial	42	-		
Residential Development	43	-		
Agriculture and Reforestation	44	-		
Tile Drainage and Shoreline Assistance	45	129,697		
--	46	-		
Subtotal	47	129,697		
Electricity	48	66,894		
Gas	49	-		
Telephone	50	-		
Total	51	3,730,349		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Wasaga Beach T

For the year ended December 31, 1991.

			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	2,009,349
: To Canada and agencies			2	-
: To other			3	1,721,000
	Subtotal		4	3,730,349
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	3,730,349
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	2,649,686
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	1,080,653
--			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	3,233
- water			31	1,914
				\$
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

## Wasaga Beach T

*For the year ended December 31, 1991.*

8  
12

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							
- general tax rates *	50	38,684		52,042			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	257,783		352,807			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	8,316		7,658			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	304,783		412,507			
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	321,546	374,964	-	-	8,394	6,825
1993	61	355,025	340,107	-	-	9,500	7,748
1994	62	392,303	304,289	-	-	10,500	4,973
1995	63	433,348	262,453	-	-	11,500	3,900
1996	64	478,244	215,936	-	-	12,500	2,730
1997-2001	65	1,437,131	433,330	-	-	14,500	1,463
2002 onwards	79	245,858	25,508	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,663,455	1,956,587	-	-	66,894	27,639
* 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

Wasaga Beach T

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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	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		913,648	11,752	925,400							
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	- 246	913,648	11,752	925,400	1,073,402	11,987	-	-	-	1,085,389	159,743
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 246	913,648	11,752	925,400	1,073,402	11,987	-	-	-	1,085,389	159,743



1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wasaga Beach T

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	11	2,718,097	32,751	-	2,750,848	2,701,547	43,049	5,297	-	2,749,893	- 944	
--	31	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
--	40	26	387,880	1,545	-	389,425	387,647	2,095	-	-	389,742	342	
--	41	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
--	50	- 465	1,922,105	23,233	-	1,945,338	1,906,369	34,039	4,188	-	1,944,596	- 1,207	
--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
--	70	97	319,258	1,272	-	320,530	319,077	1,657	-	-	320,734	301	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	- 331	5,347,340	58,802	-	5,406,142	5,314,641	80,840	9,485	-	5,404,966	- 1,507	

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Wasaga Beach T

10  
15

		1	
		\$	
Balance at the beginning of the year	1	3,696,870	
Revenues			
Contributions from revenue fund	2	319,076	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	1,139,050	
Recreational land (the Planning Act)	61	18,427	
Investment income - from own funds	5	-	
- other	6	8,716	
--	9	15,122	
--	10	14,766	
--	11	-	
--	12	-	
Total revenue	13	1,515,157	
Expenditures			
Transferred to capital fund	14	347,552	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	614	
--	21	-	
Total expenditure	22	348,166	
Balance at the end of the year for:			
Reserves	23	4,723,989	
Reserve Funds	24	139,873	
	Total 25	4,863,862	
Analysed as follows:			
Working funds	26	926,424	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	35,233	
- water	29	20,914	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	195,944	
- roads	35	251,420	
- sanitary and storm sewers	36	1,430,795	
- parks and recreation	64	193,082	
- library	65	34,247	
- other cultural	66	-	
- water	38	285,420	
- transit	39	-	
- housing	40	44,000	
- industrial development	41	1,101	
- other and unspecified	42	71,265	
Lot levies and subdivider contributions	44	543,555	
Recreational land (the Planning Act)	46	49,479	
Parking revenues	45	2,292	
Debenture repayment	47	748,199	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	9,913	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	20,580	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	4,863,862	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wasaga Beach T
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11  
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,012,920	-
Accounts receivable			
Canada	2	-	
Ontario	3	411,801	
Region or county	4	112,209	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	30,263	receivable for
Other (including unorganized areas)	8	394,054	business taxes
Taxes receivable			
Current year's levies	9	860,405	24,050
Previous year's levies	10	267,877	2,968
Prior year's levies	11	53,688	4,214
Penalties and interest	12	109,209	4,010
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	443,097	portion of line 20
Capital outlay to be recovered in future years	19	3,730,349	for tax sale / tax
Other long term assets	20	71,185	registration
	21	10,497,057	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Wasaga Beach T
----------------

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	246,662		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	553,789		
Other	32	806,276		
Other current liabilities	33	118,031		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	470,106		
- special area rates and special charges	35	3,193,349		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	66,894		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,863,862		
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	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	159,743		
School boards	57	- 1,507		
Unexpended capital financing / (unfinanced capital outlay)	58	19,852		
Total	59	10,497,057		

STATISTICAL DATA

For the year ended December 31, 1991.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	8	
Fire	3	10	
Police	4	-	
Transit	5	-	
Public Works	6	24	
Health Services	7	8	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	6	
Libraries	11	1	
Planning	12	2	
Total	13	65	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	2,074,462	432,750
Employee benefits	15	467,872	97,600
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	8,635,860	
Previous years' tax	17	287,619	
Penalties and interest	18	116,469	
Subtotal	19	9,039,948	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		57,329	
- recoverable from general municipal revenues	25	21,720	
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	9,118,997	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	13,293	
		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	19910315	
Due date of last installment (YYYYMMDD)	33	19910515	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19910715	
Due date of last installment (YYYYMMDD)	36	19910915	
		\$	
Supplementary taxes levied with1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	forecast not yet submitted to the O.M.B or Council		
Estimated to take place	1 \$	2 \$	3 \$
in 1992	58	1,400,000	-
in 1993	59	1,470,000	-
in 1994	60	1,543,000	-
in 1995	61	1,620,000	-
in 1996	62	1,701,000	-
Total	63	7,734,000	-

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	88,143	80,698		
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									
In this municipality					39	1,880	158,929	116,928	
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									
In this municipality					44	1,822	181,164	125,104	
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		800		
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	59,000	397,172	-	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	59,000	-	59,000	
Approved but not financed as at December 31, 1991					71	-	397,172	-	
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					8,000,000	8,400,000	8,800,000	9,300,000	9,800,000