

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40051

MUNICIPALITY OF: Wingham T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Wingham T

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,462,780	267,262	886,075	1,309,443
Direct water billings on ratepayers -- own municipality	2	241,407	-		241,407
-- other municipalities	3	10,056	-		10,056
Sewer surcharge on direct water billings -- own municipality	4	266,086	-		266,086
-- other municipalities	5	-	-		-
Subtotal	6	2,980,329	267,262	886,075	1,826,992
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	46,157	5,006	16,645	24,506
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,717	970	-	4,747
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	28,508	3,460	7,923	17,125
Subtotal	18	80,382	9,436	24,568	46,378
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	403,950	-	-	403,950
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	967,031			967,031
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	55,729			55,729
Fees and service charges	32	481,349			481,349
Subtotal	33	1,504,109			1,504,109
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,835	-	-	6,835
Fines	37	2,909			2,909
Penalties and interest on taxes	38	21,841			21,841
Investment income - from own funds	39	11,132			11,132
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	17,728			17,728
Contributions from reserves and reserve funds	44	120,651			120,651
Contributions from non-consolidated entities	45	-			-
--	46	21,570			21,570
--	47	14,278			14,278
--	48	3,000			3,000
Sale of Land	49	-			-
Subtotal	50	219,944	-	-	219,944
TOTAL REVENUE	51	5,188,714	276,698	910,643	4,001,373

For the year ended December 31, 1991.

Wingham T

2LT - OP

[illegible]

For the year ended December 31, 1991.

Wingham T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Wingham T

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[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	3,621,216	340,483	163,175	5.864000	6.899000	19,980	2,349	1,126	-	-	3	23,458
Separate consolidated													
Total all school board taxation	0						536,575	242,247	102,399	1,314	418	3,122	886,075

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
Wingham 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	17,023	-	-	8,501
Protection to Persons and Property					
Fire	2	4,850	-	-	158,532
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	4,850	-	-	158,532
Transportation services					
Roadways	8	220,049	-	55,729	20,343
Winter Control	9	10,136	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	230,185	-	55,729	20,343
Environmental services					
Sanitary Sewer System	16	320,755	-	-	-
Storm Sewer System	17	-	-	-	80,362
Waterworks System	18	-	-	-	9,007
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	14,922	-	-	2,423
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	335,677	-	-	91,792
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	17,147
--	29	-	-	-	-
Subtotal	30	-	-	-	17,147
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	292,625	-	-	83,003
--	35	-	-	-	-
Subtotal	36	292,625	-	-	83,003
Recreation and Cultural Services					
Parks and Recreation	37	86,671	-	-	102,031
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	86,671	-	-	102,031
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	967,031	-	55,729	481,349

For the year ended December 31, 1991.

Municipality

Wingham T

4
8

		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	167,754	-	184,348	47,401	13,899	-	413,402
Protection to Persons and Property								
Fire	2	171,443	-	44,262	25,304	-	-	241,009
Police	3	378,585	-	42,396	24,996	-	-	445,977
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	129	-	-	-	129
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	550,028	-	86,787	50,300	-	-	687,115
Transportation services								
Roadways	8	202,282	-	41,761	547,599	-	-	791,642
Winter Control	9	23,823	-	15,171	-	-	-	38,994
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	33,880	-	-	-	33,880
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	226,105	-	90,812	547,599	-	-	864,516
Environmental services								
Sanitary Sewer System	16	-	117,989	35,789	627,250	-	-	781,028
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	228,192	-	-	-	228,192
Garbage Collection	19	-	-	104,541	-	-	-	104,541
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	117,989	368,522	627,250	-	-	1,113,761
Health Services								
Public Health Services	24	21,626	-	4,225	2,935	-	-	28,786
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	21,626	-	4,225	2,935	-	-	28,786
Social and Family Services								
General Assistance	31	-	-	-	-	1,050	-	1,050
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	302,181	-	138,869	-	-	-	441,050
--	35	-	-	-	-	-	-	-
Subtotal	36	302,181	-	138,869	-	1,050	-	442,100
Recreation and Cultural Services								
Parks and Recreation	37	198,789	-	124,104	77,627	-	-	400,520
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	198,789	-	124,104	77,627	-	-	400,520
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	1,466,483	117,989	997,667	1,353,112	14,949	-	3,950,200

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	17,728	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		949,377	
Reserves and Reserve Funds	3		298,446	
Subtotal	4		1,247,823	
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		-	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		-	
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		1,247,823	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,247,823	
Subtotal	36		1,247,823	
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		17,728	
Total Applications	42		1,265,551	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44		-	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Wingham T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	5,204
Police	3	-	-	-	19,996
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	25,200
Transportation services					
Roadways	8	-	-	-	517,559
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	517,559
Environmental services					
Sanitary Sewer System	16	-	-	-	624,502
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	624,502
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,935
--	29	-	-	-	-
Subtotal	30	-	-	-	2,935
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	-	-	-	77,627
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	77,627
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	-	-	-	1,247,823

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Wingham T

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	-	
	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	614,903	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	614,903	
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	614,903	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Wingham 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	26,903
: To Canada and agencies			2	-
: To other			3	588,000
	Subtotal		4	614,903
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	614,903
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	26,903
Installment (serial) debentures			17	588,000
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	3,988
- 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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Wingham T

For the year ended December 31, 1991.

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	40,917	77,072		
- 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	40,917	77,072		
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
		\$	\$	\$	\$
1992	60	93,725	51,130	-	-
1993	61	87,425	50,979	-	-
1994	62	79,102	40,944	-	-
1995	63	71,595	31,923	-	-
1996	64	150,249	22,835	-	-
1997-2001	65	132,807	32,907	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	614,903	230,718	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			-	
1994	74			-	
1995	75			-	
1996	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		274,261	1,474	275,735							
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	-	651	274,261	1,474	275,735	259,480	7,782	-	9,436	-	312
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	651	274,261	1,474	275,735	259,480	7,782	-	9,436	-	312

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Wingham T

9LT
13

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	306	468,702	2,658	-	471,360	442,296	14,637	12,571	-	469,504	- 1,550
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	650	30,242	3	-	30,245	28,488	347	867	-	29,702	107
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	220	385,874	2,190	-	388,064	365,110	11,469	10,378	-	386,957	- 887
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	571	24,518	3	-	24,521	23,458	270	752	-	24,480	530
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,747	909,336	4,854	-	914,190	859,352	26,723	24,568	-	910,643	- 1,800

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Wingham T

10
15

		1	
		\$	
Balance at the beginning of the year	1	740,960	
Revenues			
Contributions from revenue fund	2	403,735	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	68,520	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	472,255	
Expenditures			
Transferred to capital fund	14	298,446	
Transferred to revenue fund	15	120,651	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	419,097	
Balance at the end of the year for:			
Reserves	23	794,118	
Reserve Funds	24	-	
Total	25	794,118	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	80,102	
Ministry of the Environment funds for renewals, etc			
- sewer	28	48,754	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	30,000	
- sanitary and storm sewers	36	237,312	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	244,079	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	76,672	
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	13,366	
Waste Site	53	15,833	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	794,118	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	536,557	-
Accounts receivable			
Canada	2	-	
Ontario	3	490,875	
Region or county	4	-	
Other municipalities	5	82,392	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	23,596	business taxes
Taxes receivable			
Current year's levies	9	143,264	-
Previous year's levies	10	17,300	-
Prior year's levies	11	11,544	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	119,618	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	614,903	
Other long term assets	20	-	-
Total	21	2,040,049	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Wingham T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	189,284	-	
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	92,761		
Region or county	28	-		
Other municipalities	29	38,531		
School Boards	30	-		
Trade accounts payable	31	153,602		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	614,903		
- 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	794,118		
Accumulated net revenue (deficit)				
General revenue	42	4,900		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	153,438		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	312		
School boards	57	- 1,800		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,040,049		

1991 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

												1			
1. Number of continuous full time employees as at December 31															
Administration												1	5		
Non-line Department Support Staff												2	-		
Fire												3	-		
Police												4	6		
Transit												5	-		
Public Works												6	7		
Health Services												7	-		
Homes for the Aged												8	-		
Other Social Services												9	11		
Parks and Recreation												10	4		
Libraries												11	-		
Planning												12	2		
Total												13	35		
												continuous full time employees December 31		other	
												1		2	
												\$		\$	
2. Total expenditures during the year on:												14	932,636	175,976	
Wages and salaries															
Employee benefits												15	229,528	16,678	
												1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)															
Cash collections: Current year's tax												16	2,306,821		
Previous years' tax												17	133,169		
Penalties and interest												18	21,841		
Subtotal												19	2,461,831		
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	12,695		
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	2,474,526		
Amounts added to the tax roll for collection purposes only												30	-		
Business taxes written off under subsection 495(1) of the Municipal Act												81	-		
												1			
4. Tax due dates for 1991 (lower tier municipalities only)															
Interim billings: Number of installments												31	1		
Due date of first installment (YYYYMMDD)												32	19910329		
Due date of last installment (YYYYMMDD)												33	0		
Final billings: Number of installments												34	2		
Due date of first installment (YYYYMMDD)												35	19910628		
Due date of last installment (YYYYMMDD)												36	19911031		
												\$			
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
												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	54,151	51,812		
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	1,281	112,281	129,126	
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	1,372	211,207	54,879	
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, 1991		67	-	747,360	-	
Approved in 1991		68	-	-	-	
Financed in 1991		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1991		71	-	747,360	-	
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		-	-	-	-	-