

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 40051

MUNICIPALITY OF: Wingham T

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Wingham T

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For the year ended December 31, 1993.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,686,497	317,413	993,852	1,375,232
Direct water billings on ratepayers -- own municipality	2	246,754	-		246,754
-- other municipalities	3	7,541	-		7,541
Sewer surcharge on direct water billings -- own municipality	4	264,604	-		264,604
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>3,205,396</b>	<b>317,413</b>	<b>993,852</b>	<b>1,894,131</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
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	49,036	5,795	18,145	25,096
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,514	1,034	-	4,480
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	31,217	4,025	9,147	18,045
<b>Subtotal</b>	<b>18</b>	<b>85,767</b>	<b>10,854</b>	<b>27,292</b>	<b>47,621</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>359,307</b>	<b>-</b>	<b>-</b>	<b>359,307</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	656,191			656,191
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	85,875			85,875
Fees and service charges	32	464,563			464,563
<b>Subtotal</b>	<b>33</b>	<b>1,206,629</b>			<b>1,206,629</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	6,942	-	-	6,942
Fines	37	2,433			2,433
Penalties and interest on taxes	38	14,175			14,175
Investment income - from own funds	39	-			-
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	683,254			683,254







# ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

Wingham T

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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	5,771,945	669,334	280,730	4.429000	5.211000	25,564	3,488	1,463	33	134	67	30,749
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						695,201	210,001	82,863	1,835	1,614	2,338	993,852





# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	24,127	-	-	10,671
<b>Protection to Persons and Property</b>					
Fire	2	2,000	-	-	177,577
Police	3	-	-	-	2,589
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	2,000	-	-	180,166
<b>Transportation services</b>					
Roadways	8	117,925	-	39,775	18,526
Winter Control	9	14,575	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	4,421	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	136,921	-	39,775	18,526
<b>Environmental services</b>					
Sanitary Sewer System	16	171,522	-	-	10,823
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,955
Garbage Collection	19	11,199	-	-	187
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	182,721	-	-	12,965
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	29,920
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	29,920
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	295,242	-	-	82,199
--	35	-	-	-	-
<b>Subtotal</b>	36	295,242	-	-	82,199
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	15,180	-	34,044	128,711
Libraries	38	-	-	-	-
Other Cultural	39	-	-	12,056	-
<b>Subtotal</b>	40	15,180	-	46,100	128,711
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,405
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	1,405
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	656,191	-	85,875	464,563

# 1993 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1993.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	218,514	-	114,239	-	14,274	-	347,027
<b>Protection to Persons and Property</b>								
Fire	2	106,406	-	90,471	57,327	26,196	-	280,400
Police	3	401,603	-	69,673	-	-	-	471,276
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	155	-	-	-	155
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	508,009	-	160,299	57,327	26,196	-	751,831
<b>Transportation services</b>								
Roadways	8	332,074	-	102,052	149,817	-	-	583,943
Winter Control	9	30,118	-	11,451	-	-	-	41,569
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	49,148	-	-	-	49,148
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	362,192	-	162,651	149,817	-	-	674,660
<b>Environmental services</b>								
Sanitary Sewer System	16	-	117,446	438,745	520,013	-	-	1,076,204
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	193,235	333,585	7,516	-	534,336
Garbage Collection	19	-	-	125,003	-	-	-	125,003
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	-	117,446	756,983	853,598	7,516	-	1,735,543
<b>Health Services</b>								
Public Health Services	24	23,236	-	4,943	7,652	-	-	35,831
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	23,236	-	4,943	7,652	-	-	35,831
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	921	-	-	-	921
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	271,466	-	131,527	-	-	-	402,993
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	271,466	-	132,448	-	-	-	403,914
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	229,040	-	121,906	46,109	-	-	397,055
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	229,040	-	121,906	46,109	-	-	397,055
<b>Planning and Development</b>								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	-	-	-	-	-	-	-
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,612,457	117,446	1,453,469	1,114,503	47,986	-	4,345,861

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	438,745
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	714,995
Reserves and Reserve Funds	3	-
<b>Subtotal</b>	4	714,995
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	381,417
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	381,417
<b>Other Financing</b>		
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	-
<b>Subtotal</b>	32	-
<b>Total Sources of Financing</b>	33	1,096,412
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	657,667
<b>Subtotal</b>	36	657,667
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	657,667
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Wingham T

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	-
<b>Protection to Persons and Property</b>				
Fire	2	-	-	-
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	-
<b>Transportation services</b>				
Roadways	8	209,895	-	149,817
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	209,895	-	149,817
<b>Environmental services</b>				
Sanitary Sewer System	16	171,522	-	120,505
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	333,585
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	171,522	-	454,090
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	7,652
--	29	-	-	-
<b>Subtotal</b>	30	-	-	7,652
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	46,108
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	46,108
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	381,417	-	657,667

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Wingham T
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For the year ended December 31, 1993.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Protective inspection and control	7	-
	<b>Subtotal</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	518,132
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal</b>	518,132
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b>	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	<b>Subtotal</b>	-
Electricity	48	-
Gas	49	-
Telephone	50	-
	<b>Total</b>	518,132

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	14,132
: To Canada and agencies	2	-
: To other	3	504,000
<b>Subtotal</b>	4	518,132
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	518,132
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	14,132
Installment (serial) debentures	17	504,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	4,777
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1993.

		accumulated	total	debt
		surplus (deficit)	outstanding	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	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	50,547		66,899	
- 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	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	50,547		66,899	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1994		79,102	40,944	-	-	-	-
1995		71,595	31,923	-	-	-	-
1996		150,249	22,835	-	-	-	-
1997		49,178	15,834	-	-	-	-
1998		39,683	9,991	-	-	-	-
1999-2003		128,325	7,082	-	-	-	-
2004 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	518,132	128,609	-	-	-	-

\* Includes interest to earned on Ministry of the Environment debt retirement funds

		1
		\$
1994	72	-
1995	73	-
1996	74	-
1997	75	-
1998	76	-
<b>Total</b>	<b>77</b>	-

10. Other notes (attach supporting schedules as required)

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	326,420	1,847	328,267								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Water rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	1,400	326,420	1,847	328,267	308,313	9,100	-	10,854	-	328,267	1,400
<b>Special purpose requisitions</b>												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-	
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
<b>Total region or county</b>	22	1,400	326,420	1,847	328,267	308,313	9,100	-	10,854	-	328,267	1,400

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	306	520,766	2,905	-	523,671	494,206	15,219	14,246	-	523,671	306
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	650	36,550	269	-	36,819	35,448	633	738	-	36,819	650
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	220	426,337	2,379	-	428,716	404,789	12,259	11,668	-	428,716	220
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	571	31,704	234	-	31,938	30,749	549	640	-	31,938	571
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>1,747</b>	<b>1,015,357</b>	<b>5,787</b>	<b>-</b>	<b>1,021,144</b>	<b>965,192</b>	<b>28,660</b>	<b>27,292</b>	<b>-</b>	<b>1,021,144</b>	<b>1,747</b>

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Wingham T
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For the year ended December 31, 1993.

		1 \$
<b>Balance at the beginning of the year</b>	1	913,457
<b>Revenues</b>		
Contributions from revenue fund	2	399,508
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	4,888
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	404,396
<b>Expenditures</b>		
Transferred to capital fund	14	-
Transferred to revenue fund	15	683,254
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	683,254
<b>Balance at the end of the year for:</b>		
Reserves	23	634,599
Reserve Funds	24	-
<b>Total</b>	25	634,599
<b>Analysed as follows:</b>		
Working funds	26	-
Contingencies	27	169,602
Ministry of the Environment funds for renewals, etc		
- sewer	28	58,810
- 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	210,242
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	110,813
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	66,092
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	3,134
Waste Site	53	6,505
Police Commission	54	9,401
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	634,599

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1993.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	318,477	-
Accounts receivable			
Canada	2	-	
Ontario	3	371,057	
Region or county	4	-	
Other municipalities	5	31,286	
School boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	78,149	business taxes
Taxes receivable			
Current year's levies	9	121,054	-
Previous year's levies	10	36,311	-
Prior year's levies	11	31,936	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	108,193	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	518,132	for tax sale / tax
<b>Other long term assets</b>	20	-	registration
<b>Total</b>	21	1,614,595	-

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1993.

LIABILITIES			portion of loans not from chartered banks
<b>Current Liabilities</b>			
Temporary loans - current purposes	22	89,864	-
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities			
Canada	26	-	
Ontario	27	26,053	
Region or county	28	-	
Other municipalities	29	43,303	
School Boards	30	-	
Trade accounts payable	31	207,230	
Other	32	-	
Other current liabilities	33	-	
<b>Net long term liabilities</b>			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	518,132	
- 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	-	
<b>Reserves and reserve funds</b>	41	634,599	
<b>Accumulated net revenue (deficit)</b>			
General revenue	42	14,095	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	78,172	
Libraries	49	-	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	1,400	
School boards	57	1,747	
Unexpended capital financing / (unfinanced capital outlay)	58	-	
<b>Total</b>	59	<b>1,614,595</b>	

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## STATISTICAL DATA

For the year ended December 31, 1993.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration	1	2	
Non-line Department Support Staff	2	2	
Fire	3	-	
Police	4	6	
Transit	5	-	
Public Works	6	6	
Health Services	7	11	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	3	
Libraries	11	-	
Planning	12	2	
<b>Total</b>	<b>13</b>	<b>32</b>	

		continuous full time employees December 31	
		1	2
		\$	\$
		other	
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	958,796	176,174
Employee benefits	15	299,883	25,184

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	2,511,496	
Previous years' tax	17	60,050	
Penalties and interest	18	14,175	
<b>Subtotal</b>	19	2,585,721	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	6,182	
Tax adjustments under sections 421, 441 and 442 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	-	
<b>Total reductions</b>	29	2,591,903	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
<b>4. Tax due dates for 1993 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19930331	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19930630	
Due date of last installment (YYYYMMDD)	36	19931029	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		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 1994	58	-	-	-	-
in 1995	59	-	-	-	-
in 1996	60	-	-	-	-
in 1997	61	-	-	-	-
in 1998	62	-	-	-	-
<b>Total</b>	63	-	-	-	-

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Wingham T

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## STATISTICAL DATA

For the year ended December 31, 1993.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	47,165	34,837		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	1,259	114,474	132,280	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	1,225	209,789	54,815	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
			water	sewer		
			1	2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-		
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31				84	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1992		67	747,360	-	747,360	
Approved in 1993		68	-	-	-	
Financed in 1993		69	-	-	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1993		71	747,360	-	747,360	
Applications submitted but not approved as at Decemeber 31, 1993		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1994	1995	1996	1997	1998
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	-	-	-	-