

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26011

MUNICIPALITY OF: Port Colborne C

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

|   |    | Total<br>Revenue | Upper<br>Tier<br>Purposes | School<br>Board<br>Purposes | Own<br>Purpose |
|---|----|------------------|---------------------------|-----------------------------|----------------|
|   |    | 1                | 2                         | 3                           | 4              |
|   |    | \$               | \$                        | \$                          | \$             |
| TAXATION  |    |                  |                           |                             |                |
| Taxation from schedule 2LTxx<br>or requisitions from schedule 2UT | 1  | 19,986,084       | 4,549,968                 | 8,018,205                   | 7,417,911      |
| Direct water billings on ratepayers<br>-- own municipality        | 2  | 1,635,286        | 920,686                   |                             | 714,600        |
| -- other municipalities   | 3  | -                | -                         |                             | -              |
| Sewer surcharge on direct water billings<br>-- own municipality   | 4  | -                | -                         |                             | -              |
| -- other municipalities   | 5  | -                | -                         |                             | -              |
| Subtotal  | 6  | 21,621,370       | 5,470,654                 | 8,018,205                   | 8,132,511      |
| PAYMENTS IN LIEU OF TAXATION                                      |    |                  |                           |                             |                |
| Canada  | 7  | 51,422           | -                         | -                           | 51,422         |
| Canada Enterprises  | 8  | 596,911          | -                         | -                           | 596,911        |
| Ontario   |    |                  |                           |                             |                |
| The Municipal Tax Assistance Act                                  | 9  | -                | -                         |                             | -              |
| The Municipal Act, section 157                                    | 10 | -                | -                         |                             | -              |
| Other   | 11 | 7,194            | -                         |                             | 7,194          |
| Ontario Enterprises   |    |                  |                           |                             |                |
| Ontario Housing Corporation                                       | 12 | 69,109           | 10,165                    | 27,152                      | 31,792         |
| Ontario Hydro   | 13 | 870              | 127                       | -                           | 743            |
| Liquor Control Board of Ontario                                   | 14 | 3,543            | -                         | -                           | 3,543          |
| Other   | 15 | 10,484           | 2,766                     | -                           | 7,718          |
| Municipal enterprises   | 16 | 34,166           | -                         | -                           | 34,166         |
| Other municipalities and enterprises                              | 17 | 119,835          | -                         | -                           | 119,835        |
| Subtotal  | 18 | 893,534          | 13,058                    | 27,152                      | 853,324        |
| ONTARIO UNCONDITIONAL GRANTS                                      |    |                  |                           |                             |                |
| Per Household General   | 19 | -                | -                         | -                           | -              |
| Per Household Police  | 20 | -                | -                         | -                           | -              |
| Transitional amd special assistance                               | 22 | -                | -                         | -                           | -              |
| Resource Equalization   | 23 | 142,641          | -                         | -                           | 142,641        |
| General Support   | 24 | 510,024          | -                         | -                           | 510,024        |
| Northern Special Support  | 25 | -                | -                         | -                           | -              |
| Apportionment Guarantee   | 26 | -                | -                         | -                           | -              |
| Revenue Guarantee   | 27 | 663,198          | -                         | -                           | 663,198        |
| Subtotal  | 28 | 1,315,863        | -                         | -                           | 1,315,863      |
| REVENUES FOR SPECIFIC FUNCTIONS                                   |    |                  |                           |                             |                |
| Ontario specific grants   | 29 | 1,001,526        |                           |                             | 1,001,526      |
| Canada specific grants  | 30 | 10,825           |                           |                             | 10,825         |
| Other municipalities - grants and fees                            | 31 | 120,154          |                           |                             | 120,154        |
| Fees and service charges  | 32 | 1,018,069        |                           |                             | 1,018,069      |
| Subtotal  | 33 | 2,150,574        |                           |                             | 2,150,574      |
| OTHER REVENUES  |    |                  |                           |                             |                |
| Trailer revenue and licences                                      | 34 | -                |                           |                             | -              |
| Licences and permits  | 35 | 148,948          | -                         | -                           | 148,948        |
| Fines   | 37 | 18,780           |                           |                             | 18,780         |
| Penalties and interest on taxes                                   | 38 | 174,394          |                           |                             | 174,394        |
| Investment income - from own funds                                | 39 | -                |                           |                             | -              |
| - other   | 40 | 784,713          |                           |                             | 784,713        |
| Sales of publications, equipment, etc                             | 42 | 17,986           |                           |                             | 17,986         |
| Contributions from capital fund                                   | 43 | 88,735           |                           |                             | 88,735         |
| Contributions from reserves and reserve funds                     | 44 | 617,459          |                           |                             | 617,459        |
| Contributions from non-consolidated entities                      | 45 | -                |                           |                             | -              |
| --  | 46 | -                |                           |                             | -              |
| --  | 47 | -                |                           |                             | -              |
| --  | 48 | -                | -                         |                             |                |
| Sale of Land  | 49 | -                |                           |                             | -              |
| Subtotal  | 50 | 1,851,015        | -                         | -                           | 1,851,015      |
| TOTAL REVENUE   | 51 | 27,832,356       | 5,483,712                 | 8,045,357                   | 14,303,287     |

*For the year ended December 31, 1990.*

## Port Colborne C

2LT - OP  
4

[illegible]

*For the year ended December 31, 1990.*

## Port Colborne C

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Port Colborne C

## 2LT - OP

4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

| LOCAL TAXABLE ASSESSMENT        |      |                         |                              |          | MILL RATES              |   | TAXES LEVIED            |                              |          | SUPPLEMENTARY TAXES     |                              |          | TOTAL                    |
|---------------------------------|------|-------------------------|------------------------------|----------|-------------------------|---|-------------------------|------------------------------|----------|-------------------------|------------------------------|----------|--------------------------|
|                                 |      | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
|                                 |      | 1                       | 2                            | 3        | 4                       | 5   | 6                       | 7                            | 8        | 9                       | 10                           | 11       | 12                       |
|                                 | MAID | \$                      | \$                           | \$       | \$                      | \$  | \$                      | \$                           | \$       | \$                      | \$                           | \$       | \$                       |
| Secondary separate              |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
| General                         | 0    | 8,904,289               | 1,401,489                    | 532,215  | 64.120000               | 75.430000                                 | 570,943                 | 105,714                      | 40,145   | 8,042                   | 1,303                        | 1,092    | 727,239                  |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
| Separate consolidated           |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
|                                 |      |                         |                              |          |                         |   |                         |                              |          |                         |                              |          |                          |
| Total all school board taxation | 0    |                         |                              |          |                         |   | 4,588,565               | 2,361,613                    | 963,462  | 67,739                  | 13,140                       | 23,686   | 8,018,205                |

*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

Port Colborne C

3  
7

|  |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
|  |    | 1                             | 2                | 3  | 4                              |
|  |    | \$                            | \$               | \$   | \$                             |
| General Government                     | 1  | 2,335                         | -                | -  | 24,893                         |
| Protection to Persons and Property     |    |                               |                  |  |                                |
| Fire                                   | 2  | -                             | -                | 10,056   | 6,601                          |
| Police                                 | 3  | -                             | -                | -  | -                              |
| Conservation Authority                 | 4  | -                             | -                | -  | -                              |
| Protective inspection and control      | 5  | -                             | -                | -  | 4,251                          |
| Emergency measures                     | 6  | -                             | -                | -  | -                              |
| Subtotal                               | 7  | -                             | -                | 10,056   | 10,852                         |
| Transportation services                |    |                               |                  |  |                                |
| Roadways                               | 8  | 492,218                       | 2,363            | 35,098   | 19,420                         |
| Winter Control                         | 9  | 113,170                       | -                | -  | -                              |
| Transit                                | 10 | -                             | -                | -  | -                              |
| Parking                                | 11 | -                             | -                | -  | 27,009                         |
| Street Lighting                        | 12 | -                             | -                | -  | -                              |
| Air Transportation                     | 13 | -                             | -                | -  | -                              |
| --                                     | 14 | -                             | -                | -  | -                              |
| Subtotal                               | 15 | 605,388                       | 2,363            | 35,098   | 46,429                         |
| Environmental services                 |    |                               |                  |  |                                |
| Sanitary Sewer System                  | 16 | -                             | -                | -  | 43,579                         |
| Storm Sewer System                     | 17 | -                             | -                | -  | 1,035                          |
| Waterworks System                      | 18 | 6,685                         | -                | -  | 46,072                         |
| Garbage Collection                     | 19 | 123,981                       | -                | -  | 65,251                         |
| Garbage Disposal                       | 20 | 150,766                       | -                | 75,000   | 39,582                         |
| Pollution Control                      | 21 | -                             | -                | -  | -                              |
| --                                     | 22 | -                             | -                | -  | -                              |
| Subtotal                               | 23 | 281,432                       | -                | 75,000   | 195,519                        |
| 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 | 20,410                        | 1,075            | -  | 598,437                        |
| Libraries                              | 38 | 55,888                        | 1,308            | -  | 25,191                         |
| Other Cultural                         | 39 | 17,163                        | 3,848            | -  | 22,316                         |
| Subtotal                               | 40 | 93,461                        | 6,231            | -  | 645,944                        |
| Planning and Development               |    |                               |                  |  |                                |
| Planning and Development               | 41 | 17,177                        | 2,231            | -  | 14,780                         |
| Commercial and Industrial              | 42 | -                             | -                | -  | -                              |
| Residential Development                | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation          | 44 | 1,733                         | -                | -  | 11,376                         |
| Tile Drainage and Shoreline Assistance | 45 | -                             | -                | -  | 68,276                         |
| --                                     | 46 | -                             | -                | -  | -                              |
| Subtotal                               | 47 | 18,910                        | 2,231            | -  | 94,432                         |
| Electricity                            | 48 | -                             | -                | -  | -                              |
| Gas                                    | 49 | -                             | -                | -  | -                              |
| Telephone                              | 50 | -                             | -                | -  | -                              |
| Total                                  | 51 | 1,001,526                     | 10,825           | 120,154  | 1,018,069                      |

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

|                 |
|-----------------|
| Municipality    |
| Port Colborne C |

|  |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|--|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|  |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|  |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| General Government                     | 1  | 768,795                                       | -                             | 499,120   | 166,058                      | -                  | 10,500                            | 1,423,473             |
| Protection to Persons and Property     |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                   | 2  | 1,010,458                                     | -                             | 185,932   | 120,886                      | -                  | 30,000                            | 1,347,276             |
| Police                                 | 3  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Conservation Authority                 | 4  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Protective inspection and control      | 5  | 193,710                                       | -                             | 73,518  | 1,500                        | -                  | -                                 | 268,728               |
| Emergency measures                     | 6  | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 7  | 1,204,168                                     | -                             | 259,450   | 122,386                      | -                  | 30,000                            | 1,616,004             |
| Transportation services                |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                               | 8  | 820,281                                       | 40,665                        | 1,150,787   | 1,238,134                    | -                  | -                                 | 3,249,867             |
| Winter Control                         | 9  | 87,320  | -                             | 124,210   | -                            | -                  | -                                 | 211,530               |
| Transit                                | 10 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Parking                                | 11 | 7,186   | -                             | 21,646  | 14,250                       | -                  | -                                 | 43,082                |
| Street Lighting                        | 12 | -   | -                             | 171,936   | 12,287                       | -                  | -                                 | 184,223               |
| Air Transportation                     | 13 | -   | -                             | -   | -                            | 10,560             | -                                 | 10,560                |
| --                                     | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 15 | 914,787                                       | 40,665                        | 1,468,579   | 1,264,671                    | 10,560             | -                                 | 3,699,262             |
| Environmental services                 |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                  | 16 | 167,364                                       | 376,228                       | 133,709   | 490,575                      | -                  | -                                 | 1,167,876             |
| Storm Sewer System                     | 17 | 44,851  | 216,262                       | 63,262  | 194,435                      | -                  | -                                 | 518,810               |
| Waterworks System                      | 18 | 211,162                                       | 97,184                        | 220,365   | 436,198                      | -                  | 24,500                            | 940,409               |
| Garbage Collection                     | 19 | 1,168   | -                             | 436,907   | 1,393                        | -                  | -                                 | 439,468               |
| Garbage Disposal                       | 20 | 207,872                                       | -                             | 954,998   | -                            | -                  | 5,000                             | 1,167,870             |
| Pollution Control                      | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 23 | 632,417                                       | 689,674                       | 1,809,241   | 1,122,601                    | -                  | 19,500                            | 4,234,433             |
| Health Services                        |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                 | 24 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Public Health Inspection and Control   | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                              | 26 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Ambulance Services                     | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                             | 28 | -   | -                             | 2,680   | -                            | -                  | -                                 | 2,680                 |
| --                                     | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 30 | -   | -                             | 2,680   | -                            | -                  | -                                 | 2,680                 |
| Social and Family Services             |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                     | 31 | -   | -                             | -   | -                            | 3,950              | -                                 | 3,950                 |
| Assistance to Aged Persons             | 32 | -   | -                             | -   | -                            | 6,170              | -                                 | 6,170                 |
| Assitance to Children                  | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                          | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 36 | -   | -                             | -   | -                            | 10,120             | -                                 | 10,120                |
| Recreation and Cultural Services       |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                   | 37 | 1,092,937                                     | 59,383                        | 681,963   | 43,211                       | -                  | -                                 | 1,877,494             |
| Libraries                              | 38 | 265,108                                       | 9,453                         | 82,740  | 66,082                       | -                  | -                                 | 423,383               |
| Other Cultural                         | 39 | 66,828  | -                             | 35,851  | 2,040                        | -                  | -                                 | 104,719               |
| Subtotal                               | 40 | 1,424,873                                     | 68,836                        | 800,554   | 111,333                      | -                  | -                                 | 2,405,596             |
| Planning and Development               |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development               | 41 | 212,720                                       | -                             | 48,383  | 32,398                       | -                  | -                                 | 293,501               |
| Commercial and Industrial              | 42 | 68,758  | 82,666                        | 36,032  | -                            | 22,000             | -                                 | 209,456               |
| Residential Development                | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation          | 44 | -   | 11,626                        | 1,070   | 5,859                        | -                  | -                                 | 18,555                |
| Tile Drainage and Shoreline Assistance | 45 | -   | 67,573                        | -   | -                            | -                  | -                                 | 67,573                |
| --                                     | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 47 | 281,478                                       | 161,865                       | 85,485  | 38,257                       | 22,000             | -                                 | 589,085               |
| Electricity                            | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                    | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                              | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Total                                  | 51 | 5,226,518                                     | 961,040                       | 4,925,109   | 2,825,306                    | 42,680             | -                                 | 13,980,653            |

For the year ended December 31, 1990.

|   |    |   |           |    |
|---|----|---|-----------|----|
|   |    |   | 1         | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1  | - | 874,933   |    |
| Source of Financing   |    |   |           |    |
| Contributions from Own Funds  |    |   |           |    |
| Revenue Fund  | 2  |   | 2,431,172 |    |
| Reserves and Reserve Funds  | 3  |   | 765,650   |    |
| Subtotal  | 4  |   | 3,196,822 |    |
| Long Term Liabilities Incurred  |    |   |           |    |
| Central Mortgage and Housing Corporation  | 5  |   | -         |    |
| Ontario Financing Authority   | 7  |   | -         |    |
| Commercial Area Improvement Program   | 9  |   | 55,460    |    |
| Other Ontario Housing Programs  | 10 |   | -         |    |
| Ministry of the Environment   | 11 |   | -         |    |
| Tile Drainage and Shoreline Property Assistance Programs                              | 12 |   | 13,046    |    |
| Serial Debentures   | 13 |   | -         |    |
| Sinking Fund Debentures   | 14 |   | -         |    |
| Long Term Bank Loans  | 15 |   | -         |    |
| Long Term Reserve Fund Loans  | 16 |   | -         |    |
| - -   | 17 |   | -         |    |
| Subtotal *  | 18 |   | 68,506    |    |
| Grants and Loan Forgiveness   |    |   |           |    |
| Ontario   | 20 |   | 1,447,421 |    |
| Canada  | 21 |   | -         |    |
| Other Municipalities  | 22 |   | -         |    |
| Subtotal  | 23 |   | 1,447,421 |    |
| Other Financing   |    |   |           |    |
| Prepaid Special Charges   | 24 |   | 24,805    |    |
| Proceeds From Sale of Land and Other Capital Assets                                   | 25 |   | 3,711     |    |
| Investment Income   |    |   |           |    |
| From Own Funds  | 26 |   | -         |    |
| Other   | 27 |   | 99,282    |    |
| Donations   | 28 |   | 32,730    |    |
| --  | 30 |   | -         |    |
| --  | 31 |   | -         |    |
| Subtotal  | 32 |   | 160,528   |    |
| Total Sources of Financing  | 33 |   | 4,873,277 |    |
| Applications  |    |   |           |    |
| Own Expenditures  |    |   |           |    |
| Short Term Interest Costs   | 34 |   | -         |    |
| Other   | 35 |   | 4,858,359 |    |
| Subtotal  | 36 |   | 4,858,359 |    |
| Transfer of Proceeds From Long Term Liabilities to:                                   |    |   |           |    |
| Other Municipalities  | 37 |   | -         |    |
| Unconsolidated Local Boards   | 38 |   | -         |    |
| Individuals   | 39 |   | 13,046    |    |
| Subtotal  | 40 |   | 13,046    |    |
| Transfers to Reserves, Reserve Funds and the Revenue Fund                             | 41 |   | 92,446    |    |
| Total Applications  | 42 |   | 4,963,851 |    |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year       | 43 | - | 784,359   |    |
| Amount Reported in Line 43 Analysed as Follows:                                       |    |   |           |    |
| Unapplied Capital Receipts (Negative)   | 44 | - | 1,348,518 |    |
| To be Recovered From:   |    |   |           |    |
| - Taxation or User Charges Within Term of Council                                     | 45 |   | 236,997   |    |
| - Proceeds From Long Term Liabilities   | 46 |   | 158,989   |    |
| - Transfers From Reserves and Reserve Funds   | 47 |   | -         |    |
| - -   | 48 |   | 168,173   |    |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing)                        | 49 | - | 784,359   |    |
| * - 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

Port Colborne C

610

|  |    | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
|  |    | Ontario Grants | Canada Grants | Other municipalities |                        |
|  |    | 1              | 2             | 3                    | 4                      |
|  |    | \$             | \$            | \$                   | \$                     |
| General Government                     | 1  | -              | -             | -                    | 103,554                |
| Protection to Persons and Property     |    |                |               |                      |                        |
| Fire                                   | 2  | -              | -             | -                    | 231,467                |
| Police                                 | 3  | -              | -             | -                    | -                      |
| Conservation Authority                 | 4  | -              | -             | -                    | -                      |
| Protective inspection and control      | 5  | -              | -             | -                    | 1,500                  |
| Emergency measures                     | 6  | -              | -             | -                    | -                      |
| Subtotal                               | 7  | -              | -             | -                    | 232,967                |
| Transportation services                |    |                |               |                      |                        |
| Roadways                               | 8  | 313,589        | -             | -                    | 854,203                |
| Winter Control                         | 9  | -              | -             | -                    | -                      |
| Transit                                | 10 | -              | -             | -                    | -                      |
| Parking                                | 11 | 37,178         | -             | -                    | -                      |
| Street Lighting                        | 12 | -              | -             | -                    | 445                    |
| Air Transportation                     | 13 | -              | -             | -                    | -                      |
| --                                     | 14 | -              | -             | -                    | -                      |
| Subtotal                               | 15 | 350,767        | -             | -                    | 854,648                |
| Environmental services                 |    |                |               |                      |                        |
| Sanitary Sewer System                  | 16 | 46,473         | -             | -                    | 651,418                |
| Storm Sewer System                     | 17 | 77,247         | -             | -                    | 144,474                |
| Waterworks System                      | 18 | 96,267         | -             | -                    | 461,372                |
| Garbage Collection                     | 19 | -              | -             | -                    | 1,394                  |
| Garbage Disposal                       | 20 | -              | -             | -                    | -                      |
| Pollution Control                      | 21 | -              | -             | -                    | -                      |
| --                                     | 22 | -              | -             | -                    | -                      |
| Subtotal                               | 23 | 219,987        | -             | -                    | 1,258,658              |
| 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 | 846,631        | -             | -                    | 2,264,441              |
| Libraries                              | 38 | -              | -             | -                    | 27,382                 |
| Other Cultural                         | 39 | -              | -             | -                    | 41,270                 |
| Subtotal                               | 40 | 846,631        | -             | -                    | 2,333,093              |
| Planning and Development               |    |                |               |                      |                        |
| Planning and Development               | 41 | -              | -             | -                    | 2,398                  |
| Commercial and Industrial              | 42 | 30,000         | -             | -                    | 48,466                 |
| Residential Development                | 43 | -              | -             | -                    | -                      |
| Agriculture and Reforestation          | 44 | 36             | -             | -                    | 24,575                 |
| Tile Drainage and Shoreline Assistance | 45 |                |               |                      |                        |
| --                                     | 46 | -              | -             | -                    | -                      |
| Subtotal                               | 47 | 30,036         | -             | -                    | 75,439                 |
| Electricity                            | 48 | -              | -             | -                    | -                      |
| Gas                                    | 49 | -              | -             | -                    | -                      |
| Telephone                              | 50 | -              | -             | -                    | -                      |
| Total                                  | 51 | 1,447,421      | -             | -                    | 4,858,359              |

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

|                 |
|-----------------|
| Port Colborne C |
|-----------------|

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        | 59,508    |           |
| Winter Control                         | 9        | -         |           |
| Transit                                | 10       | -         |           |
| Parking                                | 11       | -         |           |
| Street Lighting                        | 12       | -         |           |
| Air Transportation                     | 13       | -         |           |
| --                                     | 14       | -         |           |
|  | Subtotal | 15        | 59,508    |
| Environmental services                 |          |           |           |
| Sanitary Sewer System                  | 16       | 893,474   |           |
| Storm Sewer System                     | 17       | 775,947   |           |
| Waterworks System                      | 18       | 257,371   |           |
| Garbage Collection                     | 19       | -         |           |
| Garbage Disposal                       | 20       | -         |           |
| Pollution Control                      | 21       | -         |           |
| --                                     | 22       | -         |           |
|  | Subtotal | 23        | 1,926,792 |
| 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       | 257,299   |           |
| Libraries                              | 38       | -         |           |
| Other Cultural                         | 39       | -         |           |
|  | Subtotal | 40        | 257,299   |
| Planning and Development               |          |           |           |
| Planning and Development               | 41       | -         |           |
| Commercial and Industrial              | 42       | 270,827   |           |
| Residential Development                | 43       | -         |           |
| Agriculture and Reforestation          | 44       | 10,962    |           |
| Tile Drainage and Shoreline Assistance | 45       | 324,384   |           |
| --                                     | 46       | -         |           |
|  | Subtotal | 47        | 606,173   |
| Electricity                            | 48       | 1,288,000 |           |
| Gas                                    | 49       | -         |           |
| Telephone                              | 50       | -         |           |
|  | Total    | 51        | 4,137,772 |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Port Colborne C

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  | 2,091,108 |    |
| : To Canada and agencies  | 2  | -         |    |
| : To other  | 3  | -         |    |
| Subtotal  | 4  | 2,091,108 |    |
| Plus: All debt assumed by the municipality from others                                    | 5  | 3,904,945 |    |
| 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 | 1,858,281 |    |
| - water   | 11 | -         |    |
| Own sinking funds (actual balances)   |    |           |    |
| - general municipal   | 12 | -         |    |
| - enterprises and other   | 13 | -         |    |
| Subtotal  | 14 | 1,858,281 |    |
| Total   | 15 | 4,137,772 |    |
| Amount reported in line 15 analyzed as follows:   |    |           |    |
| Sinking fund debentures   | 16 | -         |    |
| Installment (serial) debentures   | 17 | 4,137,772 |    |
| 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 | 195,703 |
| - 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 | 712,196 |
| 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 | 712,196 |

## Municipality

## Port Colborne C

*For the year ended December 31, 1990.*

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12

| 6. Ministry of the Environment Provincial Projects                                 |    |   |           | accumulated<br>surplus (deficit)  | total<br>outstanding<br>capital<br>obligation | debt<br>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                                       |    |   |           | 50                                | 136,689                                       | 55,477                                      |           |
| - general tax rates *  |    |   |           | 51                                | 483,112                                       | 206,562                                     |           |
| - special are rates and special charges  |    |   |           | 52                                | 48,171  | 31,029                                      |           |
| - benefitting landowners   |    |   |           | 53                                | -   | -   |           |
| - user rates (consolidated entities)   |    |   |           | 54                                | -   | -   |           |
| Recovered from reserve funds   |    |   |           | 55                                | 59,000  | 143,196                                     |           |
| Recovered from unconsolidated entities   |    |   |           | 57                                | -   | -   |           |
| - hydro  |    |   |           | 56                                | -   | -   |           |
| - gas and telephone  |    |   |           | 58                                | -   | -   |           |
| --   |    |   |           | 59                                | -   | -   |           |
| --   |    |   |           | Total                             | 726,972                                       | 436,264                                     |           |
| --   |    |   |           |                                   |   |   |           |
| 8. Future principal and interest payments on EXISTING net debt                     |    |   |           |                                   |   |   |           |
|  |    | recoverable from the<br>consolidated revenue fund |           | recoverable from<br>reserve funds |   | recoverable from<br>unconsolidated entities |           |
|  |    | principal   | interest  | principal                         | interest                                      | principal                                   | interest  |
|  |    | 1   | 2         | 3                                 | 4   | 5   | 6         |
|  |    | \$  | \$        | \$                                | \$  | \$  | \$        |
| 1991   | 60 | 454,703   | 284,182   | -                                 | -   | 64,000                                      | 136,414   |
| 1992   | 61 | 422,609   | 238,595   | -                                 | -   | 71,000                                      | 128,869   |
| 1993   | 62 | 378,503   | 195,381   | -                                 | -   | 80,000                                      | 120,408   |
| 1994   | 63 | 385,891   | 155,355   | -                                 | -   | 89,000                                      | 110,864   |
| 1995   | 64 | 404,814   | 114,406   | -                                 | -   | 100,000                                     | 100,101   |
| 1996-2000  | 65 | 783,252   | 135,316   | -                                 | -   | 337,000                                     | 366,476   |
| 2001 onwards   | 79 | 20,000  | 1,977     | -                                 | -   | 547,000                                     | 197,146   |
| interest to be earned on sinking funds *   | 69 | -   | -         | -                                 | -   | -   | -         |
| Downtown revitalization program  | 70 | -   | -         | -                                 | -   | -   | -         |
| Total  | 71 | 2,849,772   | 1,125,212 | -                                 | -   | 1,288,000                                   | 1,160,278 |
| * Includes interest to earned on Ministry of the Environment debt retirement funds |    |   |           |                                   |   |   |           |
| 9. Future principal payments on EXPECTED NEW debt                                  |    |   |           |                                   |   |   |           |
|  |    |   |           |                                   |   | 1   |           |
|  |    |   |           |                                   |   | \$  |           |
| 1991   | 72 |   |           |                                   |   | 119,603                                     |           |
| 1992   | 73 |   |           |                                   |   | 132,759                                     |           |
| 1993   | 74 |   |           |                                   |   | 147,363                                     |           |
| 1994   | 75 |   |           |                                   |   | 163,572                                     |           |
| 1995   | 76 |   |           |                                   |   | 181,565                                     |           |
| Total  |    |   |           |                                   |   | 77  | 744,862   |
| 10. Other notes (attach supporting schedules as required)                          |    |   |           |                                   |   |   |           |

1990 FINANCIAL INFORMATION RETURN

Municipality

Port Colborne C

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

|  |    | Balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | total<br>expended | amount<br>levied | telephone<br>and<br>telegraph<br>taxation | share of<br>Provincial<br>grants | share of<br>payments<br>in lieu of<br>taxes | other | total<br>raised | balance<br>at end<br>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  |                                    | 2,983,028                | 39,165                 | 3,022,193         |                  |   |                                  |   |       |                 |                              |
| 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 | 1,741                              | 2,983,028                | 39,165                 | 3,022,193         | 2,951,705        | 56,724                                    | -                                | 13,058                                      | -     | 3,021,487       | 1,035                        |
|  |    |                                    |                          |                        |                   |                  |   |                                  |   |       |                 |                              |
| Special purpose requisitions                         |    |                                    |                          |                        |                   |                  |   |                                  |   |       |                 |                              |
| Water  | 12 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Transit  | 13 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Sewer  | 14 |                                    | 1,541,576                | -                      | 1,541,576         |                  |   |                                  |   |       |                 |                              |
| Library  | 15 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| --   | 16 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| --   | 17 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Subtotal levied by mill rate -- special areas        | 18 | -                                  | 1,541,576                | -                      | 1,541,576         | 1,541,539        | -   | -                                | -   | -     | 1,541,539       | - 37                         |
|  |    |                                    |                          |                        |                   |                  |   |                                  |   |       |                 |                              |
| Speical charges                                      | 19 | -                                  | -                        | -                      | -                 | -                | -   | -                                | -   | -     | -               | -                            |
| Direct water billings                                | 20 | -                                  | 920,686                  | -                      | 920,686           | 920,686          | -   | -                                | -   | -     | 920,686         | -                            |
| Sewer surcharge on direct water billings             | 21 | -                                  | -                        | -                      | -                 | -                | -   | -                                | -   | -     | -               | -                            |
| Total region or county                               | 22 | 1,741                              | 5,445,290                | 39,165                 | 5,484,455         | 5,413,930        | 56,724                                    | -                                | 13,058                                      | -     | 5,483,712       | 998                          |

## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Port Colborne C

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

|                               |    | Balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>expended | amount<br>levied | telephone<br>and<br>telegraph<br>taxation | share of<br>payments<br>in lieu of<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>raised | balance<br>at end<br>of year |
|-------------------------------|----|------------------------------------|--------------------------|------------------------|--|-------------------|------------------|---|---|--|-----------------|------------------------------|
|                               |    | 1                                  | 2                        | 3                      | 4  | 5                 | 6                | 7   | 8   | 9  | 10              | 11                           |
|                               |    | \$                                 | \$                       | \$                     | \$   | \$                | \$               | \$  | \$  | \$   | \$              | \$                           |
| <b>SCHOOL BOARDS</b>          |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| Elementary Public (specify)   |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 30 | 990                                | 3,511,894                | 45,121                 | -  | 3,557,015         | 3,479,293        | 68,927                                    | 10,090                                      | -  | 3,558,310       | 2,285                        |
| --                            | 31 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Elementary separate (specify) |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 40 | -                                  | 911,363                  | 13,147                 | -  | 924,510           | 916,088          | 3,376                                     | 5,046                                       | -  | 924,510         | -                            |
| --                            | 41 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 42 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary Public (specify)    |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 50 | 649                                | 2,792,035                | 35,859                 | -  | 2,827,894         | 2,762,066        | 58,357                                    | 8,010                                       | -  | 2,828,433       | 1,188                        |
| --                            | 51 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary separate (specify)  |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 70 | -                                  | 723,667                  | 10,437                 | -  | 734,104           | 727,239          | 2,859                                     | 4,006                                       | -  | 734,104         | -                            |
| --                            | 71 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 72 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Total school boards           | 36 | 1,639                              | 7,938,959                | 104,564                | -  | 8,043,523         | 7,884,686        | 133,519                                   | 27,152                                      | -  | 8,045,357       | 3,473                        |

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Port Colborne C

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|  |          |           |  |
|--|----------|-----------|--|
|  |          | 1         |  |
|  |          | \$        |  |
| Balance at the beginning of the year                       | 1        | 7,895,214 |  |
| Revenues   |          |           |  |
| Contributions from revenue fund                            | 2        | 394,134   |  |
| Contributions from capital fund                            | 3        | 3,711     |  |
| Lot levies and subdivider contributions                    | 60       | 415,514   |  |
| Recreational land (the Planning Act)                       | 61       | 15,880    |  |
| Investment income - from own funds                         | 5        | -         |  |
| - other  | 6        | 745,327   |  |
| --   | 9        | 61,296    |  |
| --   | 10       | 290,296   |  |
| --   | 11       | 10,208    |  |
| --   | 12       | -         |  |
| Total revenue  | 13       | 1,936,366 |  |
| Expenditures   |          |           |  |
| Transferred to capital fund                                | 14       | 765,650   |  |
| Transferred to revenue fund                                | 15       | 617,459   |  |
| Charges for long term liabilities - principal and interest | 16       | -         |  |
| --   | 63       | 12,997    |  |
| --   | 20       | 4,414     |  |
| --   | 21       | -         |  |
| Total expenditure  | 22       | 1,400,520 |  |
| Balance at the end of the year for:                        |          |           |  |
| Reserves   | 23       | 2,131,002 |  |
| Reserve Funds  | 24       | 6,300,058 |  |
|  | Total 25 | 8,431,060 |  |
| Analysed as follows:                                       |          |           |  |
| Working funds  | 26       | 1,000,000 |  |
| Contingencies  | 27       | -         |  |
| Ministry of the Environment funds for renewals, etc        |          |           |  |
| - sewer  | 28       | 103,735   |  |
| - water  | 29       | -         |  |
| Replacement of equipment                                   | 30       | 253,578   |  |
| Sick leave   | 31       | 490,277   |  |
| Insurance  | 32       | -         |  |
| Workers' compensation                                      | 33       | 61,650    |  |
| Capital expenditure - general administration               | 34       | 2,022,638 |  |
| - roads  | 35       | -         |  |
| - sanitary and storm sewers                                | 36       | 896,711   |  |
| - parks and recreation                                     | 64       | 527,726   |  |
| - library  | 65       | 37,868    |  |
| - other cultural   | 66       | 49,625    |  |
| - water  | 38       | 504,965   |  |
| - transit  | 39       | -         |  |
| - housing  | 40       | -         |  |
| - industrial development                                   | 41       | 353,490   |  |
| - other and unspecified                                    | 42       | 1,133,588 |  |
| Lot levies and subdivider contributions                    | 44       | 46,791    |  |
| Recreational land (the Planning Act)                       | 46       | 107,651   |  |
| Parking revenues   | 45       | 44,485    |  |
| Debenture repayment  | 47       | -         |  |
| Exchange rate stabilization                                | 48       | -         |  |
| Waterworks current purposes                                | 49       | 646,732   |  |
| Transit current purposes                                   | 50       | -         |  |
| Library current purposes                                   | 51       | -         |  |
| Vacation Pay - Council                                     | 52       | -         |  |
| Waste Site   | 53       | 58,510    |  |
| Police Commission  | 54       | 21,000    |  |
| Municipal Election   | 55       | 70,040    |  |
| Business Improvement Area                                  | 56       | -         |  |
| --   | 57       |           |  |
| Total  | 58       | 8,431,060 |  |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

|                 |
|-----------------|
| Port Colborne C |
|-----------------|

11  
16

For the year ended December 31, 1990.

|  |    | 1          | 2   |
|--|----|------------|---|
|  |    | \$         | \$  |
| ASSETS   |    |            | portion of cash not<br>in chartered banks |
| Current assets                                 |    |            |   |
| Cash   | 1  | 10,625,586 | 7,580                                     |
| Accounts receivable                            |    |            |   |
| Canada   | 2  | 31,497     |   |
| Ontario  | 3  | 876,410    |   |
| Region or county                               | 4  | 1,330      |   |
| Other municipalities                           | 5  | -          |   |
| School Boards                                  | 6  | -          | portion of taxes                          |
| Waterworks                                     | 7  | 109,847    | receivable for                            |
| Other (including unorganized areas)            | 8  | 83,610     | business taxes                            |
| Taxes receivable                               |    |            |   |
| Current year's levies                          | 9  | 729,050    | 52,079                                    |
| Previous year's levies                         | 10 | 160,055    | 12,606                                    |
| Prior year's levies                            | 11 | 67,972     | 34,869                                    |
| Penalties and interest                         | 12 | 129,585    | 55,791                                    |
| Less allowance for uncollectables (negative)   | 13 | - 160,000  | -   |
| Investments                                    |    |            |   |
| Canada   | 14 | -          |   |
| Provincial                                     | 15 | -          |   |
| Municipal                                      | 16 | -          |   |
| Other  | 17 | -          |   |
| Other current assets                           | 18 | 468,230    | portion of line 20                        |
| Capital outlay to be recovered in future years | 19 | 4,137,772  | for tax sale / tax                        |
| Other long term assets                         | 20 | 22,065     | registration                              |
|  | 21 | 17,283,009 | 13  |
| Total  |    |            |   |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

|                 |
|-----------------|
| Port Colborne C |
|-----------------|

For the year ended December 31, 1990.

| LIABILITIES  |    |            |  | portion of loans not<br>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 | 18,321     |  |  |
| Other municipalities                                       | 29 | -          |  |  |
| School Boards  | 30 | 69,219     |  |  |
| Trade accounts payable                                     | 31 | 1,461,693  |  |  |
| Other  | 32 | 276,908    |  |  |
| Other current liabilities                                  | 33 | 89,570     |  |  |
| Net long term liabilities                                  |    |            |  |  |
| Recoverable from the Consolidated Revenue Fund             |    |            |  |  |
| - general tax rates  | 34 | 404,388    |  |  |
| - special area rates and special charges                   | 35 | 1,950,979  |  |  |
| - benefitting landowners                                   | 36 | 494,405    |  |  |
| - user rates (consolidated entities)                       | 37 | -          |  |  |
| Recoverable from Reserve Funds                             | 38 | -          |  |  |
| Recoverable from unconsolidated entities                   | 39 | 1,288,000  |  |  |
| Less: Own holdings (negative)                              | 40 | -          |  |  |
| Reserves and reserve funds                                 | 41 | 8,431,060  |  |  |
| Accumulated net revenue (deficit)                          |    |            |  |  |
| General revenue  | 42 | 626,573    |  |  |
| Special charges and special areas (specify)                |    |            |  |  |
| --   | 43 | 15,092     |  |  |
| --   | 44 | 1,062,667  |  |  |
| --   | 45 | 5,421      |  |  |
| --   | 46 | -          |  |  |
| Consolidated local boards (specify)                        |    |            |  |  |
| Transit operations   | 47 | -          |  |  |
| Water operations   | 48 | 39,721     |  |  |
| Libraries  | 49 | 6,955      |  |  |
| Cemetaries   | 50 | -          |  |  |
| Recreation, community centres and arenas                   | 51 | -          |  |  |
| --   | 52 | 7,559      |  |  |
| --   | 53 | 275,832    |  |  |
| --   | 54 | -          |  |  |
| --   | 55 | -          |  |  |
| Region or county   | 56 | 998        |  |  |
| School boards  | 57 | 3,473      |  |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 784,359    |  |  |
| Total  | 59 | 17,283,009 |  |  |

|   |    |   |     |
|---|----|---|-----|
|   |    | 1 |     |
| 1. Number of continuous full time employees as at December 31 |    |   |     |
| Administration  | 1  |   | 4   |
| Non-line Department Support Staff                             | 2  |   | 14  |
| Fire  | 3  |   | 15  |
| Police  | 4  |   | -   |
| Transit   | 5  |   | -   |
| Public Works  | 6  |   | 41  |
| Health Services   | 7  |   | -   |
| Homes for the Aged  | 8  |   | -   |
| Other Social Services   | 9  |   | -   |
| Parks and Recreation  | 10 |   | 15  |
| Libraries   | 11 |   | 9   |
| Planning  | 12 |   | 6   |
| Total   | 13 |   | 104 |

|   |    |   |           |         |         |
|---|----|---|-----------|---------|---------|
|   |    | continuous full time employees<br>December 31 |           | other   |         |
|   |    | 1   |           | 2       |         |
|   |    | \$  |           | \$      |         |
| 2. Total expenditures during the year on: |    | 14  | 3,556,263 |         | 634,067 |
| Wages and salaries                        |    |   |           |         |         |
| Employee benefits                         | 15 | 586,127                                       |           | 119,297 |         |

|  |                  |    |            |    |            |
|--|------------------|----|------------|----|------------|
|  |                  | 1  |            | \$ |            |
| 3. Reductions of tax roll during the year (lower tier municipalities only) |                  |    |            |    |            |
| Cash collections:  |                  | 16 | 19,129,952 |    |            |
| Current year's tax   |                  |    |            | 17 | 603,260    |
| Previous years' tax  |                  |    |            | 18 | 169,094    |
| Penalties and interest   |                  |    |            | 19 | 19,902,306 |
|  | Subtotal         | 20 | -          |    |            |
| Discounts allowed  |                  |    |            | 22 | -          |
| Tax adjustments under section 362 and 363 of the Municipal Act             |                  |    |            | 23 | -          |
| - amounts added to the roll (negative)                                     |                  |    |            |    |            |
| - amounts written off  |                  |    |            | 24 | 66,978     |
| Tax adjustments under sections 465, 495 and 496 of the Municipal Act       |                  |    |            | 25 | 52,576     |
| - recoverable from upper tier and school boards                            |                  |    |            | 26 | -          |
|  |                  |    |            | 27 | -          |
| - recoverable from general municipal revenues                              |                  |    |            | 28 | -          |
| Transfers to tax sale and tax registration accounts                        |                  |    |            | 80 | 7,525      |
| The Municipal Elderly Residents' Assistance Act - reductions               |                  |    |            | 29 | 20,029,385 |
| - refunds  |                  |    |            |    |            |
| Other (specify)  |                  |    |            | 30 | 10,178     |
|  | Total reductions | 31 |            | 81 | 6,161      |
| Amounts added to the tax roll for collection purposes only                 |                  |    |            |    |            |
| Business taxes written off under subsection 495(1) of the Municipal Act    |                  |    |            |    |            |

|  |  |    |          |
|--|--|----|----------|
|  |  | 1  |          |
| 4. Tax due dates for 1990 (lower tier municipalities only) |  |    |          |
| Interim billings:  | Number of installments                   | 31 | 2        |
|  | Due date of first installment (YYYYMMDD) | 32 | 19900301 |
|  | Due date of last installment (YYYYMMDD)  | 33 | 19900501 |
| Final billings:  | Number of installments                   | 34 | 2        |
|  | Due date of first installment (YYYYMMDD) | 35 | 19900703 |
|  | Due date of last installment (YYYYMMDD)  | 36 | 19901001 |
|  |  |    | \$       |
| Supplementary taxes levied with1994 due date               |  | 37 | 1,090    |

|  |    |                                  |                                  |   |  |
|--|----|----------------------------------|----------------------------------|---|--|
| 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 | 2,000,000                        | 2,000,000                        | -   | -  |
| in 1993  | 59 | 500,000                          | -                                | -   | 500,000  |
| in 1994  | 60 | 500,000                          | -                                | -   | 500,000  |
| in 1995  | 61 | 500,000                          | -                                | -   | 500,000  |
| in 1996  | 62 | 500,000                          | -                                | -   | 500,000  |
| Total  | 63 | 4,000,000                        | 2,000,000                        | -   | 2,000,000  |

STATISTICAL DATA

For the year ended December 31, 1990.

|   |  |  |  |  |  |                                     |  |                       |           |
|---|--|--|--|--|--|-------------------------------------|--|-----------------------|-----------|
|   |  |  |  |  | balance of fund  |                                     | loans outstanding  |                       |           |
|   |  |  |  |  | 1  |                                     | 2  |                       |           |
|   |  |  |  |  | \$   |                                     | \$   |                       |           |
| 6. Ontario Home Renewal Plan trust fund at year end   |  |  |  |  | 82   | 87,722                              |  | 73,827                |           |
| 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     |           |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     |           |
|   |  |  |  |  |  | \$                                  | \$   |                       |           |
| Water   |  |  |  |  | 39   | 5,919                               | 927,597  | 707,689               |           |
| In this municipality  |  |  |  |  |  |                                     |  |                       |           |
| In other municipalities (specify municipality)  |  |  |  |  |  |                                     |  |                       |           |
| --  |  |  |  |  | 40   | -                                   | -  | -                     | -         |
| --  |  |  |  |  | 41   | -                                   | -  | -                     | -         |
| --  |  |  |  |  | 42   | -                                   | -  | -                     | -         |
| --  |  |  |  |  | 43   | -                                   | -  | -                     | -         |
| --  |  |  |  |  | 64   | -                                   | -  | -                     | -         |
|   |  |  |  |  | number of residential units  | 1990 billings residential units     | all other properties                                       | computer use only     |           |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     |           |
|   |  |  |  |  |  | \$                                  | \$   |                       |           |
| Sewer   |  |  |  |  | 44   | -                                   | -  | -                     | -         |
| In this municipality  |  |  |  |  |  |                                     |  |                       |           |
| 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, 1989   |  |  |  |  | 67   | 1,146,144                           | 3,977,087  | -                     | 5,123,231 |
| Approved in 1990  |  |  |  |  | 68   | -                                   | 213,725  | -                     | 213,725   |
| Financed in 1990  |  |  |  |  | 69   | 13,046                              | -  | -                     | 13,046    |
| No long term financing necessary  |  |  |  |  | 70   | -                                   | -  | -                     | -         |
| Approved but not financed as at December 31, 1990   |  |  |  |  | 71   | 1,133,098                           | 4,190,812  | -                     | 5,323,910 |
| Applications submitted but not approved as at Decemeber 31, 1990  |  |  |  |  | 72   | -                                   | -  | -                     | -         |
| 12. Forecast of total revenue fund expenditures   |  |  |  |  |  |                                     |  |                       |           |
|   |  |  |  |  | 1991   | 1992                                | 1993   | 1994                  | 1995      |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     | 5         |
|   |  |  |  |  | \$   | \$                                  | \$   | \$                    | \$        |
| 73  |  |  |  |  | 12,847   | 13,489                              | 14,163   | 14,871                | 15,615    |