

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26032

MUNICIPALITY OF: Welland C

# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Welland C

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	46,562,984	10,698,554	20,456,605	15,407,825
Direct water billings on ratepayers -- own municipality	2	3,674,799	2,067,479		1,607,320
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>50,237,783</b>	<b>12,766,033</b>	<b>20,456,605</b>	<b>17,015,145</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	331,637	-	-	331,637
Canada Enterprises	8	101,282	-	-	101,282
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	225,525	89,082		136,443
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	371,314	-	164,034	207,280
Ontario Hydro	13	129,466	-	-	129,466
Liquor Control Board of Ontario	14	5,242	-	-	5,242
Other	15	32,742	-	-	32,742
Municipal enterprises	16	152,854	-	-	152,854
Other municipalities and enterprises	17	192,819	-	-	192,819
<b>Subtotal</b>	<b>18</b>	<b>1,542,881</b>	<b>89,082</b>	<b>164,034</b>	<b>1,289,765</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	957,481	-	-	957,481
General Support	24	1,027,774	-	-	1,027,774
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
<b>Subtotal</b>	<b>28</b>	<b>1,985,255</b>	<b>-</b>	<b>-</b>	<b>1,985,255</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	2,548,930			2,548,930
Canada specific grants	30	2,490			2,490
Other municipalities - grants and fees	31	255,728			255,728
Fees and service charges	32	2,037,156			2,037,156
<b>Subtotal</b>	<b>33</b>	<b>4,844,304</b>			<b>4,844,304</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	309,450	-	-	309,450
Fines	37	88,534			88,534
Penalties and interest on taxes	38	414,402			414,402
Investment income - from own funds	39	603,508			603,508
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	431,745			431,745
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	129,750			129,750
<b>Subtotal</b>	<b>50</b>	<b>1,977,389</b>	<b>-</b>	<b>-</b>	<b>1,977,389</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>60,587,612</b>	<b>12,855,115</b>	<b>20,620,639</b>	<b>27,111,858</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	t	614,943	257,665	77,300	67.080000	78.920000	41,250	20,335	6,101	860	-	-	68,546
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						11,263,976	6,139,350	2,844,448	126,930	40,164	41,737	20,456,605





# 1990 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	300,000	-	-	321,386
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	14,569
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	14,569
<b>Transportation services</b>					
Roadways	8	871,360	-	193,442	25,736
Winter Control	9	-	-	-	-
Transit	10	967,819	-	-	509,134
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	25,246	-	21,323	115,642
--	14	-	-	-	-
<b>Subtotal</b>	15	1,864,425	-	214,765	764,868
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	6,388	58,749
Storm Sewer System	17	-	-	6,387	58,749
Waterworks System	18	-	-	11,573	75,830
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	120,050	-	14,406	-
--	22	-	-	-	-
<b>Subtotal</b>	23	120,050	-	38,754	193,328
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	55,501
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	55,501
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	30,000	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	30,000	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	13,198	-	2,209	588,225
Libraries	38	147,031	-	-	23,124
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	160,229	-	2,209	611,349
<b>Planning and Development</b>					
Planning and Development	41	74,226	2,490	-	65,899
Commercial and Industrial	42	-	-	-	10,256
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	74,226	2,490	-	76,155
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	2,548,930	2,490	255,728	2,037,156

# 1990 FINANCIAL INFORMATION RETURN

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## ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	1,567,893	60,485	769,809	1,299,265	-	-	3,697,452
<b>Protection to Persons and Property</b>								
Fire	2	3,204,313	31,480	227,644	147,255	-	-	3,610,692
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	339,440	-	24,897	967	143,925	-	509,229
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	3,543,753	31,480	252,541	148,222	143,925	-	4,119,921
<b>Transportation services</b>								
Roadways	8	2,073,851	676,652	871,739	593,300	-	192,450	4,023,092
Winter Control	9	-	-	-	-	-	-	-
Transit	10	1,113,840	-	732,861	429,008	-	-	2,275,709
Parking	11	34,560	-	36,497	43,299	-	-	114,356
Street Lighting	12	-	-	444,358	61,650	-	-	506,008
Air Transportation	13	-	-	120,834	42,360	-	-	163,194
--	14	246,416	-	71,144	23,564	-	-	341,124
<b>Subtotal</b>	15	3,468,667	676,652	2,277,433	1,193,181	-	192,450	7,423,483
<b>Environmental services</b>								
Sanitary Sewer System	16	397,671	293,500	330,220	207,774	-	-	1,229,165
Storm Sewer System	17	92,956	372,574	70,351	125,168	-	-	661,049
Waterworks System	18	678,858	91,904	317,279	518,598	-	192,450	1,799,089
Garbage Collection	19	280,368	-	574,958	15,000	-	-	870,326
Garbage Disposal	20	4,143	-	219,018	17,433	-	-	240,594
Pollution Control	21	28,500	-	212,487	62,926	-	-	303,913
--	22	-	-	140,341	26,759	-	-	167,100
<b>Subtotal</b>	23	1,482,496	757,978	1,864,654	973,658	-	192,450	5,271,236
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	5,125	-	5,125
Public Health Inspection and Control	25	-	-	1,965	-	-	-	1,965
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	56,907	-	11,955	5,793	10,680	-	85,335
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	56,907	-	13,920	5,793	15,805	-	92,425
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	4,500	-	4,500
Assistance to Aged Persons	32	60,103	-	84,371	189,290	-	-	333,764
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	60,103	-	84,371	189,290	4,500	-	338,264
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	2,075,889	305,885	903,272	372,214	-	-	3,657,260
Libraries	38	903,784	-	272,169	75,945	-	-	1,251,898
Other Cultural	39	-	-	-	-	191,830	-	191,830
<b>Subtotal</b>	40	2,979,673	305,885	1,175,441	448,159	191,830	-	5,100,988
<b>Planning and Development</b>								
Planning and Development	41	373,346	-	134,751	388,385	-	-	896,482
Commercial and Industrial	42	-	-	231,548	75,647	25,000	-	332,195
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	24,006	-	-	-	24,006
<b>Subtotal</b>	47	373,346	-	390,305	464,032	25,000	-	1,252,683
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	13,532,838	1,832,480	6,828,474	4,721,600	381,060	-	27,296,452

# 1990 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	1,011,405
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	2,898,970
Reserves and Reserve Funds	3	1,965,120
<b>Subtotal</b>	4	4,864,090
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	1,939,349
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	1,939,349
<b>Grants and Loan Forgiveness</b>		
Ontario	20	995,008
Canada	21	104,200
Other Municipalities	22	-
<b>Subtotal</b>	23	1,099,208
<b>Other Financing</b>		
Prepaid Special Charges	24	115,176
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	3,300
--	30	-
--	31	-
<b>Subtotal</b>	32	118,476
<b>Total Sources of Financing</b>	33	8,021,123
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	93,508
Other	35	8,669,376
<b>Subtotal</b>	36	8,762,884
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	8,762,884
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	1,753,166
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	1,080,166
- Transfers From Reserves and Reserve Funds	47	-
--	48	673,000
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	1,753,166
* - 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

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
<b>General Government</b>	1	62,900	-	-	1,514,509
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	35,655
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	967
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	36,622
<b>Transportation services</b>					
Roadways	8	441,674	-	-	1,606,893
Winter Control	9	-	-	-	-
Transit	10	-	-	-	1,410,739
Parking	11	-	-	-	30,996
Street Lighting	12	-	-	-	61,650
Air Transportation	13	-	-	-	42,360
--	14	-	-	-	-
Subtotal	15	441,674	-	-	3,152,638
<b>Environmental services</b>					
Sanitary Sewer System	16	44,586	-	-	220,405
Storm Sewer System	17	334,202	-	-	883,835
Waterworks System	18	98,546	-	-	847,942
Garbage Collection	19	-	-	-	6,759
Garbage Disposal	20	-	-	-	167,433
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	477,334	-	-	2,126,374
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,793
--	29	-	-	-	-
Subtotal	30	-	-	-	5,793
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	13,100	17,027	-	253,544
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	13,100	17,027	-	253,544
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	87,173	-	842,591
Libraries	38	-	-	-	31,484
Other Cultural	39	-	-	-	-
Subtotal	40	-	87,173	-	874,075
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	330,224
Commercial and Industrial	42	-	-	-	409,512
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	59,593
Subtotal	47	-	-	-	799,329
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	995,008	104,200	-	8,762,884

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Welland C

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For the year ended December 31, 1990.

		1 \$
<b>General Government</b>	1	835,500
<b>Protection to Persons and Property</b>		
Fire	2	54,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	<b>7</b>	<b>54,000</b>
<b>Transportation services</b>		
Roadways	8	2,471,875
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>2,471,875</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	912,234
Storm Sewer System	17	1,059,018
Waterworks System	18	360,723
Garbage Collection	19	-
Garbage Disposal	20	150,000
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	<b>23</b>	<b>2,481,975</b>
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	<b>30</b>	<b>-</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	<b>36</b>	<b>-</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	1,836,270
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>1,836,270</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	185,237
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	<b>47</b>	<b>185,237</b>
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>7,864,857</b>

# 1990 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	290,237
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	290,237
Plus: All debt assumed by the municipality from others	5	7,574,620
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	7,864,857
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	7,574,620
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	105,000
--	23	-
<b>Total</b>	24	185,237
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	1,451,020
Total liability under OMERS plans		
- initial unfunded	34	268,960
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	1,719,980

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	592,819		643,569	
- special are rates and special charges	51	161,508		131,992	
- benefitting landowners	52	157,834		61,228	
- user rates (consolidated entities)	53	24,309		59,221	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>936,470</b>		<b>896,010</b>	

		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1991	60	957,233	955,354	-	-	-	-
1992	61	904,519	838,476	-	-	-	-
1993	62	819,782	730,533	-	-	-	-
1994	63	818,304	630,477	-	-	-	-
1995	64	875,955	528,618	-	-	-	-
1996-2000	65	3,333,064	1,139,120	-	-	-	-
2001 onwards	79	156,000	25,935	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>7,864,857</b>	<b>4,848,513</b>	-	-	-	-

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

		1
		\$
1991	72	112,200
1992	73	629,100
1993	74	1,303,800
1994	75	1,765,500
1995	76	2,410,200
<b>Total</b>	<b>77</b>	<b>6,220,800</b>

10. Other notes (attach supporting schedules as required)

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Welland C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	7,097,265	71,505	7,168,770								
Special pupose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	4,340,573	36,847	4,377,420								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	354,967	11,437,838	108,352	11,546,190	-	-	89,082	-	10,587,295	-	603,928
<b>Special purpose requisitions</b>												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	
<b>Speical charges</b>	19	-	-	-	-	200,341	-	-	-	200,341	200,341	
<b>Direct water billings</b>	20	-	2,067,479	2,067,479	2,067,479	-	-	-	-	2,067,479	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	
<b>Total region or county</b>	22	354,967	13,505,317	108,352	13,613,669	200,341	-	89,082	-	12,855,115	-	403,587

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Welland C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	3,065	8,825,841	85,204	-	8,911,045	8,656,761	190,421	66,858	-	8,914,040	70
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	2,544,868	31,156	-	2,576,024	2,541,950	10,324	24,599	-	2,576,873	849
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,597	7,018,463	67,720	-	7,086,183	6,870,147	161,006	53,056	-	7,084,209	3,571
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,021,321	24,751	-	2,046,072	2,017,267	8,729	19,521	-	2,045,517	555
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	4,662	20,410,493	208,831	-	20,619,324	20,086,125	370,480	164,034	-	20,620,639	3,347

# 1990 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Welland C

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For the year ended December 31, 1990.

		1 \$
<b>Balance at the beginning of the year</b>	1	6,225,747
<b>Revenues</b>		
Contributions from revenue fund	2	1,822,630
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	24,107
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	381,280
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	2,228,017
<b>Expenditures</b>		
Transferred to capital fund	14	1,965,120
Transferred to revenue fund	15	431,745
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	2,396,865
<b>Balance at the end of the year for:</b>		
Reserves	23	1,780,793
Reserve Funds	24	4,276,106
<b>Total</b>	25	6,056,899
<b>Analysed as follows:</b>		
Working funds	26	640,379
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	651,086
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	555,835
- roads	35	500,683
- sanitary and storm sewers	36	-
- parks and recreation	64	211,977
- library	65	106,598
- other cultural	66	-
- water	38	-
- transit	39	234,546
- housing	40	-
- industrial development	41	631,012
- other and unspecified	42	1,676,925
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	640,470
Parking revenues	45	182,388
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	25,000
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	6,056,899

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Welland C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1990.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	926,989	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	331,638	
Ontario	3	1,849,697	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	39,200	receivable for
Other (including unorganized areas)	8	398,761	business taxes
Taxes receivable			
Current year's levies	9	2,627,230	215,067
Previous year's levies	10	807,057	43,008
Prior year's levies	11	144,712	13,015
Penalties and interest	12	278,831	15,396
Less allowance for uncollectables (negative)	13	- 529,182	- 32,531
Investments			
Canada	14	939,518	
Provincial	15	1,285,551	
Municipal	16	1,046,188	
Other	17	191,761	
Other current assets	18	567,777	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	7,864,857	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	18,770,585	

# 1990 FINANCIAL INFORMATION RETURN

Municipality

Welland C

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	2,095,000				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	37,073				
Region or county	28	713,058				
Other municipalities	29	-				
School Boards	30	62,880				
Trade accounts payable	31	2,796,383				
Other	32	72,757				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	6,042,034				
- special area rates and special charges	35	912,234				
- benefitting landowners	36	571,745				
- user rates (consolidated entities)	37	338,844				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	6,056,899				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	972,142				
Special charges and special areas (specify)						
--	43	119,284				
--	44	234,136				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	63,220				
Libraries	49	5,302				
Cemetaries	50	5,000				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	34,350				
--	54	23,456				
--	55	24,060				
Region or county	56	403,587				
School boards	57	3,347				
Unexpended capital financing / (unfinanced capital outlay)	58	1,753,166				
<b>Total</b>	59	18,770,585				



# 1990 FINANCIAL INFORMATION RETURN

Municipality

Welland C

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## STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	305,663		91,824
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	In this municipality	39	18,848	2,439,410	1,235,389
	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	In this municipality	44	-	-	-
	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	-	3,173,900	-	3,173,900
Approved in 1990	68	-	1,277,950	-	1,277,950
Financed in 1990	69	-	2,406,000	-	2,406,000
No long term financing necessary	70	-	564,900	-	564,900
Approved but not financed as at December 31, 1990	71	-	1,480,950	-	1,480,950
Applications submitted but not approved as at Decemeber 31, 1990	72	-	98,900	-	98,900
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
73		30,247,670	31,760,054	33,348,057	35,015,460
					36,766,233