

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26003

MUNICIPALITY OF: Fort Erie T

*For the year ended December 31, 1991.*

## Fort Erie T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	25,720,021	5,260,890	12,373,252	8,085,879
Direct water billings on ratepayers -- own municipality	2	2,530,276	1,225,313		1,304,963
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,066,477	2,003,524		1,062,953
-- other municipalities	5	-	-		-
Subtotal	6	31,316,774	8,489,727	12,373,252	10,453,795
PAYMENTS IN LIEU OF TAXATION					
Canada	7	48,388	-	-	48,388
Canada Enterprises	8	252,000	52,490	123,480	76,030
Ontario					
The Municipal Tax Assistance Act	9	23,198	-		23,198
The Municipal Act, section 157	10	6,975	2,848		4,127
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	86,226	17,957	42,252	26,017
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	9,367	-	-	9,367
Other	15	10,640	-	-	10,640
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	94,926	-	-	94,926
Subtotal	18	531,720	73,295	165,732	292,693
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	1,626,138	-	-	1,626,138
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,425,068			1,425,068
Canada specific grants	30	31,172			31,172
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	898,341			898,341
Subtotal	33	2,354,581			2,354,581
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	480,788	-	-	480,788
Fines	37	10,525			10,525
Penalties and interest on taxes	38	371,565			371,565
Investment income - from own funds	39	559,105			559,105





*For the year ended December 31, 1991.*

## Fort Erie T

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### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	o	398,745	17,017	6,465	87.691000	103.165000	34,967	1,756	667	255	-	-	37,645
Separate consolidated													
Total all school board taxation	0						7,927,945	3,089,981	1,163,669	87,129	71,658	32,870	12,373,252

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Fort Erie T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,291	-	-	47,560
Protection to Persons and Property					
Fire	2	-	-	-	2,370
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	52,085
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	54,455
Transportation services					
Roadways	8	1,029,588	-	-	19,790
Winter Control	9	169,450	-	-	-
Transit	10	33,935	-	-	37,907
Parking	11	-	-	-	6,941
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,232,973	-	-	64,638
Environmental services					
Sanitary Sewer System	16	-	-	-	25,448
Storm Sewer System	17	-	-	-	1,226
Waterworks System	18	-	-	-	70,420
Garbage Collection	19	57,935	-	-	5,985
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	57,935	-	-	103,079
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	55,596
--	29	-	-	-	-
Subtotal	30	-	-	-	55,596
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	17,615	-	-	300
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	17,615	-	-	300
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	282,245
Libraries	38	88,342	21,870	-	54,745
Other Cultural	39	13,515	7,160	-	144,113
Subtotal	40	107,857	29,030	-	481,103
Planning and Development					
Planning and Development	41	-	-	-	36,822
Commercial and Industrial	42	2,397	2,142	-	1,429
Residential Development	43	-	-	-	36,980
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	16,379
--	46	-	-	-	-
Subtotal	47	2,397	2,142	-	91,610
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,425,068	31,172	-	898,341

1991 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48	
		Fort Erie T							
For the year ended December 31, 1991.									
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures	
		1	2	3	4	5	6	7	
		\$	\$	\$	\$	\$	\$	\$	
General Government	1	1,137,444	-	867,862	417,531	-	-	60,400	2,362,437
Protection to Persons and Property									
Fire	2	401,997	19,356	300,673	360,700	-	-	-	1,082,726
Police	3	-	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-	-
Protective inspection and control	5	444,128	-	188,293	4,000	-	-	-	636,421
Emergency measures	6	-	-	-	-	-	-	-	-
Subtotal	7	846,125	19,356	488,966	364,700	-	-	-	1,719,147
Transportation services									
Roadways	8	1,205,140	-	1,933,717	375,200	-	-	-	3,514,057
Winter Control	9	76,418	-	171,124	-	-	-	-	247,542
Transit	10	1,300	-	119,357	-	-	-	-	120,657
Parking	11	3,321	-	2,333	1,287	-	-	-	6,941
Street Lighting	12	-	-	355,600	30,200	-	-	-	385,800
Air Transportation	13	-	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-	-
Subtotal	15	1,286,179	-	2,582,131	406,687	-	-	-	4,274,997
Environmental services									
Sanitary Sewer System	16	160,862	117,330	854,208	1,127,357	-	23,500	-	2,283,257
Storm Sewer System	17	-	39,516	-	246,500	-	-	-	286,016
Waterworks System	18	531,826	90,367	197,137	666,200	-	36,900	-	1,522,430
Garbage Collection	19	-	-	357,639	-	-	-	-	357,639
Garbage Disposal	20	95,041	-	797,306	502,770	122,400	-	-	1,517,517
Pollution Control	21	-	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-	-
Subtotal	23	787,729	247,213	2,206,290	2,542,827	122,400	60,400	-	5,966,859
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-	-
Cemeteries	28	15,384	-	84,727	69,750	-	-	-	169,861
--	29	-	-	-	-	-	-	-	-
Subtotal	30	15,384	-	84,727	69,750	-	-	-	169,861
Social and Family Services									
General Assistance	31	-	-	-	-	-	-	-	-
Assistance to Aged Persons	32	5,140	-	47,108	-	30,500	-	-	82,748
Assitance to Children	33	-	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-	-
Subtotal	36	5,140	-	47,108	-	30,500	-	-	82,748
Recreation and Cultural Services									
Parks and Recreation	37	704,246	98,485	436,962	160,611	3,000	-	-	1,403,304
Libraries	38	451,313	62,528	259,933	50,206	-	-	-	823,980
Other Cultural	39	55,307	-	144,502	-	101,556	-	-	301,365
Subtotal	40	1,210,866	161,013	841,397	210,817	104,556	-	-	2,528,649
Planning and Development									
Planning and Development	41	243,587	-	37,732	26,000	-	-	-	307,319
Commercial and Industrial	42	101,348	26,378	51,702	10,000	-	-	-	189,428
Residential Development	43	14,500	-	-	-	-	-	-	14,500
Agriculture and Reforestation	44	-	6,366	-	-	-	-	-	6,366
Tile Drainage and Shoreline Assistance	45	-	16,379	-	-	-	-	-	16,379
--	46	-	-	-	-	-	-	-	-
Subtotal	47	359,435	49,123	89,434	36,000	-	-	-	533,992
Electricity	48	-	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-	-
Total	51	5,648,302	476,705	7,207,915	4,048,312	257,456	-	-	17,638,690

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	2,411,698	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,062,732	
Reserves and Reserve Funds	3		3,944,691	
Subtotal	4		5,007,423	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		27,383	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		27,383	
Grants and Loan Forgiveness				
Ontario	20		832,389	
Canada	21		-	
Other Municipalities	22		57,500	
Subtotal	23		889,889	
Other Financing				
Prepaid Special Charges	24		14,508	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		367,337	
--	30		16,123	
--	31		-	
Subtotal	32		397,968	
Total Sources of Financing	33		6,322,663	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,447,556	
Subtotal	36		4,447,556	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		2,511	
Total Applications	42		4,450,067	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	4,284,294	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	4,435,442	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		148,541	
- -	48		2,607	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	4,284,294	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Fort Erie T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	26,526
Protection to Persons and Property					
Fire	2	-	-	-	10,544
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	10,544
Transportation services					
Roadways	8	165,630	-	-	1,146,723
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	165,630	-	-	1,146,723
Environmental services					
Sanitary Sewer System	16	-	-	57,500	648,714
Storm Sewer System	17	262,633	-	-	519,436
Waterworks System	18	- 9,544	-	-	517,187
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	184,413	-	-	604,745
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	437,502	-	57,500	2,290,082
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,820
--	29	-	-	-	-
Subtotal	30	-	-	-	3,820
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	60,000	-	-	435,184
Libraries	38	-	-	-	59,297
Other Cultural	39	-	-	-	84,717
Subtotal	40	60,000	-	-	579,198
Planning and Development					
Planning and Development	41	-	-	-	52,595
Commercial and Industrial	42	169,257	-	-	338,068
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	169,257	-	-	390,663
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	832,389	-	57,500	4,447,556

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Fort Erie T
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			1	\$
General Government	1		-	
Protection to Persons and Property				
Fire	2		109,219	
Police	3		-	
Conservation Authority	4		-	
Protective inspection and control	5		-	
Emergency measures	6		-	
	Subtotal	7	109,219	
Transportation services				
Roadways	8		-	
Winter Control	9		-	
Transit	10		-	
Parking	11		-	
Street Lighting	12		-	
Air Transportation	13		-	
--	14		-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System	16		642,584	
Storm Sewer System	17		135,000	
Waterworks System	18		172,497	
Garbage Collection	19		-	
Garbage Disposal	20		-	
Pollution Control	21		-	
--	22		-	
	Subtotal	23	950,081	
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		239,500	
Libraries	38		-	
Other Cultural	39		25,000	
	Subtotal	40	264,500	
Planning and Development				
Planning and Development	41		126,867	
Commercial and Industrial	42		-	
Residential Development	43		-	
Agriculture and Reforestation	44		-	
Tile Drainage and Shoreline Assistance	45		69,671	
--	46		-	
	Subtotal	47	196,538	
Electricity	48		-	
Gas	49		-	
Telephone	50		-	
	Total	51	1,520,338	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Fort Erie T

For the year ended December 31, 1991.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	50,285
: To other		3	-
Subtotal		4	50,285
Plus: All debt assumed by the municipality from others		5	1,520,338
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	50,285
Subtotal		9	50,285
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	1,520,338
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,520,338
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	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	194,327
Other (specify)		42	-
--		43	-
--		44	-
Total		45	194,327

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Fort Erie T
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6. Ministry of the Environment Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	753,099	6,531,369	723,435	
- share of integrated projects	49	-	-	-	
7. 1991 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	187,952	101,536		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	105,981	81,236		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	293,933	182,772		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	209,154	160,588	-	-
1993	61	203,842	137,425	-	-
1994	62	218,400	115,646	-	-
1995	63	216,134	92,114	-	-
1996	64	169,052	68,744	-	-
1997-2001	65	398,756	162,830	-	-
2002 onwards	79	105,000	20,000	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,520,338	757,347	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			165,671	
1994	74			178,924	
1995	75			193,238	
1996	76			208,697	
Total	77			746,530	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Erie T

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		5,247,443	80,256	5,327,699							
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	123	5,247,443	80,256	5,327,699	5,138,590	122,300	-	73,295	-	5,334,185	6,609
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	1,225,313	-	1,225,313	1,225,313	-	-	-	-	1,225,313	-
Sewer surcharge on direct water billings	21	-	2,003,524	-	2,003,524	2,003,524	-	-	-	-	2,003,524	-
Total region or county	22	123	8,476,280	80,256	8,556,536	8,367,427	122,300	-	73,295	-	8,563,022	6,609



1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Erie T

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For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1,331	5,147,258	80,905	-	5,228,163	4,995,128	142,701	86,629	-	5,224,458	- 2,374
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,400,120	21,359	-	1,421,479	1,407,117	13,256	1,106	-	1,421,479	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	81	4,556,958	70,585	-	4,627,543	4,440,378	113,121	77,014	-	4,630,513	3,051
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,243,727	18,807	-	1,262,534	1,251,042	10,509	983	-	1,262,534	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,412	12,348,063	191,656	-	12,539,719	12,093,665	279,587	165,732	-	12,538,984	677

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Fort Erie T

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		1	
		\$	
Balance at the beginning of the year	1	7,456,796	
Revenues			
Contributions from revenue fund	2	2,985,580	
Contributions from capital fund	3	2,511	
Lot levies and subdivider contributions	60	319,068	
Recreational land (the Planning Act)	61	52,872	
Investment income - from own funds	5	367,138	
- other	6	-	
--	9	60,827	
--	10	224,664	
--	11	-	
--	12	-	
Total revenue	13	4,012,660	
Expenditures			
Transferred to capital fund	14	3,944,691	
Transferred to revenue fund	15	671,228	
Charges for long term liabilities - principal and interest	16	-	
--	63	9,990	
--	20	-	
--	21	-	
Total expenditure	22	4,625,909	
Balance at the end of the year for:			
Reserves	23	424,631	
Reserve Funds	24	6,418,916	
	Total 25	6,843,547	
Analysed as follows:			
Working funds	26	383,364	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	23,078	
Replacement of equipment	30	121,782	
Sick leave	31	2,017	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	683,476	
- roads	35	690,879	
- sanitary and storm sewers	36	2,272,967	
- parks and recreation	64	-	
- library	65	66,666	
- other cultural	66	-	
- water	38	557,790	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,693,649	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	212,370	
Parking revenues	45	94,242	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	41,267	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	6,843,547	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Erie T
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,029,433	15,240
Accounts receivable			
Canada	2	147,025	
Ontario	3	1,083,878	
Region or county	4	57,500	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	115,725	receivable for
Other (including unorganized areas)	8	381,004	business taxes
Taxes receivable			
Current year's levies	9	1,726,509	134,160
Previous year's levies	10	588,670	1,665
Prior year's levies	11	228,009	163
Penalties and interest	12	230,553	468
Less allowance for uncollectables (negative)	13	- 33,890	- 33,890
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	173,141	
Other current assets	18	159,126	portion of line 20
Capital outlay to be recovered in future years	19	1,520,338	for tax sale / tax
Other long term assets	20	-	registration
	21	15,407,021	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Fort Erie T
-------------

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	102,547		
Ontario	27	59,752		
Region or county	28	300,925		
Other municipalities	29	-		
School Boards	30	79,470		
Trade accounts payable	31	1,576,453		
Other	32	-		
Other current liabilities	33	117,228		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,121,401		
- special area rates and special charges	35	-		
- benefitting landowners	36	398,937		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,843,547		
Accumulated net revenue (deficit)				
General revenue	42	269,971		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	10,970		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	27,546		
Cemetaries	50	-		
Recreation, community centres and arenas	51	188,745		
--	52	4,587		
--	53	13,362		
--	54	-		
--	55	-		
Region or county	56	6,609		
School boards	57	677		
Unexpended capital financing / (unfinanced capital outlay)	58	4,284,294		
Total	59	15,407,021		

## Municipality

## Fort Erie T

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*For the year ended December 31, 1991.*

1. Number of continuous full time employees as at December 31		1			
Administration	1	11			
Non-line Department Support Staff	2	17			
Fire	3	4			
Police	4	-			
Transit	5	-			
Public Works	6	49			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	12			
Libraries	11	10			
Planning	12	7			
Total	13	110			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:	14	3,461,839	697,803		
Wages and salaries	15	1,418,880	69,780		
Employee benefits					
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	23,455,295			
Previous years' tax	17	1,038,213			
Penalties and interest	18	252,385			
Subtotal	19	24,745,893			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24	194,269			
- recoverable from general municipal revenues	25	87,426			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	25,027,588			
Amounts added to the tax roll for collection purposes only	30	25,172			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1991 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19910315			
Due date of last installment (YYYYMMDD)	33	19910429			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19910628			
Due date of last installment (YYYYMMDD)	36	19910927			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1992	58	9,175,300	-	-	2,400,000
in 1993	59	-	-	-	300,000
in 1994	60	-	-	-	300,000
in 1995	61	-	-	-	300,000
in 1996	62	-	-	-	300,000
Total	63	9,175,300	-	-	3,600,000

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82	296,536	237,151	
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	39	9,473	1,762,468	767,808			
	In other municipalities (specify municipality)							
	--	40	-	-	-		-	
	--	41	-	-	-		-	
	--	42	-	-	-		-	
	--	43	-	-	-		-	
	--	64	-	-	-		-	
Sewer					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
	In this municipality	44	7,815	2,145,655	920,822			
	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	785,863
10. Joint boards consolidated by this municipality								
				total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
				1	2	3	4	
				\$	\$	%		
name of joint boards				53	-	-	-	
--				54	-	-	-	
--				55	-	-	-	
--				56	-	-	-	
--				57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council								
				tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
				1	2	4	3	
				\$	\$	\$	\$	
Approved but not financed as at December 31, 1991				67	29,300	4,886,322	-	4,915,622
Approved in 1991				68	-	-	-	-
Financed in 1991				69	-	27,383	-	27,383
No long term financing necessary				70	-	123,250	-	123,250
Approved but not financed as at December 31, 1991				71	29,300	4,735,689	-	4,764,989
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-	-
12. Forecast of total revenue fund expenditures								
					1992	1993	1994	1995
					1	2	3	4
					\$	\$	\$	\$
					73	17,564,100	18,442,200	19,364,300
								20,332,500
								21,349,100