

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26011

MUNICIPALITY OF: Port Colborne C

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	21,375,966	4,932,409	8,557,024	7,886,533
Direct water billings on ratepayers -- own municipality	2	1,867,151	1,025,810		841,341
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	23,243,117	5,958,219	8,557,024	8,727,874
PAYMENTS IN LIEU OF TAXATION					
Canada	7	53,300	-	-	53,300
Canada Enterprises	8	646,746	-	-	646,746
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	7,779	-		7,779
Ontario Enterprises					
Ontario Housing Corporation	12	73,320	11,778	28,775	32,767
Ontario Hydro	13	923	148	-	775
Liquor Control Board of Ontario	14	3,761	-	-	3,761
Other	15	10,875	2,733	-	8,142
Municipal enterprises	16	36,249	-	-	36,249
Other municipalities and enterprises	17	127,139	-	-	127,139
Subtotal	18	960,092	14,659	28,775	916,658
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	1,381,656	-	-	1,381,656
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,724,845			1,724,845
Canada specific grants	30	11,936			11,936
Other municipalities - grants and fees	31	198,370			198,370
Fees and service charges	32	1,187,499			1,187,499
Subtotal	33	3,122,650			3,122,650
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	107,438	-	-	107,438
Fines	37	17,659			17,659
Penalties and interest on taxes	38	207,089			207,089
Investment income - from own funds	39	-			-
- other	40	451,647			451,647
Sales of publications, equipment, etc	42	38,190			38,190
Contributions from capital fund	43	7,440			7,440
Contributions from reserves and reserve funds	44	203,295			203,295
Contributions from non-consolidated entities	45	107			107
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	24,896			24,896
Subtotal	50	1,057,761	-	-	1,057,761
TOTAL REVENUE	51	29,765,276	5,972,878	8,585,799	15,206,599

For the year ended December 31, 1991.

Port Colborne C

[illegible]

For the year ended December 31, 1991.

Port Colborne C

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Port Colborne C

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	9,216,430	1,755,733	702,650	72.270000	85.020000	666,071	149,273	59,739	4,820	140	969	881,012
Separate consolidated													
Total all school board taxation	0						4,957,428	2,519,781	1,012,948	41,841	9,816	15,210	8,557,024

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

Port Colborne C

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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	-	2,544	-	19,036
Protection to Persons and Property					
Fire	2	4,370	-	11,768	14,335
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	138	-	-	5,014
Emergency measures	6	-	-	-	-
Subtotal	7	4,508	-	11,768	19,349
Transportation services					
Roadways	8	627,527	-	24,216	26,518
Winter Control	9	139,841	-	-	556
Transit	10	-	-	-	-
Parking	11	-	-	-	26,794
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	767,368	-	24,216	53,868
Environmental services					
Sanitary Sewer System	16	-	-	39,986	42,722
Storm Sewer System	17	-	-	-	1,585
Waterworks System	18	-	-	-	44,090
Garbage Collection	19	47,852	-	-	144,019
Garbage Disposal	20	817,998	-	122,400	48,958
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	865,850	-	162,386	281,374
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	9,000	-	-	665,430
Libraries	38	58,676	3,796	-	24,714
Other Cultural	39	17,661	3,275	-	24,256
Subtotal	40	85,337	7,071	-	714,400
Planning and Development					
Planning and Development	41	-	2,321	-	9,301
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	1,782	-	-	16,021
Tile Drainage and Shoreline Assistance	45	-	-	-	74,150
--	46	-	-	-	-
Subtotal	47	1,782	2,321	-	99,472
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,724,845	11,936	198,370	1,187,499

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Port Colborne C

		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	928,749	-	612,721	219,244	22,600	- 67,600	1,715,714
Protection to Persons and Property								
Fire	2	1,047,212	-	212,324	236,129	-	30,000	1,525,665
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	211,092	-	90,855	12,651	-	-	314,598
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,258,304	-	303,179	248,780	-	30,000	1,840,263
Transportation services								
Roadways	8	885,157	43,833	1,017,793	220,964	-	-	2,167,747
Winter Control	9	110,770	-	159,036	-	-	-	269,806
Transit	10	-	-	-	-	-	-	-
Parking	11	5,939	-	12,145	7,400	-	-	25,484
Street Lighting	12	-	-	179,341	229	-	-	179,570
Air Transportation	13	-	-	-	-	10,491	-	10,491
--	14	-	-	-	-	-	-	-
Subtotal	15	1,001,866	43,833	1,368,315	228,593	10,491	-	2,653,098
Environmental services								
Sanitary Sewer System	16	220,408	206,251	254,942	395,264	-	-	1,076,865
Storm Sewer System	17	46,712	177,173	30,680	234,037	-	-	488,602
Waterworks System	18	254,418	98,145	202,644	153,029	-	10,000	718,236
Garbage Collection	19	27,335	-	497,610	-	-	-	524,945
Garbage Disposal	20	282,448	-	1,682,403	229,895	-	5,000	2,199,746
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	831,321	481,569	2,668,279	1,012,225	-	15,000	5,008,394
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	215	-	5,382	-	-	-	5,597
--	29	-	-	-	-	-	-	-
Subtotal	30	215	-	5,382	-	-	-	5,597
Social and Family Services								
General Assistance	31	-	-	-	-	3,950	-	3,950
Assistance to Aged Persons	32	-	-	-	-	6,500	-	6,500
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	10,450	-	10,450
Recreation and Cultural Services								
Parks and Recreation	37	1,162,291	59,419	742,139	698,140	-	-	2,661,989
Libraries	38	329,432	-	93,812	49,711	-	-	472,955
Other Cultural	39	72,302	-	27,459	-	-	10,600	110,361
Subtotal	40	1,564,025	59,419	863,410	747,851	-	10,600	3,245,305
Planning and Development								
Planning and Development	41	238,631	-	49,106	344	-	-	288,081
Commercial and Industrial	42	74,653	80,131	37,208	14,063	-	12,000	218,055
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	11,060	641	-	-	-	11,701
Tile Drainage and Shoreline Assistance	45	-	73,237	-	-	-	-	73,237
--	46	-	-	-	-	-	-	-
Subtotal	47	313,284	164,428	86,955	14,407	-	12,000	591,074
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,897,764	749,249	5,908,241	2,471,100	43,541	-	15,069,895

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	784,359	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,107,935	
Reserves and Reserve Funds	3		808,276	
Subtotal	4		2,916,211	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		551,660	
Canada	21		2,905	
Other Municipalities	22		-	
Subtotal	23		554,565	
Other Financing				
Prepaid Special Charges	24		85,100	
Proceeds From Sale of Land and Other Capital Assets	25		63,264	
Investment Income				
From Own Funds	26		-	
Other	27		43,146	
Donations	28		41,027	
--	30		2,220	
--	31		-	
Subtotal	32		234,757	
Total Sources of Financing	33		3,705,533	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,100,637	
Subtotal	36		4,100,637	
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		87,675	
Total Applications	42		4,188,312	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	301,580	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	775,158	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		215,805	
- Proceeds From Long Term Liabilities	46		257,773	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	301,580	
* - 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

Port Colborne C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	27,538
Protection to Persons and Property					
Fire	2	-	-	-	46,495
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	23,262
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	69,757
Transportation services					
Roadways	8	209,923	-	-	515,835
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	229
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	209,923	-	-	516,064
Environmental services					
Sanitary Sewer System	16	24,000	-	-	361,403
Storm Sewer System	17	222,977	-	-	418,892
Waterworks System	18	63,178	-	-	251,400
Garbage Collection	19	16,136	-	-	39,832
Garbage Disposal	20	-	-	-	229,894
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	326,291	-	-	1,301,421
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	-	-	-	2,129,861
Libraries	38	-	-	-	28,717
Other Cultural	39	-	2,905	-	11,664
Subtotal	40	-	2,905	-	2,170,242
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	12,197
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	15,446	-	-	3,418
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	15,446	-	-	15,615
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	551,660	2,905	-	4,100,637

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Port Colborne C

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			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	46,758	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	46,758	
Environmental services				
Sanitary Sewer System		16	787,229	
Storm Sewer System		17	684,167	
Waterworks System		18	186,574	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	1,657,970	
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	219,049	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	219,049	
Planning and Development				
Planning and Development		41	183,751	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	981	
Tile Drainage and Shoreline Assistance		45	276,286	
--		46	-	
	Subtotal	47	461,018	
Electricity		48	1,224,000	
Gas		49	-	
Telephone		50	-	
	Total	51	3,608,795	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Port Colborne C

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	183,752
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	183,752
Plus: All debt assumed by the municipality from others			5	3,425,043
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	3,608,795
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	3,608,795
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	59,054
- 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	824,487
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	824,487

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Port Colborne C

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges					
				1 \$	2 \$	3 \$					
Water projects - for this municipality only				46	-	-					
- share of integrated projects				47	-	-					
Sewer projects - for this municipality only				48	-	-					
- share of integrated projects				49	-	-					
7. 1991 Debt Charges											
					principal	interest					
					1 \$	2 \$					
Recovered from the consolidated revenue fund				50	120,544	46,338					
- general tax rates *				51	295,303	213,826					
- special are rates and special charges				52	48,097	25,140					
- benefitting landowners				53	-	-					
- user rates (consolidated entities)				54	-	-					
Recovered from reserve funds				55	64,000	136,414					
Recovered from unconsolidated entities				56	-	-					
- hydro				57	-	-					
- gas and telephone				58	-	-					
--				59	-	-					
--				60	-	-					
--				61	-	-					
Total				78	527,944	421,718					
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	421,625	237,687	-	-	71,000	128,869	
1993				61	377,440	194,553	-	-	80,000	120,408	
1994				62	384,743	154,614	-	-	89,000	110,864	
1995				63	403,575	113,760	-	-	100,000	100,101	
1996				64	439,342	69,205	-	-	112,000	87,894	
1997-2001				65	358,069	67,224	-	-	297,000	332,644	
2002 onwards				79	-	-	-	-	475,000	143,084	
interest to be earned on sinking funds *				69	-	-	-	-	-	-	
Downtown revitalization program				70	-	-	-	-	-	-	
Total				71	2,384,794	837,043	-	-	1,224,000	1,023,864	
* Includes interest to earned on Ministry of the Environment debt retirement funds											
9. Future principal payments on EXPECTED NEW debt											
									1 \$		
1992									72	103,530	
1993									73	113,883	
1994									74	125,271	
1995									75	137,798	
1996									76	151,578	
Total									77	632,060	
10. Other notes (attach supporting schedules as required)											

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Colborne C

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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		3,491,421	27,238	3,518,659							
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	1,035	3,491,421	27,238	3,518,659	3,442,367	61,269	-	14,659	-	3,518,295	671
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		1,428,773	-	1,428,773							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	1,428,773	-	1,428,773	1,428,773	-	-	-	-	1,428,773	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	1,025,810	-	1,025,810	1,025,810	-	-	-	-	1,025,810	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,035	5,946,004	27,238	5,973,242	5,896,950	61,269	-	14,659	-	5,972,878	671

1991 FINANCIAL INFORMATION RETURN

Municipality

Port Colborne C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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	2,285	3,519,577	28,831	-	3,548,408	3,461,185	74,030	9,895	-	3,545,110	- 1,013
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	997,259	6,671	-	1,003,930	990,853	7,740	5,337	-	1,003,930	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,188	3,120,187	25,436	-	3,145,623	3,077,303	58,757	8,798	-	3,144,858	423
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	885,972	5,929	-	891,901	881,012	6,144	4,745	-	891,901	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,473	8,522,995	66,867	-	8,589,862	8,410,353	146,671	28,775	-	8,585,799	- 590

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Port Colborne C

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		1	
		\$	
Balance at the beginning of the year	1	8,098,310	
Revenues			
Contributions from revenue fund	2	363,165	
Contributions from capital fund	3	80,235	
Lot levies and subdivider contributions	60	118,651	
Recreational land (the Planning Act)	61	18,128	
Investment income - from own funds	5	-	
- other	6	595,591	
--	9	331,799	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,507,569	
Expenditures			
Transferred to capital fund	14	808,276	
Transferred to revenue fund	15	203,295	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,011,571	
Balance at the end of the year for:			
Reserves	23	2,082,927	
Reserve Funds	24	6,511,381	
	Total 25	8,594,308	
Analysed as follows:			
Working funds	26	1,000,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	111,192	
- water	29	-	
Replacement of equipment	30	403,486	
Sick leave	31	556,031	
Insurance	32	-	
Workers' compensation	33	66,615	
Capital expenditure - general administration	34	2,259,457	
- roads	35	16,000	
- sanitary and storm sewers	36	983,844	
- parks and recreation	64	76,964	
- library	65	50,271	
- other cultural	66	50,829	
- water	38	545,159	
- transit	39	-	
- housing	40	-	
- industrial development	41	389,997	
- other and unspecified	42	934,505	
Lot levies and subdivider contributions	44	51,165	
Recreational land (the Planning Act)	46	113,563	
Parking revenues	45	51,885	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	707,189	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	46,628	
Waste Site	53	63,088	
Police Commission	54	-	
Municipal Election	55	100,440	
Business Improvement Area	56	16,000	
--	57		
Total	58	8,594,308	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Colborne C

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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	10,023,911	31,186
Accounts receivable			
Canada	2	276,483	
Ontario	3	1,300,301	
Region or county	4	8,187	
Other municipalities	5	-	
School Boards	6	16,262	portion of taxes
Waterworks	7	136,087	receivable for
Other (including unorganized areas)	8	109,049	business taxes
Taxes receivable			
Current year's levies	9	873,935	48,006
Previous year's levies	10	239,097	29,035
Prior year's levies	11	84,621	39,887
Penalties and interest	12	166,488	66,210
Less allowance for uncollectables (negative)	13	- 165,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	43,561	portion of line 20
Capital outlay to be recovered in future years	19	3,608,795	for tax sale / tax
Other long term assets	20	22,134	registration
	21	16,743,911	82
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Colborne C

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	11,065		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	28,688		
Trade accounts payable	31	1,676,588		
Other	32	315,329		
Other current liabilities	33	69,745		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	332,509		
- special area rates and special charges	35	1,636,326		
- benefitting landowners	36	415,960		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,224,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,594,308		
Accumulated net revenue (deficit)				
General revenue	42	- 100,470		
Special charges and special areas (specify)				
--	43	- 13,097		
--	44	1,849,804		
--	45	11,833		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	261,908		
Libraries	49	6,233		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	8,775		
--	53	112,746		
--	54	-		
--	55	-		
Region or county	56	671		
School boards	57	- 590		
Unexpended capital financing / (unfinanced capital outlay)	58	301,580		
Total	59	16,743,911		

Municipality

Port Colborne C

For the year ended December 31, 1991.

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		1			
1. Number of continuous full time employees as at December 31					
Administration	1	4			
Non-line Department Support Staff	2	15			
Fire	3	16			
Police	4	-			
Transit	5	-			
Public Works	6	44			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	1			
Parks and Recreation	10	19			
Libraries	11	9			
Planning	12	6			
Total	13	114			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1	2		
		\$	\$		
Wages and salaries	14	3,925,408	728,900		
Employee benefits	15	724,805	148,586		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	20,366,482			
Previous years' tax	17	633,359			
Penalties and interest	18	170,186			
Subtotal	19	21,170,027			
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	87,071			
- recoverable from general municipal revenues	25	69,326			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	2,446			
Total reductions	29	21,328,870			
Amounts added to the tax roll for collection purposes only	30	23,294			
Business taxes written off under subsection 495(1) of the Municipal Act	81	10,863			
		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	19910301			
Due date of last installment (YYYYMMDD)	33	19910501			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19910702			
Due date of last installment (YYYYMMDD)	36	19911001			
		\$			
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 Council	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	1,650,000	250,000	-	1,400,000
in 1993	59	500,000	-	-	-
in 1994	60	500,000	-	-	-
in 1995	61	500,000	-	-	-
in 1996	62	500,000	-	-	-
Total	63	3,650,000	250,000	-	1,400,000

STATISTICAL DATA

For the year ended December 31, 1991.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	77,056		57,921	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	5,930	987,457	879,694	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	-	-	-	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
					water		sewer		
					1		2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-		-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
							1		
							\$		
Loans or advances due to reserve funds as at December 31					84	-			
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1991					67	1,133,098	4,190,812	5,323,910	
Approved in 1991					68	-	21,200	21,200	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	367,429	-	367,429	
Approved but not financed as at December 31, 1991					71	765,669	4,212,012	4,977,681	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	15,070,000	15,800,000	17,400,000	18,300,000