

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26032

MUNICIPALITY OF: Welland C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Welland C

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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	49,470,436	12,041,155	20,904,733	16,524,548
Direct water billings on ratepayers -- own municipality	2	4,002,159	2,316,265		1,685,894
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,872,992	641,182		1,231,810
-- other municipalities	5	-	-		-
Subtotal	6	55,345,587	14,998,602	20,904,733	19,442,252
PAYMENTS IN LIEU OF TAXATION					
Canada	7	326,747	-	-	326,747
Canada Enterprises	8	101,282	-	-	101,282
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	244,950	102,487		142,463
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	389,405	-	165,279	224,126
Ontario Hydro	13	135,911	-	-	135,911
Liquor Control Board of Ontario	14	5,668	-	-	5,668
Other	15	35,426	-	-	35,426
Municipal enterprises	16	160,344	-	-	160,344
Other municipalities and enterprises	17	201,984	-	-	201,984
Subtotal	18	1,601,717	102,487	165,279	1,333,951
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	2,084,518	-	-	2,084,518
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,569,114			2,569,114
Canada specific grants	30	3,200			3,200
Other municipalities - grants and fees	31	209,769			209,769
Fees and service charges	32	2,082,434			2,082,434
Subtotal	33	4,864,517			4,864,517
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	217,258	-	-	217,258
Fines	37	151,378			151,378
Penalties and interest on taxes	38	532,114			532,114
Investment income - from own funds	39	447,691			447,691
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	222,657			222,657
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	50,623			50,623
Subtotal	50	1,621,721	-	-	1,621,721
TOTAL REVENUE	51	65,518,060	15,101,089	21,070,012	29,346,959

For the year ended December 31, 1991.

Welland C

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[illegible]

For the year ended December 31, 1991.

Welland C

2LT - OP
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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Welland C

2LT - OP

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Welland C

2LT - OP
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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	s	23,302,503	4,144,477	1,717,795	71.030000	83.570000	1,655,177	346,354	143,556	13,655	2,803	2,799	2,164,344
Separate consolidated													
Total all school board taxation	0						11,618,018	6,242,277	2,883,270	95,748	21,568	43,852	20,904,733

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
Welland 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	225,000	-	-	349,816
Protection to Persons and Property					
Fire	2	-	-	-	12,051
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	12,051
Transportation services					
Roadways	8	834,320	-	154,914	21,761
Winter Control	9	-	-	-	-
Transit	10	1,006,912	-	-	551,123
Parking	11	-	-	-	125,599
Street Lighting	12	-	-	-	-
Air Transportation	13	81,313	-	20,821	114,820
--	14	-	-	-	-
Subtotal	15	1,922,545	-	175,735	813,303
Environmental services					
Sanitary Sewer System	16	-	-	4,441	44,059
Storm Sewer System	17	-	-	4,441	44,059
Waterworks System	18	-	-	11,111	44,861
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	114,789	-	11,628	5,778
--	22	-	-	-	-
Subtotal	23	114,789	-	31,621	138,757
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	59,515
--	29	-	-	-	-
Subtotal	30	-	-	-	59,515
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	30,000	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	30,000	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	2,413	678,304
Libraries	38	142,431	-	-	26,189
Other Cultural	39	-	-	-	-
Subtotal	40	148,431	-	2,413	704,493
Planning and Development					
Planning and Development	41	128,349	-	-	4,499
Commercial and Industrial	42	-	3,200	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	128,349	3,200	-	4,499
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,569,114	3,200	209,769	2,082,434

1991 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Welland C						
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	1,753,343	186,163	1,340,993	998,309	-	-	4,278,808
Protection to Persons and Property								
Fire	2	3,424,454	31,200	203,338	159,359	-	-	3,818,351
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	363,425	-	27,463	10,207	148,000	-	549,095
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,787,879	31,200	230,801	169,566	148,000	-	4,367,446
Transportation services								
Roadways	8	2,504,678	662,170	940,827	571,665	-	244,341	4,434,999
Winter Control	9	-	-	-	-	-	-	-
Transit	10	1,271,937	-	930,446	540,427	-	-	2,742,810
Parking	11	41,636	-	52,618	67,565	-	-	161,819
Street Lighting	12	-	-	502,621	78,602	-	-	581,223
Air Transportation	13	-	-	132,154	129,126	-	-	261,280
--	14	-	-	-	-	-	-	-
Subtotal	15	3,818,251	662,170	2,558,666	1,387,385	-	244,341	8,182,131
Environmental services								
Sanitary Sewer System	16	402,806	294,128	171,527	487,846	-	-	1,356,307
Storm Sewer System	17	89,290	294,408	68,528	89,500	-	-	541,726
Waterworks System	18	599,870	95,709	351,183	362,572	-	244,341	1,653,675
Garbage Collection	19	308,132	-	899,966	20,477	-	-	1,228,575
Garbage Disposal	20	2,993	26,342	309,622	13,256	-	-	352,213
Pollution Control	21	38,144	-	161,788	-	-	-	199,932
--	22	-	-	-	-	-	-	-
Subtotal	23	1,441,235	710,587	1,962,614	973,651	-	244,341	5,332,428
Health Services								
Public Health Services	24	-	-	-	-	5,350	-	5,350
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	57,681	-	14,171	4,248	11,589	-	87,689
--	29	-	-	-	-	-	-	-
Subtotal	30	57,681	-	14,171	4,248	16,939	-	93,039
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	72,947	-	80,209	10,309	4,300	-	167,765
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	72,947	-	80,209	10,309	4,300	-	167,765
Recreation and Cultural Services								
Parks and Recreation	37	2,232,374	363,089	1,018,056	143,196	-	-	3,756,715
Libraries	38	983,681	-	256,718	4,847	-	-	1,245,246
Other Cultural	39	-	-	-	-	137,455	-	137,455
Subtotal	40	3,216,055	363,089	1,274,774	148,043	137,455	-	5,139,416
Planning and Development								
Planning and Development	41	352,897	-	188,660	245,782	-	-	787,339
Commercial and Industrial	42	73,825	-	152,222	30,200	-	-	256,247
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	426,722	-	340,882	275,982	-	-	1,043,586
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	14,574,113	1,953,209	7,803,110	3,967,493	306,694	-	28,604,619

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,753,166
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		2,656,792
Reserves and Reserve Funds	3		1,209,024
Subtotal	4		3,865,816
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		3,323,768
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		3,323,768
Grants and Loan Forgiveness			
Ontario	20		1,189,333
Canada	21		-
Other Municipalities	22		-
Subtotal	23		1,189,333
Other Financing			
Prepaid Special Charges	24		115,080
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		1,000
--	30		-
--	31		-
Subtotal	32		116,080
Total Sources of Financing	33		8,494,997
Applications			
Own Expenditures			
Short Term Interest Costs	34		61,106
Other	35		7,316,906
Subtotal	36		7,378,012
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		-
Total Applications	42		7,378,012
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		636,181
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44		-
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		636,181
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		636,181
* - 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

Welland C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	9,186	-	-	840,543
Protection to Persons and Property					
Fire	2	-	-	-	70,745
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	10,207
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	80,952
Transportation services					
Roadways	8	757,799	-	-	2,201,544
Winter Control	9	-	-	-	-
Transit	10	-	-	-	840,962
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	78,602
Air Transportation	13	-	-	-	129,126
--	14	-	-	-	-
Subtotal	15	757,799	-	-	3,250,234
Environmental services					
Sanitary Sewer System	16	184,256	-	-	1,054,911
Storm Sewer System	17	139,736	-	-	428,439
Waterworks System	18	98,356	-	-	586,420
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	83,517
Pollution Control	21	-	-	-	25,477
--	22	-	-	-	-
Subtotal	23	422,348	-	-	2,178,764
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,248
--	29	-	-	-	-
Subtotal	30	-	-	-	4,248
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	8,895
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	8,895
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	378,321
Libraries	38	-	-	-	17,877
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	396,198
Planning and Development					
Planning and Development	41	-	-	-	590,722
Commercial and Industrial	42	-	-	-	27,456
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	618,178
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,189,333	-	-	7,378,012

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Welland C

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		1	\$
General Government	1	778,730	
Protection to Persons and Property			
Fire	2	28,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	28,000
Transportation services			
Roadways	8	3,175,403	
Winter Control	9	-	
Transit	10	173,700	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	3,349,103
Environmental services			
Sanitary Sewer System	16	1,456,762	
Storm Sewer System	17	1,895,961	
Waterworks System	18	444,634	
Garbage Collection	19	141,420	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,938,777
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	2,011,782	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	2,011,782
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	162,082	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	162,082
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	10,268,474

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Welland 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	252,082
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	252,082
Plus: All debt assumed by the municipality from others			5	10,016,392
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	10,268,474
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	10,016,392
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	90,000
--			24	162,082
				\$
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	1,532,382
Total liability under OMERS plans				
- initial unfunded			34	249,499
- 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	1,781,881

Municipality

Welland 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															
- general tax rates *				50	610,180	728,490									
- special are rates and special charges				51	159,372	134,756									
- benefitting landowners				52	162,112	72,086									
- user rates (consolidated entities)				53	25,569	60,644									
Recovered from reserve funds				54	-	-									
Recovered from unconsolidated entities															
- hydro				55	-	-									
- gas and telephone				57	-	-									
--				56	-	-									
--				58	-	-									
--				59	-	-									
Total				78	957,233	995,976									
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 \$		5 \$		6 \$	
1992	60	1,126,169	1,165,575	-	-	-	-	-	-						
1993	61	1,060,282	1,037,962	-	-	-	-	-	-						
1994	62	1,081,004	916,023	-	-	-	-	-	-						
1995	63	1,163,855	789,327	-	-	-	-	-	-						
1996	64	1,235,854	651,382	-	-	-	-	-	-						
1997-2001	65	4,601,310	1,379,713	-	-	-	-	-	-						
2002 onwards	79	-	-	-	-	-	-	-	-						
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-	-						
Downtown revitalization program	70	-	-	-	-	-	-	-	-						
Total	71	10,268,474	5,939,982	-	-	-	-	-	-						
* Includes interest to earned on Ministry of the Environment debt retirement funds															
9. Future principal payments on EXPECTED NEW debt															

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Welland C

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		8,293,116	63,014	8,356,130							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		4,017,427	-	4,017,427							
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	-	403,587	12,310,543	63,014	12,373,557	11,806,907	234,248	-	102,487	-	633,502
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	-	2,316,265	-	2,316,265	2,316,265	-	-	-	-	2,316,265	-
Sewer surcharge on direct water billings	21	-	-	-	-	641,182	-	-	-	-	641,182	641,182
Total region or county	22	-	403,587	14,626,808	63,014	14,689,822	14,764,354	234,248	-	102,487	15,101,089	7,680

1991 FINANCIAL INFORMATION RETURN

Municipality

Welland 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	- 70	8,500,671	60,009	-	8,560,680	8,295,042	197,793	64,617	-	8,557,452	- 3,298
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	849	2,702,414	26,356	-	2,728,770	2,677,126	23,398	23,811	-	2,724,335	- 3,586
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 3,571	7,365,213	51,964	-	7,417,177	7,209,209	156,974	56,157	-	7,422,340	1,592
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 555	2,343,988	22,839	-	2,366,827	2,326,622	18,569	20,694	-	2,365,885	- 1,497
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 3,347	20,912,286	161,168	-	21,073,454	20,507,999	396,734	165,279	-	21,070,012	- 6,789

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Welland C

10
15

		1	
		\$	
Balance at the beginning of the year	1	6,056,899	
Revenues			
Contributions from revenue fund	2	1,310,701	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	27,773	
Recreational land (the Planning Act)	61	35,335	
Investment income - from own funds	5	400,826	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,774,635	
Expenditures			
Transferred to capital fund	14	1,209,024	
Transferred to revenue fund	15	222,657	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,431,681	
Balance at the end of the year for:			
Reserves	23	1,775,511	
Reserve Funds	24	4,624,342	
	Total 25	6,399,853	
Analysed as follows:			
Working funds	26	745,679	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	631,422	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,125,535	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	184,327	
- library	65	93,568	
- other cultural	66	-	
- water	38	-	
- transit	39	258,254	
- housing	40	-	
- industrial development	41	679,646	
- other and unspecified	42	1,677,016	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	733,828	
Parking revenues	45	270,578	
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	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	6,399,853	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Welland C

11
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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	1,385,489	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,292,217	
Region or county	4	46,054	
Other municipalities	5	137,380	
School Boards	6	-	portion of taxes
Waterworks	7	55,117	receivable for
Other (including unorganized areas)	8	1,091,617	business taxes
Taxes receivable			
Current year's levies	9	2,864,095	252,629
Previous year's levies	10	1,012,870	91,013
Prior year's levies	11	343,907	23,427
Penalties and interest	12	383,028	29,958
Less allowance for uncollectables (negative)	13	- 529,182	- 44,048
Investments			
Canada	14	614,624	
Provincial	15	1,192,544	
Municipal	16	1,683,304	
Other	17	1,740,000	
Other current assets	18	571,568	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	10,268,474	
Other long term assets	20	-	-
Total	21	24,153,106	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Welland C

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	2,771,452		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	565,664		
Other municipalities	29	-		
School Boards	30	11,729		
Trade accounts payable	31	2,792,167		
Other	32	4,940		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,833,180		
- special area rates and special charges	35	1,456,762		
- benefitting landowners	36	575,245		
- user rates (consolidated entities)	37	403,287		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,399,853		
Accumulated net revenue (deficit)				
General revenue	42	689,373		
Special charges and special areas (specify)				
--	43	742,491		
--	44	234,136		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	192,807		
Libraries	49	52,647		
Cemetaries	50	5,000		
Recreation, community centres and arenas	51	-		
--	52	7,733		
--	53	27,397		
--	54	22,533		
--	55	-		
Region or county	56	7,680		
School boards	57	- 6,789		
Unexpended capital financing / (unfinanced capital outlay)	58	- 636,181		
Total	59	24,153,106		

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	17			
Non-line Department Support Staff										2	73			
Fire										3	53			
Police										4	-			
Transit										5	30			
Public Works										6	57			
Health Services										7	8			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	27			
Libraries										11	26			
Planning										12	8			
Total										13	299			
										continuous full time employees December 31				
										other				
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	11,114,324	1,300,432		
Employee benefits										15	2,024,242	135,115		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	45,961,443			
Previous years' tax										17	2,222,222			
Penalties and interest										18	427,917			
Subtotal										19	48,611,582			
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	381,863			
- recoverable from general municipal revenues										25	263,035			
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	49,256,480			
Amounts added to the tax roll for collection purposes only										30	-			
Business taxes written off under subsection 495(1) of the Municipal Act										81	24,099			
										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	19910627			
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 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	7,133,375	-	-	7,133,375
in 1993										59	8,987,800	-	-	8,987,800
in 1994										60	10,710,600	-	-	10,710,600
in 1995										61	10,272,800	-	-	10,272,800
in 1996										62	8,266,800	-	-	8,266,800
Total										63	45,371,375	-	-	45,371,375

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	318,803		66,199	
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	20,935	2,660,127	1,342,032
	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	16,466	1,316,092	556,900
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	73	29,000,000	30,500,000	32,025,000	33,626,250
					35,307,500