

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26011

MUNICIPALITY OF: Port Colborne C

*For the year ended December 31, 1993.*

## Port Colborne C

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	22,810,963	5,862,573	9,401,576	7,546,814
Direct water billings on ratepayers -- own municipality	2	2,286,379	1,166,259		1,120,120
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	25,097,342	7,028,832	9,401,576	8,666,934
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	56,592	-	-	56,592
Canada Enterprises	8	374,659	-	-	374,659
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	6,770	-		6,770
Ontario Enterprises					
Ontario Housing Corporation	12	77,814	13,596	31,451	32,767
Ontario Hydro	13	979	171	-	808
Liquor Control Board of Ontario	14	3,915	-	-	3,915
Other	15	10,875	3,182	-	7,693
Municipal enterprises	16	38,472	-	-	38,472
Other municipalities and enterprises	17	133,976	-	-	133,976
<b>Subtotal</b>	18	704,052	16,949	31,451	655,652
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	28	1,119,506	-	-	1,119,506
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,220,080			1,220,080
Canada specific grants	30	23,792			23,792
Other municipalities - grants and fees	31	19,131			19,131
Fees and service charges	32	1,289,032			1,289,032
<b>Subtotal</b>	33	2,552,035			2,552,035
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	141,762	-	-	141,762
Fines	37	8,264			8,264
Penalties and interest on taxes	38	321,818			321,818
Investment income - from own funds	39	-			-
- other	40	276,571			276,571
Sales of publications, equipment, etc	42	29,862			29,862
Contributions from capital fund	43	208,266			208,266
Contributions from reserves and reserve funds	44	507,450			507,450

*For the year ended December 31, 1993.*

## Port Colborne C

[illegible]

*For the year ended December 31, 1993.*

## Port Colborne C

2LT - OP  
4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1993.*

## 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, 1993.

		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	9,642,895	2,476,571	1,079,790	77.690000	91.400000	749,158	226,359	98,693	2,214	3,516	2,093	1,082,033
Separate consolidated													
Total all school board taxation	0						5,527,051	2,689,080	1,084,068	4,417	60,680	36,280	9,401,576

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	-	2,291	-	21,513
Protection to Persons and Property					
Fire	2	-	-	13,220	21,003
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	13,838
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	13,220	34,841
Transportation services					
Roadways	8	517,477	-	5,911	10,545
Winter Control	9	147,987	-	-	5,229
Transit	10	-	-	-	-
Parking	11	-	-	-	17,855
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	665,464	-	5,911	33,629
Environmental services					
Sanitary Sewer System	16	283	-	-	35,001
Storm Sewer System	17	39,970	-	-	9,361
Waterworks System	18	4,026	-	-	22,404
Garbage Collection	19	294,788	-	-	130,204
Garbage Disposal	20	114,722	-	-	223,296
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	453,789	-	-	420,266
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	-	-	-	620,730
Libraries	38	59,263	12,109	-	28,976
Other Cultural	39	26,302	2,241	-	22,555
Subtotal	40	85,565	14,350	-	672,261
Planning and Development					
Planning and Development	41	-	2,289	-	22,532
Commercial and Industrial	42	-	4,862	-	4,377
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	15,262	-	-	8,611
Tile Drainage and Shoreline Assistance	45	-	-	-	71,002
--	46	-	-	-	-
Subtotal	47	15,262	7,151	-	106,522
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,220,080	23,792	19,131	1,289,032

1993 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Port Colborne C							
		48							
For the year ended December 31, 1993.									
		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	1,020,132	-	549,400	70,646	-	-	48,000	1,592,178
Protection to Persons and Property									
Fire	2	1,321,511	-	140,602	58,095	-	30,000	1,550,208	
Police	3	-	-	-	-	-	-	-	
Conservation Authority	4	-	-	-	-	-	-	-	
Protective inspection and control	5	226,455	-	63,366	1,000	-	-	290,821	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	1,547,966	-	203,968	59,095	-	30,000	1,841,029	
Transportation services									
Roadways	8	859,740	31,748	937,263	225,607	-	-	2,054,358	
Winter Control	9	111,395	-	152,329	-	-	-	263,724	
Transit	10	-	-	-	-	-	-	-	
Parking	11	7,029	-	11,829	-	-	-	18,858	
Street Lighting	12	-	-	206,444	-	-	-	206,444	
Air Transportation	13	-	-	-	-	10,375	-	10,375	
--	14	-	-	-	-	-	-	-	
Subtotal	15	978,164	31,748	1,307,865	225,607	10,375	-	2,553,759	
Environmental services									
Sanitary Sewer System	16	203,673	176,541	217,333	508,381	-	5,000	1,110,928	
Storm Sewer System	17	52,034	238,776	35,309	-	-	-	326,119	
Waterworks System	18	197,522	56,489	216,373	852,599	-	13,000	1,335,983	
Garbage Collection	19	52,874	-	829,683	69,378	-	-	951,935	
Garbage Disposal	20	277,836	259,584	588,486	15,000	78,195	-	1,219,101	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	783,939	731,390	1,887,184	1,445,358	78,195	18,000	4,944,066	
Health Services									
Public Health Services	24	-	-	-	-	-	-	-	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	10,000	-	10,000	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	34	-	2,065	-	-	-	2,099	
--	29	-	-	-	-	-	-	-	
Subtotal	30	34	-	2,065	-	10,000	-	12,099	
Social and Family Services									
General Assistance	31	-	-	-	-	-	-	-	
Assistance to Aged Persons	32	-	-	-	-	6,950	-	6,950	
Assitance to Children	33	-	-	-	-	-	-	-	
Day Nurseries	34	-	-	-	-	-	-	-	
--	35	-	-	-	-	-	-	-	
Subtotal	36	-	-	-	-	6,950	-	6,950	
Recreation and Cultural Services									
Parks and Recreation	37	1,196,443	132,605	743,171	432,295	-	-	2,504,514	
Libraries	38	367,584	-	138,356	17,081	-	-	523,021	
Other Cultural	39	84,848	-	26,404	-	8,870	-	120,122	
Subtotal	40	1,648,875	132,605	907,931	449,376	8,870	-	3,147,657	
Planning and Development									
Planning and Development	41	369,344	-	43,673	-	-	-	413,017	
Commercial and Industrial	42	3,491	14,579	22,944	-	1,000	-	42,014	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	70,016	-	-	-	-	70,016	
--	46	-	-	-	-	-	-	-	
Subtotal	47	372,835	84,595	66,617	-	1,000	-	525,047	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	6,351,945	980,338	4,925,030	2,250,082	115,390	-	14,622,785	

For the year ended December 31, 1993.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,033,192	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,113,651	
Reserves and Reserve Funds	3		534,506	
	Subtotal	4	2,648,157	
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		1,344,631	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	1,344,631	
Grants and Loan Forgiveness				
Ontario	20		870,560	
Canada	21		-	
Other Municipalities	22		-	
	Subtotal	23	870,560	
Other Financing				
Prepaid Special Charges	24		45,229	
Proceeds From Sale of Land and Other Capital Assets	25		1,073	
Investment Income From Own Funds	26		-	
Other	27		23,584	
Donations	28		6,503	
--	30		-	
--	31		-	
	Subtotal	32	76,389	
	Total Sources of Financing	33	4,939,737	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		3,986,787	
	Subtotal	36	3,986,787	
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		211,648	
	Total Applications	42	4,198,435	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	1,774,494	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	2,163,016	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		335,477	
- Proceeds From Long Term Liabilities	46		53,045	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,774,494	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	154,050
Protection to Persons and Property					
Fire	2	-	-	-	22,799
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	22,799
Transportation services					
Roadways	8	229,279	-	-	646,903
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	229,279	-	-	646,903
Environmental services					
Sanitary Sewer System	16	-	-	-	379,989
Storm Sewer System	17	133,666	-	-	760,711
Waterworks System	18	7,134	-	-	376,758
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	498,246	-	-	668,439
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	639,046	-	-	2,185,897
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	-	-	-	965,840
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	1,028
Subtotal	40	-	-	-	966,868
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,235	-	-	10,270
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	2,235	-	-	10,270
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	870,560	-	-	3,986,787

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	27,531	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	27,531	
Environmental services				
Sanitary Sewer System		16	567,477	
Storm Sewer System		17	1,330,371	
Waterworks System		18	65,469	
Garbage Collection		19	-	
Garbage Disposal		20	1,304,121	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	3,267,438	
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	874,839	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	874,839	
Planning and Development				
Planning and Development		41	129,669	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	179,100	
--		46	-	
	Subtotal	47	308,769	
Electricity		48	1,073,000	
Gas		49	-	
Telephone		50	-	
	Total	51	5,551,577	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Port Colborne C

For the year ended December 31, 1993.

			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	129,669
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	129,669
Plus: All debt assumed by the municipality from others			5	5,421,908
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	5,551,577
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	5,551,577
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	470,264
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	470,264

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Port Colborne C
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For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1		2
			\$		\$
Recovered from the consolidated revenue fund			50	188,430	262,673
- general tax rates *			51	253,704	205,510
- special are rates and special charges			52	52,459	17,557
- benefitting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	80,000	120,408
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			78	574,593	606,148
Total					
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
		\$	\$	\$	\$
1994		598,500	394,299	-	-
1995		638,340	336,960	-	-
1996		683,008	273,200	-	-
1997		485,964	219,540	-	-
1998		348,797	173,876	-	-
1999-2003		1,723,967	357,004	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,478,576	1,754,879	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994		72	-		
1995		73	-		
1996		74	-		
1997		75	-		
1998		76	-		
Total				77	-
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Colborne C

9LT  
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For the year ended December 31, 1993.

		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		4,046,790	42,709	4,089,499							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	1,547	4,046,790	42,709	4,089,499	3,996,738	75,250	-	16,949	-	4,088,937	985
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		1,790,585	-	1,790,585							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	1,790,585	-	1,790,585	1,790,585	-	-	-	-	1,790,585	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	1,166,259	-	1,166,259	1,166,259	-	-	-	-	1,166,259	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,547	7,003,634	42,709	7,046,343	6,953,582	75,250	-	16,949	-	7,045,781	985



1993 FINANCIAL INFORMATION RETURN

Municipality

Port Colborne C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	2,101	3,746,961	45,469	-	3,792,430	3,711,918	66,616	11,727	-	3,790,261	- 68
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,267,591	9,110	-	1,276,701	1,255,474	16,061	5,165	-	1,276,700	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,368	3,228,178	38,975	-	3,267,153	3,198,983	56,797	10,107	-	3,265,887	102
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,092,355	7,823	-	1,100,178	1,082,033	13,694	4,452	-	1,100,179	1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	3,469	9,335,085	101,377	-	9,436,462	9,248,408	153,168	31,451	-	9,433,027	34

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Port Colborne C

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	8,963,455
Revenues		
Contributions from revenue fund	2	136,431
Contributions from capital fund	3	3,382
Development Charges Act	67	3,489
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	1,400
Investment income - from own funds	5	4,550
- other	6	338,940
--	9	411,416
--	10	10,193
--	11	-
--	12	-
Total revenue	13	909,801
Expenditures		
Transferred to capital fund	14	534,506
Transferred to revenue fund	15	507,450
Charges for long term liabilities - principal and interest	16	-
--	63	721
--	20	-
--	21	-
Total expenditure	22	1,042,677
Balance at the end of the year for:		
Reserves	23	1,930,732
Reserve Funds	24	6,899,847
Total	25	8,830,579
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	487,880
Sick leave	31	208,417
Insurance	32	-
Workers' compensation	33	75,126
Capital expenditure - general administration	34	2,399,555
- roads	35	32,100
- sanitary and storm sewers	36	1,109,546
- parks and recreation	64	62,325
- library	65	75,430
- other cultural	66	52,376
- water	38	605,229
- transit	39	-
- housing	40	-
- industrial development	41	439,445
- other and unspecified	42	1,007,070
Development Charges Act	68	23,676
Lot levies and subdivider contributions	44	57,702
Recreational land (the Planning Act)	46	121,543
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	797,544
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	69,011
Police Commission	54	20,793
Municipal Election	55	27,107
Business Improvement Area	56	32,512
--	57	
Total	58	8,830,579

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Port Colborne C
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,650,737	1,700
Accounts receivable			
Canada	2	114,192	
Ontario	3	1,334,899	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	157,545	receivable for
Other (including unorganized areas)	8	82,619	business taxes
Taxes receivable			
Current year's levies	9	1,132,806	42,176
Previous year's levies	10	334,580	2,621
Prior year's levies	11	67,904	16,584
Penalties and interest	12	151,994	28,696
Less allowance for uncollectables (negative)	13	- 175,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	69,526	portion of line 20
Capital outlay to be recovered in future years	19	5,551,577	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	20,473,379	
	Total		

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Port Colborne C
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16

For the year ended December 31, 1993.

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	276,263		
Ontario	27	397		
Region or county	28	18,994		
Other municipalities	29	-		
School Boards	30	66,514		
Trade accounts payable	31	1,135,258		
Other	32	166,513		
Other current liabilities	33	138,784		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,263,477		
- special area rates and special charges	35	1,967,469		
- benefitting landowners	36	247,631		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,073,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,830,579		
Accumulated net revenue (deficit)				
General revenue	42	254,632		
Special charges and special areas (specify)				
--	43	162,859		
--	44	1,636,743		
--	45	11,833		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	400,160		
Libraries	49	7,174		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	39,586		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	985		
School boards	57	34		
Unexpended capital financing / (unfinanced capital outlay)	58	1,774,494		
Total	59	20,473,379		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		15
Fire	3		16
Police	4		-
Transit	5		-
Public Works	6		42
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		19
Libraries	11		9
Planning	12		6
Total	13		112

		continuous full time employees December 31		other
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	4,453,289	507,061
Wages and salaries				
Employee benefits	15	878,570		130,697

		1		\$
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections:		16	21,648,919	
Current year's tax				
Previous years' tax		17	1,073,793	
Penalties and interest		18	372,170	
	Subtotal	19	23,094,882	
Discounts allowed		20	-	
Tax adjustments under section 363 and 364 of the Municipal Act				
- amounts added to the roll (negative)		22	-	
- amounts written off		23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act				
- recoverable from upper tier and school boards		24	14,240	
		25	12,452	
- recoverable from general municipal revenues		26	-	
Transfers to tax sale and tax registration accounts		27	-	
The Municipal Elderly Residents' Assistance Act - reductions		28	-	
- refunds		28	-	
Other (specify)		80	2,546	
Total reductions		29	23,124,120	
Amounts added to the tax roll for collection purposes only		30	15,522	
Business taxes written off under subsection 441(1) of the Municipal Act		81	20,741	

		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19930301
	Due date of last installment (YYYYMMDD)	33	19930503
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19930702
	Due date of last installment (YYYYMMDD)	36	19931001
			\$
Supplementary taxes levied with1994 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1994	58	-	-	-	-
in 1995	59	500,000	-	-	-
in 1996	60	500,000	-	-	-
in 1997	61	500,000	-	-	-
in 1998	62	500,000	-	-	-
Total	63	2,000,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	56,180		44,953	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	5,970	1,144,183	1,142,196	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 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, 1992					67	-	2,610,000	-	
Approved in 1993					68	-	-	-	
Financed in 1993					69	-	1,360,000	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	-	1,250,000	-	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					16,200,000	17,000,000	17,800,000	18,700,000	19,600,000