

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26011

MUNICIPALITY OF: Port Colborne C

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Port Colborne 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	23,352,774	6,058,030	9,866,537	7,428,207
Direct water billings on ratepayers -- own municipality	2	2,127,487	1,050,801		1,076,686
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	25,480,261	7,108,831	9,866,537	8,504,893
PAYMENTS IN LIEU OF TAXATION					
Canada	7	58,801	-	-	58,801
Canada Enterprises	8	390,549	-	-	390,549
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	7,540	-		7,540
Ontario Enterprises					
Ontario Housing Corporation	12	80,279	14,212	33,304	32,763
Ontario Hydro	13	1,011	179	-	832
Liquor Control Board of Ontario	14	3,966	-	-	3,966
Other	15	11,625	3,526	-	8,099
Municipal enterprises	16	39,691	-	-	39,691
Other municipalities and enterprises	17	138,219	-	-	138,219
Subtotal	18	731,681	17,917	33,304	680,460
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	1,079,419	-	-	1,079,419
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,187,990			1,187,990
Canada specific grants	30	23,506			23,506
Other municipalities - grants and fees	31	20,398			20,398
Fees and service charges	32	1,253,758			1,253,758
Subtotal	33	2,485,652			2,485,652
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	158,616	-	-	158,616
Fines	37	3,987			3,987
Penalties and interest on taxes	38	311,520			311,520
Investment income - from own funds	39	-			-
- other	40	323,860			323,860
Sales of publications, equipment, etc	42	34,608			34,608
Contributions from capital fund	43	147,828			147,828
Contributions from reserves and reserve funds	44	281,892			281,892

For the year ended December 31, 1994.

Port Colborne C

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ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	9,386,544	2,621,546	1,184,085	82.650000	97.240000	775,800	254,919	115,140	3,784	627	466	1,150,736
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	16,902	-	-	-	-	16,902
Total Taxation	0	-	-	-	-	-	775,800	271,821	115,140	3,784	627	466	1,167,638
Separate consolidated													
Total all school board taxation	0						5,873,428	2,797,990	1,136,779	- 3,399	36,983	24,756	9,866,537

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

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For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

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1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	2,261	-	10,928
Protection to Persons and Property					
Fire	2	-	-	13,432	12,485
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	241	-	-	5,885
Emergency measures	6	-	-	-	-
Subtotal	7	241	-	13,432	18,370
Transportation services					
Roadways	8	487,391	2,457	6,966	20,298
Winter Control	9	197,416	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	15,313
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	684,807	2,457	6,966	35,611
Environmental services					
Sanitary Sewer System	16	-	-	-	26,008
Storm Sewer System	17	29,605	-	-	2,113
Waterworks System	18	-	-	-	25,369
Garbage Collection	19	315,358	-	-	135,737
Garbage Disposal	20	66,966	-	-	228,568
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	411,929	-	-	417,795
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	-	-	-	622,674
Libraries	38	59,263	10,697	-	21,685
Other Cultural	39	26,815	3,660	-	28,843
Subtotal	40	86,078	14,357	-	673,202
Planning and Development					
Planning and Development	41	-	-	-	18,664
Commercial and Industrial	42	-	4,431	-	8,736
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,935	-	-	5,097
Tile Drainage and Shoreline Assistance	45	-	-	-	65,355
--	46	-	-	-	-
Subtotal	47	4,935	4,431	-	97,852
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,187,990	23,506	20,398	1,253,758

		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	1,275,198	-	691,925	17,331	-	48,000	1,936,454
Protection to Persons and Property								
Fire	2	1,248,160	-	152,138	51,559	-	30,000	1,481,857
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	209,403	-	64,442	1,000	-	-	274,845
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,457,563	-	216,580	52,559	-	30,000	1,756,702
Transportation services								
Roadways	8	704,438	30,781	877,238	180,362	-	-	1,792,819
Winter Control	9	145,261	-	223,740	-	-	-	369,001
Transit	10	-	-	-	-	-	-	-
Parking	11	3,178	-	10,332	-	-	-	13,510
Street Lighting	12	-	-	207,034	-	-	-	207,034
Air Transportation	13	-	-	-	-	9,714	-	9,714
--	14	-	-	-	-	-	-	-
Subtotal	15	852,877	30,781	1,318,344	180,362	9,714	-	2,392,078
Environmental services								
Sanitary Sewer System	16	158,631	175,614	144,101	408,634	-	5,000	891,980
Storm Sewer System	17	34,839	299,538	31,610	125,311	-	-	491,298
Waterworks System	18	201,666	29,965	310,143	390,068	-	13,000	944,842
Garbage Collection	19	98,760	-	826,570	-	-	-	925,330
Garbage Disposal	20	253,976	217,577	496,213	65,774	78,195	-	1,111,735
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	747,872	722,694	1,808,637	989,787	78,195	18,000	4,365,185
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	21,500	-	21,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,029	-	-	-	2,029
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,029	-	21,500	-	23,529
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	1,154,938	161,371	784,592	224,339	-	-	2,325,240
Libraries	38	364,350	-	145,492	13,242	-	-	523,084
Other Cultural	39	91,847	-	26,505	2,618	8,870	-	129,840
Subtotal	40	1,611,135	161,371	956,589	240,199	8,870	-	2,978,164
Planning and Development								
Planning and Development	41	277,245	-	39,434	-	-	-	316,679
Commercial and Industrial	42	43,594	13,490	38,522	-	1,000	-	96,606
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	64,461	-	-	-	-	64,461
--	46	-	-	-	-	-	-	-
Subtotal	47	320,839	77,951	77,956	-	1,000	-	477,746
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,265,484	992,797	5,072,060	1,480,238	126,229	-	13,936,808

For the year ended December 31, 1994.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,774,493	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,287,886	
Reserves and Reserve Funds	3		1,173,815	
Subtotal	4		2,461,701	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ontario Clean Water Agency	11		-	
Other Loans from Ontario Capital Corporations	50		-	
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		800,281	
Canada	21		21,054	
Other Municipalities	22		-	
Subtotal	23		821,335	
Other Financing				
Prepaid Special Charges	24		46,603	
Proceeds From Sale of Land and Other Capital Assets	25		1,998	
Investment Income				
From Own Funds	26		-	
Other	27		17,481	
Donations	28		43,872	
--	30		-	
--	31		-	
Subtotal	32		109,954	
Total Sources of Financing	33		3,392,990	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		4,264,082	
Subtotal	36		4,264,082	
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		258,453	
Total Applications	42		4,522,535	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	644,948	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	814,303	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		169,355	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	644,948	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

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	21,054	21,054	-	420,237
Protection to Persons and Property					
Fire	2	-	-	-	4,751
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,751
Transportation services					
Roadways	8	164,906	-	-	505,709
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	164,906	-	-	505,709
Environmental services					
Sanitary Sewer System	16	-	-	-	444,898
Storm Sewer System	17	124,389	-	-	295,702
Waterworks System	18	-	-	-	816,782
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	415,826	-	-	1,124,509
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	540,215	-	-	2,681,891
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	42,704	-	-	550,546
Libraries	38	-	-	-	-
Other Cultural	39	30,475	-	-	76,684
Subtotal	40	73,179	-	-	627,230
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	9,737
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	927	-	-	14,527
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	927	-	-	24,264
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	800,281	21,054	-	4,264,082

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

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	21,735	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	21,735
Environmental services			
Sanitary Sewer System	16	455,241	
Storm Sewer System	17	1,148,304	
Waterworks System	18	41,265	
Garbage Collection	19	-	
Garbage Disposal	20	1,199,758	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	2,844,568
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	783,074	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	783,074
Planning and Development			
Planning and Development	41	83,333	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	128,072	
--	46	-	
	Subtotal	47	211,405
Electricity	48	984,000	
Gas	49	-	
Telephone	50	-	
	Total	51	4,844,782

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Port Colborne C

For the year ended December 31, 1994.

			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	83,333
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	83,333
Plus: All debt assumed by the municipality from others			5	4,761,449
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	4,844,782
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	4,844,782
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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	409,523
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	409,523

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Port Colborne C

For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	237,218	197,766		
- general tax rates *	51	311,507	181,845		
- special are rates and special charges	52	51,027	13,434		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	18,040	-		
Recovered from reserve funds	55	89,000	110,864		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	78	706,792	503,909		
--					
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
		\$	\$	\$	\$
1995	60	627,966	334,634	-	-
1996	61	674,088	272,265	-	-
1997	62	485,964	219,540	-	-
1998	63	348,797	173,876	-	-
1999	64	364,867	141,614	-	-
2000-2004	65	1,359,100	215,390	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	3,860,782	1,357,319	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	-			
1996	73	12,160			
1997	74	13,430			
1998	75	14,720			
1999	76	16,000			
Total				77	56,310
10. Other notes (attach supporting schedules as required)					

1994 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, 1994.

		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		4,214,272	24,901	4,239,173							
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	985	4,214,272	24,901	4,239,173	4,146,036	79,907	-	17,917	-	4,243,860	5,672
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		1,832,087	-	1,832,087							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	1,832,087	-	1,832,087	1,832,087	-	-	-	-	1,832,087	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	1,050,801	-	1,050,801	1,050,801	-	-	-	-	1,050,801	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	985	7,097,160	24,901	7,122,061	7,028,924	79,907	-	17,917	-	7,126,748	5,672

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Port Colborne C

For the year ended December 31, 1994.

		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	- 68	3,927,249	25,598	-	3,952,847	3,874,240	60,694	13,156	-	3,948,090	- 4,825
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify												
--	40	-	1,342,153	5,610	-	1,347,763	1,323,478	19,626	4,659	-	1,347,763	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify												
--	50	103	3,413,629	22,256	-	3,435,885	3,368,593	52,268	11,438	-	3,432,299	- 3,483
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify												
--	70	-	1,166,811	4,878	-	1,171,689	1,150,736	16,902	4,051	-	1,171,689	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	35	9,849,842	58,342	-	9,908,184	9,717,047	149,490	33,304	-	9,899,841	- 8,308

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Port Colborne C

10
15

		1	\$
Balance at the beginning of the year	1	8,830,579	
Revenues			
Contributions from revenue fund	2	192,352	
Contributions from capital fund	3	110,625	
Development Charges Act	67	1,189	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	4,925	
Investment income - from own funds	5	7,598	
- other	6	344,531	
--	9	395,964	
--	10	15,193	
--	11	-	
--	12	-	
Total revenue	13	1,072,377	
Expenditures			
Transferred to capital fund	14	1,173,815	
Transferred to revenue fund	15	281,892	
Charges for long term liabilities - principal and interest	16	18,040	
--	63	20,000	
--	20	-	
--	21	-	
Total expenditure	22	1,493,747	
Balance at the end of the year for:			
Reserves	23	2,079,737	
Reserve Funds	24	6,329,472	
Total	25	8,409,209	
Analysed as follows:			
Working funds	26	1,000,000	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	568,851	
Sick leave	31	164,162	
Insurance	32	-	
Workers' compensation	33	79,287	
Capital expenditure - general administration	34	2,153,840	
- roads	35	32,100	
- sanitary and storm sewers	36	1,288,359	
- parks and recreation	64	4,211	
- library	65	66,617	
- other cultural	66	51,466	
- water	38	744,901	
- transit	39	-	
- housing	40	-	
- industrial development	41	436,909	
- other and unspecified	42	933,134	
Development Charges Act	68	26,242	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	166,257	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	511,644	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	72,287	
Police Commission	54	-	
Municipal Election	55	14,711	
Business Improvement Area	56	30,012	
--	57		
Total	58	8,409,209	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Colborne C

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,497,521	13,930
Accounts receivable			
Canada	2	295,991	
Ontario	3	1,128,397	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	116,295	receivable for
Other (including unorganized areas)	8	122,832	business taxes
Taxes receivable			
Current year's levies	9	1,381,320	39,383
Previous year's levies	10	368,978	5,783
Prior year's levies	11	161,124	17,821
Penalties and interest	12	196,808	31,170
Less allowance for uncollectables (negative)	13	- 296,600	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	83,308	portion of line 20
Capital outlay to be recovered in future years	19	4,844,782	for tax sale / tax
			registration
Other long term assets	20	-	-
	21	18,900,756	
	Total		

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Port Colborne C

For the year ended December 31, 1994.

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	281,047		
Ontario	27	100		
Region or county	28	- 13,652		
Other municipalities	29	-		
School Boards	30	13,468		
Trade accounts payable	31	1,660,267		
Other	32	247,105		
Other current liabilities	33	121,691		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,030,823		
- special area rates and special charges	35	1,646,152		
- benefitting landowners	36	183,807		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	984,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,409,209		
Accumulated net revenue (deficit)				
General revenue	42	439,467		
Special charges and special areas (specify)				
--	43	52,497		
--	44	1,569,978		
--	45	11,833		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	563,316		
Libraries	49	7,212		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	50,124		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	5,672		
School boards	57	- 8,308		
Unexpended capital financing / (unfinanced capital outlay)	58	644,948		
Total	59	18,900,756		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		16
Fire	3		16
Police	4		-
Transit	5		-
Public Works	6		36
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		18
Libraries	11		9
Planning	12		6
Total	13		107

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	4,057,708		519,717	
Employee benefits	15	832,191		139,398	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			21,816,301	
Previous years' tax	17			961,230	
Penalties and interest	18			266,706	
	19			23,044,237	
	20			-	
Discounts allowed					
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			119,313	
- recoverable from general municipal revenues	25			77,219	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			2,579	
Total reductions	29			23,243,348	
Amounts added to the tax roll for collection purposes only	30			28,005	
Business taxes written off under subsection 441(1) of the Municipal Act	81			5,873	

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19940301
Due date of last installment (YYYYMMDD)	33		19940502
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19940702
Due date of last installment (YYYYMMDD)	36		19941003
			\$
Supplementary taxes levied with 1995 due date	37		26,338

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 1995	58	600,000	600,000	-	-
in 1996	59	500,000	-	-	-
in 1997	60	500,000	-	-	-
in 1998	61	500,000	-	-	-
in 1999	62	500,000	-	-	-
Total	63	2,600,000	600,000	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		27,258	
				27,258	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1994 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		6,000	
In other municipalities (specify municipality)				1,147,321	
--		40		980,166	
--		41		-	
--		42		-	
--		43		-	
--		44		-	
--		45		-	
--		46		-	
--		47		-	
--		48		-	
--		49		-	
		number of residential units		1994 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		-	
In other municipalities (specify municipality)				-	
--		45		-	
--		46		-	
--		47		-	
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		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	
		\$		\$	
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		-	
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--		376		-	
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1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

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