

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Niagara-on-the-Lake T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	12,266,437	3,023,463	6,303,708	2,939,266
Direct water billings on ratepayers -- own municipality	2	938,925	414,244		524,681
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	573,594	290,675		282,919
-- other municipalities	5	-	-		-
Subtotal	6	13,778,956	3,728,382	6,303,708	3,746,866
PAYMENTS IN LIEU OF TAXATION					
Canada	7	102,225	-	-	102,225
Canada Enterprises	8	115,405	-	-	115,405
Ontario					
The Municipal Tax Assistance Act	9	14,305	-		14,305
The Municipal Act, section 157	10	3,150	1,884		1,266
Other	11	85,852	50,412		35,440
Ontario Enterprises					
Ontario Housing Corporation	12	33,318	8,061	16,863	8,394
Ontario Hydro	13	200,965	-	-	200,965
Liquor Control Board of Ontario	14	4,998	-	-	4,998
Other	15	21,410	-	-	21,410
Municipal enterprises	16	18,807	-	-	18,807
Other municipalities and enterprises	17	33,587	-	-	33,587
Subtotal	18	634,022	60,357	16,863	556,802
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	248,158	-	-	248,158
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	301,515	-	-	301,515
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	491,016			491,016
Canada specific grants	30	14,374			14,374
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	979,768			979,768
Subtotal	33	1,485,158			1,485,158
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	132,396	-	-	132,396
Fines	37	59,911			59,911
Penalties and interest on taxes	38	129,495			129,495
Investment income - from own funds	39	6,355			6,355
- other	40	230,324			230,324
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	8,596			8,596
Contributions from reserves and reserve funds	44	63,772			63,772
Contributions from non-consolidated entities	45	-			-
--	46	9,813			9,813
--	47	88,567			88,567
--	48	-			-
Sale of Land	49	170,330			170,330
Subtotal	50	899,559	-	-	899,559
TOTAL REVENUE	51	17,099,210	3,788,739	6,320,571	6,989,900

*For the year ended December 31, 1988.*

Niagara-on-the-Lake T

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[illegible]



*For the year ended December 31, 1988.*

## Niagara-on-the-Lake T

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### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

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	3,104,683	454,269	177,195	93.881000	110.448000	291,471	50,173	19,571	3,877	752	267	366,111
Separate consolidated													
Total all school board taxation	0						4,378,414	1,269,566	441,503	107,398	71,302	35,525	6,303,708

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Niagara-on-the-Lake T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,000	-	-	13,090
Protection to Persons and Property					
Fire	2	-	-	-	255
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	4,915	-	-	12,545
Emergency measures	6	-	-	-	-
Subtotal	7	4,915	-	-	12,800
Transportation services					
Roadways	8	290,664	-	-	-
Winter Control	9	37,433	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	70,969
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	328,097	-	-	70,969
Environmental services					
Sanitary Sewer System	16	-	-	-	12,610
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	53,931
Garbage Collection	19	20,790	-	-	-
Garbage Disposal	20	-	-	-	128,420
Pollution Control	21	-	-	-	137,000
--	22	-	-	-	-
Subtotal	23	20,790	-	-	331,961
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	64,643
Subtotal	30	-	-	-	64,643
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	5,031
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	5,031
Recreation and Cultural Services					
Parks and Recreation	37	6,687	-	-	147,320
Libraries	38	88,030	12,144	-	6,112
Other Cultural	39	33,634	2,230	-	52,563
Subtotal	40	128,351	14,374	-	205,995
Planning and Development					
Planning and Development	41	-	-	-	23,622
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,863	-	-	9,003
Tile Drainage and Shoreline Assistance	45	-	-	-	242,654
--	46	-	-	-	-
Subtotal	47	2,863	-	-	275,279
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	491,016	14,374	-	979,768

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Niagara-on-the-Lake T

		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	499,997	-	317,179	428,709	3,850	- 26,478	1,223,257
Protection to Persons and Property								
Fire	2	134,852	18,266	136,770	45,744	-	41,391	377,023
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	119,390	-	62,527	10,335	13,536	1,789	207,577
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	254,242	18,266	199,297	56,079	13,536	43,180	584,600
Transportation services								
Roadways	8	378,507	-	480,849	541,694	-	- 169,650	1,231,400
Winter Control	9	37,589	-	8,405	-	-	28,872	74,866
Transit	10	-	-	-	-	-	-	-
Parking	11	6,846	-	2,108	98,624	-	1,617	109,195
Street Lighting	12	1,736	-	66,387	45,553	-	3,906	117,582
Air Transportation	13	-	-	-	-	7,996	-	7,996
--	14	-	-	-	-	-	-	-
Subtotal	15	424,678	-	557,749	685,871	7,996	- 135,255	1,541,039
Environmental services								
Sanitary Sewer System	16	51,801	115,987	97,243	146,467	-	41,322	452,820
Storm Sewer System	17	-	-	-	60,984	-	-	60,984
Waterworks System	18	192,766	93,922	129,115	162,800	-	69,595	648,198
Garbage Collection	19	12,385	-	167,958	31,186	-	13,001	224,530
Garbage Disposal	20	44,217	-	124,107	5,000	-	10,871	184,195
Pollution Control	21	-	-	326	347,876	-	-	348,202
--	22	-	-	-	-	-	-	-
Subtotal	23	301,169	209,909	518,749	754,313	-	134,789	1,918,929
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	57,808	-	23,843	25,053	-	26,065	132,769
--	29	-	-	-	-	-	-	-
Subtotal	30	57,808	-	23,843	25,053	-	26,065	132,769
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	2,195	-	15,573	-	-	5,334	12,434
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	2,195	-	15,573	-	-	5,334	12,434
Recreation and Cultural Services								
Parks and Recreation	37	355,939	-	123,062	57,711	50,602	- 13,584	573,730
Libraries	38	73,808	-	153,154	3,896	-	-	230,858
Other Cultural	39	12,864	25,549	76,952	20,279	39,751	1,430	176,825
Subtotal	40	442,611	25,549	353,168	81,886	90,353	- 12,154	981,413
Planning and Development								
Planning and Development	41	107,315	-	105,805	4,136	-	-	217,256
Commercial and Industrial	42	56	-	4,288	79,000	30,000	-	113,344
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,171	17,709	41,231	26,723	-	- 24,813	62,021
Tile Drainage and Shoreline Assistance	45	-	238,561	-	-	-	-	238,561
--	46	-	-	-	-	-	-	-
Subtotal	47	108,542	256,270	151,324	109,859	30,000	- 24,813	631,182
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,091,242	509,994	2,136,882	2,141,770	145,735	-	7,025,623

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	611,576	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	834,027	
Reserves and Reserve Funds	3	839,326	
Subtotal	4	1,673,353	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	139,600	
Serial Debentures	13	415,600	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	555,200	
Grants and Loan Forgiveness			
Ontario	20	513,775	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	513,775	
Other Financing			
Prepaid Special Charges	24	57,119	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	18,883	
Subtotal	32	76,002	
Total Sources of Financing	33	2,818,330	
Applications			
Own Expenditures			
Short Term Interest Costs	34	5,827	
Other	35	3,402,792	
Subtotal	36	3,408,619	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	139,600	
Subtotal	40	139,600	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	43,485	
Total Applications	42	3,591,704	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,384,950	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	36,724	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	348,289	
- Proceeds From Long Term Liabilities	46	783,722	
- Transfers From Reserves and Reserve Funds	47	289,663	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,384,950	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Niagara-on-the-Lake T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	103,486
Protection to Persons and Property					
Fire	2	-	-	-	10,321
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	19,335
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	29,656
Transportation services					
Roadways	8	334,749	-	-	935,395
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	94,924
Street Lighting	12	-	-	-	24,153
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	334,749	-	-	1,054,472
Environmental services					
Sanitary Sewer System	16	-	-	-	1,068,239
Storm Sewer System	17	31,651	-	-	274,523
Waterworks System	18	127,476	-	-	581,570
Garbage Collection	19	-	-	-	31,186
Garbage Disposal	20	-	-	-	271
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	159,127	-	-	1,955,789
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,801
--	29	-	-	-	-
Subtotal	30	-	-	-	2,801
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	-	-	-	87,569
Libraries	38	-	-	-	3,896
Other Cultural	39	-	-	-	7,820
Subtotal	40	-	-	-	99,285
Planning and Development					
Planning and Development	41	-	-	-	1,636
Commercial and Industrial	42	-	-	-	23,621
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	19,899	-	-	137,873
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	19,899	-	-	163,130
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	513,775	-	-	3,408,619

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Niagara-on-the-Lake T

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	352,500	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	352,500	
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	643,619	
Storm Sewer System	17	-	
Waterworks System	18	461,329	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,104,948	
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	119,948	
Subtotal	40	119,948	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	18,769	
Tile Drainage and Shoreline Assistance	45	1,059,837	
--	46	-	
Subtotal	47	1,078,606	
Electricity	48	1,878,000	
Gas	49	-	
Telephone	50	-	
Total	51	4,534,002	

1988 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1988.

			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	6,000
: To Canada and agencies			2	39,568
: To other			3	15,157
	Subtotal		4	60,725
Plus: All debt assumed by the municipality from others			5	4,496,040
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	22,763
	Subtotal		9	22,763
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	4,534,002
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	4,518,845
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	15,157
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

## Municipality

## Niagara-on-the-Lake T

*For the year ended December 31, 1988.*

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. 1988 Debt Charges										
					principal	interest				
					1 \$	2 \$				
Recovered from the consolidated revenue fund										
- general tax rates *	50	10,991			32,823					
- special are rates and special charges	51	45,995			69,992					
- benefitting landowners	52	163,369			91,240					
- user rates (consolidated entities)	53	48,555			47,029					
Recovered from reserve funds	54	-			-	-				
Recovered from unconsolidated entities										
- hydro	55	74,000			194,595					
- gas and telephone	57	-			-	-				
--	56	-			-	-				
--	58	-			-	-				
--	59	-			-	-				
Total	78	342,910			435,679					
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	principal	interest
					1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1989	60	292,291	248,479	-	-	82,000	187,520			
1990	61	307,397	224,253	-	-	91,000	179,632			
1991	62	296,608	192,771	-	-	99,000	170,931			
1992	63	300,845	165,313	-	-	104,000	161,500			
1993	64	292,450	134,639	-	-	113,000	151,360			
1994-1998	65	942,204	325,550	-	-	740,000	569,205			
1999 onwards	79	224,207	125,742	-	-	649,000	137,350			
interest to be earned on sinking funds *	69	-	-	-	-	-	-			
Downtown revitalization program	70	-	-	-	-	-	-			
Total	71	2,656,002	1,416,747	-	-	1,878,000	1,557,498			
* Includes interest to earned on Ministry of the Environment debt retirement funds										
9. Future principal payments on EXPECTED NEW debt										
									1 \$	
1989	72								44,000	
1990	73								96,000	
1991	74								111,300	
1992	75								155,000	
1993	76								140,000	
Total	77								546,300	
10. Other notes (attach supporting schedules as required)										

1988 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		3,006,072	103,011	3,109,083							
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	84,056	3,006,072	103,011	3,109,083	2,963,824	59,639	-	60,357	-	3,083,820	58,793
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	-	414,244	-	414,244	414,244	-	-	-	-	414,244	-
Sewer surcharge on direct water billings	21	-	290,675	-	290,675	290,675	-	-	-	-	290,675	-
Total region or county	22	84,056	3,710,991	103,011	3,814,002	3,668,743	59,639	-	60,357	-	3,788,739	58,793



1988 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		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	60,780	2,889,562	109,491	-	2,999,053	2,902,138	57,714	7,419	-	2,967,271	28,998
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	419,760	5,614	-	425,374	423,746	-	1,628	-	425,374	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	48,676	2,491,533	94,224	-	2,585,757	2,506,726	47,273	6,409	-	2,560,408	23,327
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	362,622	4,896	-	367,518	366,111	-	1,407	-	367,518	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	109,456	6,163,477	214,225	-	6,377,702	6,198,721	104,987	16,863	-	6,320,571	52,325

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Niagara-on-the-Lake T

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		1	
		\$	
Balance at the beginning of the year	1	4,029,409	
Revenues			
Contributions from revenue fund	2	1,307,743	
Contributions from capital fund	3	34,889	
Lot levies and subdivider contributions	60	164,147	
Recreational land (the Planning Act)	61	49,873	
Investment income - from own funds	5	82,860	
- other	6	-	
--	9	7,301	
--	10	491	
--	11	-	
--	12	-	
Total revenue	13	1,647,304	
Expenditures			
Transferred to capital fund	14	839,326	
Transferred to revenue fund	15	63,772	
Charges for long term liabilities - principal and interest	16	-	
--	63	8,947	
--	20	-	
--	21	-	
Total expenditure	22	912,045	
Balance at end of year for:			
Reserves	23	3,337,139	
Reserve Funds	24	1,427,529	
Total	25	4,764,668	
Analysed as follows:			
Working funds	26	50,019	
Contingencies	27	429,388	
Ministry of the Environment funds for renewals, etc			
- sewer	28	34,877	
- water	29	-	
Replacement of equipment	30	323,163	
Sick leave	31	-	
Insurance	32	11,865	
Workers' compensation	33	-	
Capital expenditure - general administration	34	776,120	
- roads	35	110,610	
- sanitary and storm sewers	36	107,259	
- parks and recreation	64	40,056	
- library	65	4,435	
- other cultural	66	11,197	
- water	38	586,551	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	192,497	
Lot levies and subdivider contributions	44	1,167,274	
Recreational land (the Planning Act)	46	130,335	
Parking revenues	45	-	
Debenture repayment	47	31,000	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	8,302	
--	53	587,359	
--	54	54,365	
--	55	34,289	
--	56	2,202	
--	57		
Total	58	4,764,668	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara-on-the-Lake T
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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,323,918	1,685,762
Accounts receivable			
Canada	2	62,832	
Ontario	3	368,633	
Region or county	4	903	
Other municipalities	5	-	
School Boards	6	12	portion of taxes
Waterworks	7	189,027	receivable for
Other (including unorganized areas)	8	90,750	business taxes
Taxes receivable			
Current year's levies	9	612,314	95,003
Previous year's levies	10	141,680	8,018
Prior year's levies	11	89,067	7,933
Penalties and interest	12	57,688	9,634
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	374,373	portion of line 20
Capital outlay to be recovered in future years	19	4,534,002	for tax sale / tax
Other long term assets	20	11,477	registration
	21	9,856,676	-
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara-on-the-Lake T
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For the year ended December 31, 1988.

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	-		
Ontario	27	-		
Region or county	28	495,691		
Other municipalities	29	-		
School Boards	30	190,792		
Trade accounts payable	31	513,785		
Other	32	202,306		
Other current liabilities	33	122,668		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	472,448		
- special area rates and special charges	35	643,619		
- benefitting landowners	36	1,078,606		
- user rates (consolidated entities)	37	461,329		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,878,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,764,668		
Accumulated net revenue (deficit)				
General revenue	42	226,315		
Special charges and special areas (specify)				
--	43	79,228		
--	44	53,935		
--	45	- 104,088		
--	46	78,213		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	9,207		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 36,214		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	58,793		
School boards	57	52,325		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,384,950		
Total	59	9,856,676		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	17			
Non-line Department Support Staff	2	-			
Fire	3	1			
Police	4	-			
Transit	5	-			
Public Works	6	26			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	9			
Libraries	11	2			
Planning	12	3			
Total	13	58			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	1,376,215	338,964		
Employee benefits	15	454,133	29,189		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	11,262,318			
Previous years' tax	17	371,489			
Penalties and interest	18	131,218			
Subtotal	19	11,765,025			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24				
- recoverable from upper tier and school boards		67,045			
- recoverable from general municipal revenues	25	14,596			
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	11,846,666			
Amounts added to the tax roll for collection purposes only	30	385			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1988 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19880224			
Due date of last installment (YYYYMMDD)	33	19880525			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19880805			
Due date of last installment (YYYYMMDD)	36	19881007			
		\$			
Supplementary taxes levied with1990 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
Estimated to take place	1 \$	2 \$	3 \$	4 \$	
in 1989	58	4,058,400	1,708,438	-	225,000
in 1990	59	2,343,100	-	-	225,500
in 1991	60	3,282,500	-	-	761,000
in 1992	61	2,122,500	-	-	274,000
in 1993	62	1,849,000	-	-	200,000
Total	63	13,655,500	1,708,438	-	1,685,500

				balance of fund		loans outstanding		
				1		2		
				\$		\$		
6. Ontario Home Renewal Plan trust fund at year end				82	48,444		19,466	
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1988 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water								
In this municipality				39	4,042	625,950	312,975	
In other municipalities (specify municipality)								
--				40	-	-	-	
--				41	-	-	-	
--				42	-	-	-	
--				43	-	-	-	
--				64	-	-	-	
				number of residential units	1988 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Sewer								
In this municipality				44	2,300	382,396	191,198	
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, 1987				67	162,300	1,293,688	1,455,988	
Approved in 1988				68	-	1,319,654	1,319,654	
Financed in 1988				69	139,600	415,600	555,200	
No long term financing necessary				70	-	31,510	31,510	
Approved but not financed as at December 31, 1988				71	22,700	2,166,232	2,188,932	
Applications submitted but not approved as at Decemeber 31, 1988				72	-	1,298,399	-	
12. Forecast of total revenue fund expenditures								
				1989	1990	1991	1992	1993
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				5,907,141	6,202,500	6,512,625	6,838,250	7,180,162