

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Niagara-on-the-Lake T

13

		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	15,951,488	3,419,357	8,914,272	3,617,859
Direct water billings on ratepayers -- own municipality	2	1,104,948	422,389		682,559
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	724,521	504,180		220,341
-- other municipalities	5	-	-		-
Subtotal	6	17,780,957	4,345,926	8,914,272	4,520,759
PAYMENTS IN LIEU OF TAXATION					
Canada	7	127,077	-	-	127,077
Canada Enterprises	8	88,960	-	-	88,960
Ontario					
The Municipal Tax Assistance Act	9	11,475	-		11,475
The Municipal Act, section 157	10	3,000	1,739		1,261
Other	11	98,898	55,725		43,173
Ontario Enterprises					
Ontario Housing Corporation	12	40,820	8,629	22,609	9,582
Ontario Hydro	13	249,149	-	-	249,149
Liquor Control Board of Ontario	14	5,545	-	-	5,545
Other	15	28,937	-	-	28,937
Municipal enterprises	16	23,346	-	-	23,346
Other municipalities and enterprises	17	47,084	-	-	47,084
Subtotal	18	724,291	66,093	22,609	635,589
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	317,192	-	-	317,192
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	317,192	-	-	317,192
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	421,770			421,770
Canada specific grants	30	11,683			11,683
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,183,111			1,183,111
Subtotal	33	1,616,564			1,616,564
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	131,084	-	-	131,084
Fines	37	54,871			54,871
Penalties and interest on taxes	38	179,613			179,613
Investment income - from own funds	39	-			-
- other	40	322,566			322,566
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	779			779
Contributions from reserves and reserve funds	44	15,500			15,500
Contributions from non-consolidated entities	45	-			-
--	46	18,878			18,878
--	47	70,652			70,652
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	793,943	-	-	793,943
TOTAL REVENUE	51	21,232,947	4,412,019	8,936,881	7,884,047

For the year ended December 31, 1990.

Niagara-on-the-Lake T

4

[illegible]

For the year ended December 31, 1990.

Niagara-on-the-Lake T

[illegible]

For the year ended December 31, 1990.

Niagara-on-the-Lake T

2LT - OP
4

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	3,307,596	556,882	211,505	133.714000	157.311000	442,272	87,604	33,272	8,827	794	1,427	574,196
Separate consolidated													
Total all school board taxation	0						6,186,064	1,843,200	646,955	88,246	59,347	90,460	8,914,272

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Niagara-on-the-Lake T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,290
Protection to Persons and Property					
Fire	2	-	-	-	275
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	27,115
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	27,390
Transportation services					
Roadways	8	289,871	-	-	24,161
Winter Control	9	60,686	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	81,905
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	350,557	-	-	106,066
Environmental services					
Sanitary Sewer System	16	-	-	-	13,922
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	53,464
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	327,099
Pollution Control	21	-	-	-	6,000
--	22	-	-	-	-
Subtotal	23	-	-	-	400,485
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	83,370
--	29	-	-	-	-
Subtotal	30	-	-	-	83,370
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	5,362
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	5,362
Recreation and Cultural Services					
Parks and Recreation	37	6,300	-	-	183,681
Libraries	38	35,314	9,498	-	5,300
Other Cultural	39	12,745	2,185	-	51,592
Subtotal	40	54,359	11,683	-	240,573
Planning and Development					
Planning and Development	41	-	-	-	49,725
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	16,854	-	-	8,159
Tile Drainage and Shoreline Assistance	45	-	-	-	249,691
--	46	-	-	-	-
Subtotal	47	16,854	-	-	307,575
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	421,770	11,683	-	1,183,111

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	579,603	63,934	404,642	198,057	-	28,598	1,217,638
Protection to Persons and Property								
Fire	2	185,053	57,027	148,507	60,000	-	46,550	497,137
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	244,490	-	39,170	3,554	14,924	5,126	307,264
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	429,543	57,027	187,677	63,554	14,924	51,676	804,401
Transportation services								
Roadways	8	436,132	-	484,608	703,464	-	219,159	1,405,045
Winter Control	9	41,947	-	53,465	-	-	25,775	121,187
Transit	10	-	-	-	-	-	-	-
Parking	11	8,422	-	5,015	66,472	-	2,700	82,609
Street Lighting	12	2,337	-	74,633	24,900	-	5,100	106,970
Air Transportation	13	-	-	-	-	8,554	-	8,554
--	14	-	-	-	-	-	-	-
Subtotal	15	488,838	-	617,721	794,836	8,554	185,584	1,724,365
Environmental services								
Sanitary Sewer System	16	51,772	135,652	94,990	162,783	-	51,237	496,434
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	271,758	100,079	102,564	273,744	-	84,897	833,042
Garbage Collection	19	13,630	-	182,283	3,882	-	13,886	213,681
Garbage Disposal	20	56,787	-	243,752	55,000	-	10,964	366,503
Pollution Control	21	-	-	1,611	224,848	-	-	226,459
--	22	-	-	-	-	-	-	-
Subtotal	23	393,947	235,731	625,200	720,257	-	160,984	2,136,119
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	79,544	-	40,935	29,593	-	11,100	161,172
--	29	-	-	-	-	-	-	-
Subtotal	30	79,544	-	40,935	29,593	-	11,100	161,172
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	5,391	-	9,707	-	-	6,275	8,823
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	5,391	-	9,707	-	-	6,275	8,823
Recreation and Cultural Services								
Parks and Recreation	37	404,286	-	177,682	67,685	-	8,501	641,152
Libraries	38	86,294	-	90,740	4,608	-	-	181,642
Other Cultural	39	53,312	25,598	59,363	3,078	12,745	790	154,886
Subtotal	40	543,892	25,598	327,785	75,371	12,745	7,711	977,680
Planning and Development								
Planning and Development	41	163,396	-	128,776	26,075	-	-	318,247
Commercial and Industrial	42	470	-	3,251	-	-	-	3,721
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	6,000	20,626	146,872	50,511	-	4,408	228,417
Tile Drainage and Shoreline Assistance	45	-	250,002	-	-	-	-	250,002
--	46	-	-	-	-	-	-	-
Subtotal	47	169,866	270,628	278,899	76,586	-	4,408	800,387
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,690,624	652,918	2,492,566	1,958,254	36,223	-	7,830,585

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,497,180
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		763,304
Reserves and Reserve Funds	3		1,254,061
Subtotal	4		2,017,365
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		67,400
Serial Debentures	13		261,900
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		329,300
Grants and Loan Forgiveness			
Ontario	20		677,880
Canada	21		-
Other Municipalities	22		-
Subtotal	23		677,880
Other Financing			
Prepaid Special Charges	24		58,920
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		70,621
--	30		8,511
--	31		7,593
Subtotal	32		145,645
Total Sources of Financing	33		3,170,190
Applications			
Own Expenditures			
Short Term Interest Costs	34		61,966
Other	35		3,210,404
Subtotal	36		3,272,370
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		67,400
Subtotal	40		67,400
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		30,317
Total Applications	42		3,370,087
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		1,697,077
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	162,941
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		534,474
- Proceeds From Long Term Liabilities	46		671,447
- Transfers From Reserves and Reserve Funds	47		443,352
- -	48		210,745
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		1,697,077
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Niagara-on-the-Lake T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,061	-	-	488,498
Protection to Persons and Property					
Fire	2	-	-	-	263,353
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	554
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	263,907
Transportation services					
Roadways	8	530,442	-	-	1,281,102
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	46,894
Street Lighting	12	-	-	-	23,640
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	530,442	-	-	1,351,636
Environmental services					
Sanitary Sewer System	16	55,281	-	-	243,551
Storm Sewer System	17	7,039	-	-	51,712
Waterworks System	18	74,362	-	-	630,466
Garbage Collection	19	-	-	-	3,982
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	136,682	-	-	929,711
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	3,485
--	29	-	-	-	-
Subtotal	30	-	-	-	3,485
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	8,695	-	-	115,960
Libraries	38	-	-	-	4,608
Other Cultural	39	-	-	-	3,078
Subtotal	40	8,695	-	-	123,646
Planning and Development					
Planning and Development	41	-	-	-	5,075
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	106,412
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	111,487
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	677,880	-	-	3,272,370

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Niagara-on-the-Lake T

7
11

		1	\$
General Government	1	489,000	
Protection to Persons and Property			
Fire	2	307,038	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	307,038
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	812,613	
Storm Sewer System	17	-	
Waterworks System	18	390,336	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,202,949
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	94,143	
	Subtotal	40	94,143
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	64,972	
Tile Drainage and Shoreline Assistance	45	883,593	
--	46	-	
	Subtotal	47	948,565
Electricity	48	1,705,000	
Gas	49	-	
Telephone	50	-	
	Total	51	4,746,695

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1990.

		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	-
: To Canada and agencies		2	24,931
: To other		3	15,157
Subtotal		4	40,088
Plus: All debt assumed by the municipality from others		5	4,720,950
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	14,343
Subtotal		9	14,343
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	4,746,695
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	4,731,538
Installment (serial) debentures		17	-
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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

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. 1990 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	48,288	98,271				
- special are rates and special charges	51	57,906	77,746				
- benefitting landowners	52	181,853	88,775				
- user rates (consolidated entities)	53	56,045	44,034				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	91,000	179,632				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	435,092	488,458				
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
		\$	\$	\$	\$	\$	\$
1991	60	356,415	297,083	-	-	99,000	170,931
1992	61	367,275	262,006	-	-	104,000	161,500
1993	62	365,811	226,943	-	-	113,000	151,360
1994	63	324,366	191,384	-	-	124,000	140,343
1995	64	313,571	159,335	-	-	134,000	128,253
1996-2000	65	917,444	424,008	-	-	893,000	413,565
2001 onwards	79	396,813	146,248	-	-	238,000	24,394
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,041,695	1,707,007	-	-	1,705,000	1,190,346
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1991							72
						61,000	
1992						116,000	73
						187,000	
1993						234,000	74
						306,000	
1994							75
1995							76
Total						904,000	77
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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		3,436,336	95,501	3,531,837							
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	46,249	3,436,336	95,501	3,531,837	3,358,469	60,888	-	66,093	-	3,485,450	- 138
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	-	422,389	-	422,389	422,389	-	-	-	-	422,389	-
Sewer surcharge on direct water billings	21	-	504,180	-	504,180	504,180	-	-	-	-	504,180	-
Total region or county	22	46,249	4,362,905	95,501	4,458,406	4,285,038	60,888	-	66,093	-	4,412,019	- 138

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	6,705	3,839,792	109,930	-	3,949,722	3,869,601	63,318	10,101	-	3,943,020	3
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	416	584,041	11,544	-	595,585	592,228	1,564	1,377	-	595,169	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,838	3,718,984	105,531	-	3,824,515	3,751,663	60,215	9,796	-	3,821,674	- 3
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	441	566,411	11,048	-	577,459	574,196	1,487	1,335	-	577,018	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	10,400	8,709,228	238,053	-	8,947,281	8,787,688	126,584	22,609	-	8,936,881	-

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Niagara-on-the-Lake T

10
15

		1	
		\$	
Balance at the beginning of the year	1	4,633,752	
Revenues			
Contributions from revenue fund	2	1,194,950	
Contributions from capital fund	3	29,538	
Lot levies and subdivider contributions	60	360,198	
Recreational land (the Planning Act)	61	60,690	
Investment income - from own funds	5	210,417	
- other	6	-	
--	9	190	
--	10	29,490	
--	11	-	
--	12	-	
Total revenue	13	1,885,473	
Expenditures			
Transferred to capital fund	14	1,254,061	
Transferred to revenue fund	15	15,500	
Charges for long term liabilities - principal and interest	16	-	
--	63	23,947	
--	20	-	
--	21	-	
Total expenditure	22	1,293,508	
Balance at the end of the year for:			
Reserves	23	2,849,769	
Reserve Funds	24	2,375,948	
Total	25	5,225,717	
Analysed as follows:			
Working funds	26	50,019	
Contingencies	27	161,879	
Ministry of the Environment funds for renewals, etc			
- sewer	28	34,877	
- water	29	-	
Replacement of equipment	30	453,948	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	17,554	
- roads	35	211,407	
- sanitary and storm sewers	36	203,269	
- parks and recreation	64	129,861	
- library	65	15,048	
- other cultural	66	5,150	
- water	38	1,188,588	
- transit	39	-	
- housing	40	-	
- industrial development	41	7,500	
- other and unspecified	42	546,822	
Lot levies and subdivider contributions	44	1,731,830	
Recreational land (the Planning Act)	46	304,105	
Parking revenues	45	-	
Debenture repayment	47	29,090	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	22,203	
Police Commission	54	38,926	
Municipal Election	55	-	
Business Improvement Area	56	73,641	
--	57		
Total	58	5,225,717	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,010,313	2,872,809
Accounts receivable			
Canada	2	32,683	
Ontario	3	581,568	
Region or county	4	2,411	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	225,550	receivable for
Other (including unorganized areas)	8	99,456	business taxes
Taxes receivable			
Current year's levies	9	926,733	164,563
Previous year's levies	10	240,571	16,106
Prior year's levies	11	127,173	5,498
Penalties and interest	12	129,489	7,758
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	178,990	portion of line 20
Capital outlay to be recovered in future years	19	4,746,695	for tax sale / tax
			registration
Other long term assets	20	69,820	57,698
	21	10,371,452	
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

For the year ended December 31, 1990.

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	106,425		
Other municipalities	29	-		
School Boards	30	95,410		
Trade accounts payable	31	1,178,090		
Other	32	136,243		
Other current liabilities	33	109,661		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	890,181		
- special area rates and special charges	35	812,613		
- benefitting landowners	36	948,565		
- user rates (consolidated entities)	37	390,336		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,705,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	5,225,717		
Accumulated net revenue (deficit)				
General revenue	42	450,499		
Special charges and special areas (specify)				
--	43	130,580		
--	44	59,149		
--	45	- 264,292		
--	46	95,309		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 477		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 342		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 138		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,697,077		
Total	59	10,371,452		

1													
1. Number of continuous full time employees as at December 31													
Administration												1	7
Non-line Department Support Staff												2	15
Fire												3	1
Police												4	-
Transit												5	-
Public Works												6	24
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	61

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		50,617		13,441			
7. Analysis of direct water and sewer billings as at December 31												
					number of residential units		1990 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Water					39		4,144		590,142		514,806	
In this municipality												
In other municipalities (specify municipality)												
--					40		-		-		-	
--					41		-		-		-	
--					42		-		-		-	
--					43		-		-		-	
--					64		-		-		-	
					number of residential units		1990 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Sewer					44		2,532		386,960		337,561	
In this municipality												
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, 1989					67		137,000		2,527,430		-	
Approved in 1990					68		76,300		430,485		-	
Financed in 1990					69		67,400		261,900		-	
No long term financing necessary					70		-		335,636		-	
Approved but not financed as at December 31, 1990					71		145,900		2,360,379		-	
Applications submitted but not approved as at Decemeber 31, 1990					72		-		86,410		-	
12. Forecast of total revenue fund expenditures												
					1991		1992		1993		1994	
					1		2		3		4	
					\$		\$		\$		\$	
					73		-		-		-	