

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

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	20,186,940	4,719,911	11,459,936	4,007,093
Direct water billings on ratepayers -- own municipality	2	1,432,687	468,342		964,345
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	956,120	650,758		305,362
-- other municipalities	5	-	-		-
Subtotal	6	22,575,747	5,839,011	11,459,936	5,276,800
PAYMENTS IN LIEU OF TAXATION					
Canada	7	152,819	-	-	152,819
Canada Enterprises	8	43,181	-	-	43,181
Ontario					
The Municipal Tax Assistance Act	9	14,287	-		14,287
The Municipal Act, section 157	10	3,000	1,810		1,190
Other	11	130,878	79,375		51,503
Ontario Enterprises					
Ontario Housing Corporation	12	48,025	11,298	27,466	9,261
Ontario Hydro	13	300,223	-	-	300,223
Liquor Control Board of Ontario	14	6,274	-	-	6,274
Other	15	34,749	-	-	34,749
Municipal enterprises	16	27,597	-	-	27,597
Other municipalities and enterprises	17	55,930	-	-	55,930
Subtotal	18	816,963	92,483	27,466	697,014
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	243,325	-	-	243,325
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	542,638			542,638
Canada specific grants	30	7,260			7,260
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,371,033			1,371,033
Subtotal	33	1,920,931			1,920,931
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	163,676	-	-	163,676
Fines	37	19,011			19,011
Penalties and interest on taxes	38	425,021			425,021
Investment income - from own funds	39	-			-
- other	40	150,002			150,002
Sales of publications, equipment, etc	42	32			32
Contributions from capital fund	43	168,128			168,128
Contributions from reserves and reserve funds	44	562,981			562,981

For the year ended December 31, 1993.

Niagara-on-the-Lake T

4

[illegible]

For the year ended December 31, 1993.

Niagara-on-the-Lake T

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Niagara-on-the-Lake T

2LT - OP
4

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	3,514,740	631,790	237,950	158.567000	186.550000	557,322	117,860	44,390	1,549	4,637	2,208	727,966
Separate consolidated													
Total all school board taxation	0						8,042,827	2,473,636	814,170	8,234	63,336	57,733	11,459,936

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

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	-	-	-	49,619
Protection to Persons and Property					
Fire	2	-	-	-	8,700
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	17,290
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	25,990
Transportation services					
Roadways	8	194,798	-	-	26,199
Winter Control	9	187,159	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	149,926
Street Lighting	12	200	-	-	550
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	382,157	-	-	176,675
Environmental services					
Sanitary Sewer System	16	-	-	-	10,682
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	65,433
Garbage Collection	19	-	-	-	2,619
Garbage Disposal	20	45,650	-	-	277,092
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	45,650	-	-	355,826
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	110,610
--	29	-	-	-	-
Subtotal	30	-	-	-	110,610
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	9,122
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	9,122
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	287,619
Libraries	38	40,005	7,260	-	22,685
Other Cultural	39	966	-	-	63,739
Subtotal	40	40,971	7,260	-	374,043
Planning and Development					
Planning and Development	41	-	-	-	52,781
Commercial and Industrial	42	-	-	-	12,929
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	73,860	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	203,438
--	46	-	-	-	-
Subtotal	47	73,860	-	-	269,148
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	542,638	7,260	-	1,371,033

1993 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Niagara-on-the-Lake T						
		48						
For the year ended December 31, 1993.								
		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	737,077	68,153	417,607	1,071,939	-	-	2,294,776
Protection to Persons and Property								
Fire	2	259,478	56,279	254,381	254,189	-	-	824,327
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	241,858	-	44,503	3,000	16,833	-	306,194
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	501,336	56,279	298,884	257,189	16,833	-	1,130,521
Transportation services								
Roadways	8	486,088	-	85,674	823,004	-	-	1,394,766
Winter Control	9	81,897	-	106,829	-	-	-	188,726
Transit	10	-	-	-	-	-	-	-
Parking	11	71,401	-	26,202	68,756	-	-	166,359
Street Lighting	12	5,253	-	91,704	48,080	-	-	145,037
Air Transportation	13	-	-	-	-	9,370	-	9,370
--	14	-	-	-	-	-	-	-
Subtotal	15	644,639	-	310,409	939,840	9,370	-	1,904,258
Environmental services								
Sanitary Sewer System	16	66,680	252,356	135,319	335,719	-	-	790,074
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	326,254	82,518	206,853	488,903	-	-	1,104,528
Garbage Collection	19	22,854	-	243,834	18,000	-	-	284,688
Garbage Disposal	20	77,468	-	317,984	35,000	-	-	430,452
Pollution Control	21	-	-	479	109,264	-	-	109,743
--	22	-	-	-	-	-	-	-
Subtotal	23	493,256	334,874	904,469	986,886	-	-	2,719,485
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	76,756	-	74,888	4,527	-	-	156,171
--	29	-	-	-	-	-	-	-
Subtotal	30	76,756	-	74,888	4,527	-	-	156,171
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	7,958	-	5,480	406	-	-	13,844
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	7,958	-	5,480	406	-	-	13,844
Recreation and Cultural Services								
Parks and Recreation	37	504,768	-	218,413	95,871	12,115	-	831,167
Libraries	38	124,491	-	92,431	27,034	-	-	243,956
Other Cultural	39	70,136	25,755	79,403	2,477	-	-	177,771
Subtotal	40	699,395	25,755	390,247	125,382	12,115	-	1,252,894
Planning and Development								
Planning and Development	41	150,325	-	38,582	1,000	-	-	189,907
Commercial and Industrial	42	-	-	9,781	23,000	-	-	32,781
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	5,390	25,537	117,749	-	-	-	148,676
Tile Drainage and Shoreline Assistance	45	-	213,303	-	-	-	-	213,303
--	46	-	-	-	-	-	-	-
Subtotal	47	155,715	238,840	166,112	24,000	-	-	584,667
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,316,132	723,901	2,568,096	3,410,169	38,318	-	10,056,616

For the year ended December 31, 1993.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	884,100	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	906,942	
Reserves and Reserve Funds	3	930,867	
	Subtotal	4	1,837,809
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	55,800	
Serial Debentures	13	303,200	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	37,373	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	396,373
Grants and Loan Forgiveness			
Ontario	20	497,578	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	497,578
Other Financing			
Prepaid Special Charges	24	133,165	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	101,450	
--	30	53,625	
--	31	-	
	Subtotal	32	288,240
	Total Sources of Financing	33	3,020,000
Applications			
Own Expenditures			
Short Term Interest Costs	34	35,548	
Other	35	3,080,095	
	Subtotal	36	3,115,643
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	55,800	
	Subtotal	40	55,800
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	209,142	
	Total Applications	42	3,380,585
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,244,685	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	159,023	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	138,372	
- Proceeds From Long Term Liabilities	46	241,121	
- Transfers From Reserves and Reserve Funds	47	977,674	
- -	48	46,541	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,244,685
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Niagara-on-the-Lake T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	33,566
Protection to Persons and Property					
Fire	2	-	-	-	155,188
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	155,188
Transportation services					
Roadways	8	470,804	-	-	975,120
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	149,598
Street Lighting	12	9,953	-	-	70,106
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	480,757	-	-	1,194,824
Environmental services					
Sanitary Sewer System	16	-	-	-	514,503
Storm Sewer System	17	-	-	-	196,315
Waterworks System	18	16,821	-	-	739,165
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	16,821	-	-	1,449,983
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	4,528
--	29	-	-	-	-
Subtotal	30	-	-	-	4,528
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	-	-	-	80,165
Libraries	38	-	-	-	27,034
Other Cultural	39	-	-	-	22,132
Subtotal	40	-	-	-	129,331
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	131,968
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	16,255
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	148,223
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	497,578	-	-	3,115,643

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Niagara-on-the-Lake T

7
11

		1	\$
General Government	1	435,000	
Protection to Persons and Property			
Fire	2	220,525	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Protective inspection and control	Subtotal 7	220,525	
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	1,210,413	
Storm Sewer System	17	86,819	
Waterworks System	18	396,450	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	1,693,682	
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	43,593	
	Subtotal 40	43,593	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	130,716	
Tile Drainage and Shoreline Assistance	45	562,134	
--	46	-	
	Subtotal 47	692,850	
Electricity	48	1,389,000	
Gas	49	-	
Telephone	50	-	
	Total 51	4,474,650	

1993 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1993.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	82,857
	Subtotal		4	82,857
Plus: All debt assumed by the municipality from others			5	4,391,793
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	4,474,650
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	4,391,793
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	67,700
--			24	15,157
				\$
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	1,321,478
--			43	-
--			44	-
	Total		45	1,321,478

1993 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1993.

6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1	2	3				
	\$	\$	\$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1993 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	70,073	80,114				
- special are rates and special charges	51	110,087	142,270				
- benefitting landowners	52	177,548	61,292				
- user rates (consolidated entities)	53	53,797	28,720				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	113,000	151,360				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	524,505	463,756				
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
		\$	\$	\$	\$	\$	\$
1994		430,577	295,672	-	-	124,000	140,343
1995		413,951	255,995	-	-	134,000	128,252
1996		362,618	216,456	-	-	148,000	115,188
1997		354,470	181,872	-	-	157,000	100,757
1998		305,194	147,218	-	-	177,000	84,665
1999-2003		1,030,681	553,626	-	-	649,000	137,350
2004 onwards		188,159	44,187	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	3,085,650	1,695,026	-	-	1,389,000	706,555
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1994						27,000	72
1995						58,000	73
1996						99,000	74
1997						132,000	75
1998						195,000	76
Total						511,000	77
10. Other notes (attach supporting schedules as required							

1993 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, 1993.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		4,762,656	53,183	4,815,839							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	16,754	4,762,656	53,183	4,815,839	4,652,991	66,920	-	92,483	-	4,812,394	13,309
Special purpose requisitions	12											
Water		-	-	-								
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	468,342	-	468,342	468,342	-	-	-	-	468,342	-
Sewer surcharge on direct water billings	21	-	650,758	-	650,758	650,758	-	-	-	-	650,758	-
Total region or county	22	16,754	5,881,756	53,183	5,934,939	5,772,091	66,920	-	92,483	-	5,931,494	13,309

1993 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, 1993.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1,544	5,113,980	58,087	-	5,172,067	5,088,014	70,732	12,268	-	5,171,014	491
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	787,647	9,076	-	796,723	786,638	8,088	1,997	-	796,723	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	763	4,728,723	53,746	-	4,782,469	4,708,548	62,772	11,353	-	4,782,673	967
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	734,921	2,071	-	736,992	727,966	7,178	1,848	-	736,992	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	2,307	11,365,271	122,980	-	11,488,251	11,311,166	148,770	27,466	-	11,487,402	1,458

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Niagara-on-the-Lake T

10
15

For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	6,577,963	
Revenues			
Contributions from revenue fund	2	2,503,227	
Contributions from capital fund	3	41,014	
Development Charges Act	67	262,215	
Lot levies and subdivider contributions	60	1,795	
Recreational land (the Planning Act)	61	130,500	
Investment income - from own funds	5	-	
- other	6	109,186	
--	9	22,736	
--	10	9,678	
--	11	-	
--	12	-	
Total revenue	13	3,080,351	
Expenditures			
Transferred to capital fund	14	930,867	
Transferred to revenue fund	15	562,981	
Charges for long term liabilities - principal and interest	16	-	
--	63	14,911	
--	20	-	
--	21	-	
Total expenditure	22	1,508,759	
Balance at the end of the year for:			
Reserves	23	5,106,141	
Reserve Funds	24	3,043,414	
Total	25	8,149,555	
Analysed as follows:			
Working funds	26	100,000	
Contingencies	27	1,303,822	
Ministry of the Environment funds for renewals, etc			
- sewer	28	64,582	
- water	29	-	
Replacement of equipment	30	462,146	
Sick leave	31	-	
Insurance	32	37,629	
Workers' compensation	33	-	
Capital expenditure - general administration	34	18,710	
- roads	35	275,108	
- sanitary and storm sewers	36	1,539,492	
- parks and recreation	64	-	
- library	65	56,344	
- other cultural	66	5,150	
- water	38	1,026,097	
- transit	39	-	
- housing	40	-	
- industrial development	41	43,000	
- other and unspecified	42	474,410	
Development Charges Act	68	272,621	
Lot levies and subdivider contributions	44	1,760,216	
Recreational land (the Planning Act)	46	468,059	
Parking revenues	45	-	
Debenture repayment	47	19,394	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	153,775	
Waste Site	53	49,000	
Police Commission	54	20,000	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	8,149,555	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,404,648	4,215,600
Accounts receivable			
Canada	2	125,212	
Ontario	3	424,709	
Region or county	4	41,911	
Other municipalities	5	-	
School boards	6	140,313	portion of taxes
Waterworks	7	270,344	receivable for
Other (including unorganized areas)	8	109,523	business taxes
Taxes receivable			
Current year's levies	9	1,342,664	80,133
Previous year's levies	10	577,484	26,393
Prior year's levies	11	225,554	9,562
Penalties and interest	12	220,097	13,569
Less allowance for uncollectables (negative)	13	- 30,000	- 30,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	223,779	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	4,474,650	
Other long term assets	20	56,128	-
Total	21	12,607,016	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	3,844		
Ontario	27	32,785		
Region or county	28	78,995		
Other municipalities	29	9,336		
School Boards	30	25,158		
Trade accounts payable	31	694,691		
Other	32	65,046		
Other current liabilities	33	129,710		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	699,118		
- special area rates and special charges	35	1,297,232		
- benefitting landowners	36	692,850		
- user rates (consolidated entities)	37	396,450		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,389,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,149,555		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	302,620		
--	44	52,252		
--	45	- 214,998		
--	46	20,397		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	12,893		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	13,309		
School boards	57	1,458		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,244,685		
Total	59	12,607,016		

1993 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

12
17

STATISTICAL DATA

For the year ended December 31, 1993.

												1			
1. Number of continuous full time employees as at December 31															
Administration												1	5		
Non-line Department Support Staff												2	16		
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	-		
Planning												12	4		
Total												13	59		
												continuous full time employees December 31			
												other			
2. Total expenditures during the year on:												1	2		
Wages and salaries												14	\$ 2,303,025	\$ 542,585	
Employee benefits												15	\$ 521,589	\$ 43,865	
												1			
												\$			
3. Reductions of tax roll during the year (lower tier municipalities only)															
Cash collections: Current year's tax												16	18,401,796		
Previous years' tax												17	2,164,835		
Penalties and interest												18	568,997		
Subtotal												19	21,135,628		
Discounts allowed												20	-		
Tax adjustments under section 363 and 364 of the Municipal Act															
- amounts added to the roll (negative)												22	-		
- amounts written off												23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act															
- recoverable from upper tier and school boards												24	327,785		
- recoverable from general municipal revenues												25	67,851		
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	21,531,264		
Amounts added to the tax roll for collection purposes only												30	425,022		
Business taxes written off under subsection 441(1) of the Municipal Act												81	51,987		
												1			
4. Tax due dates for 1993 (lower tier municipalities only)															
Interim billings: Number of installments												31	2		
Due date of first installment (YYYYMMDD)												32	19930228		
Due date of last installment (YYYYMMDD)												33	19930531		
Final billings: Number of installments												34	2		
Due date of first installment (YYYYMMDD)												35	19930730		
Due date of last installment (YYYYMMDD)												36	19931001		
												\$			
Supplementary taxes levied with1994 due date												37	-		
5. Projected capital expenditures and long term financing requirements as at December 31															
												long term financing requirements			
												gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place												1	2	3	4
in 1994												\$	\$	\$	\$
in 1994												58	3,094,400	-	-
in 1995												59	2,767,200	-	-
in 1996												60	2,888,500	-	-
in 1997												61	3,045,600	-	-
in 1998												62	3,388,400	-	-
Total												63	15,184,100	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		53,685	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1993 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Water								
In this municipality					39	4,284	1,432,687	-
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1993 billings residential units	all other properties	computer use only
					1	2	3	4
					\$			
Sewer					44	2,882	956,120	-
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								