

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	20,747,464	4,848,753	11,725,314	4,173,397
Direct water billings on ratepayers -- own municipality	2	1,422,823	479,230		943,593
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	979,927	694,587		285,340
-- other municipalities	5	-	-		-
<b>Subtotal</b>	6	23,150,214	6,022,570	11,725,314	5,402,330
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	152,703	-	-	152,703
Canada Enterprises	8	7,702	-	-	7,702
Ontario					
The Municipal Tax Assistance Act	9	14,303	-		14,303
The Municipal Act, section 157	10	3,000	1,859		1,141
Other	11	130,593	79,518		51,075
Ontario Enterprises					
Ontario Housing Corporation	12	47,881	11,320	27,411	9,150
Ontario Hydro	13	300,002	-	-	300,002
Liquor Control Board of Ontario	14	6,246	-	-	6,246
Other	15	34,710	-	-	34,710
Municipal enterprises	16	27,542	-	-	27,542
Other municipalities and enterprises	17	55,869	-	-	55,869
<b>Subtotal</b>	18	780,551	92,697	27,411	660,443
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	28	224,703	-	-	224,703
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	475,831			475,831
Canada specific grants	30	8,576			8,576
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,252,552			1,252,552
<b>Subtotal</b>	33	1,736,959			1,736,959
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	132,890	-	-	132,890
Fines	37	40,466			40,466
Penalties and interest on taxes	38	388,325			388,325
Investment income - from own funds	39	-			-
- other	40	254,240			254,240
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	181,057			181,057
Contributions from reserves and reserve funds	44	252,400			252,400

*For the year ended December 31, 1994.*

## Niagara-on-the-Lake T

2LT - OP  
4

[illegible]



*For the year ended December 31, 1994.*

Municipality

Niagara-on-the-Lake T

## 2LT - OP

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

### Elementary separate

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	3,533,466	409,441	174,065	100.161000	117.836000	353,915	48,247	20,511	5,860	3,282	598	432,413
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	8,562	-	-	-	-	8,562
Total Taxation	0	-	-	-	-	-	353,915	56,809	20,511	5,860	3,282	598	440,975
Separate consolidated													
Total all school board taxation	0						8,086,843	2,481,192	820,318	39,469	161,664	135,828	11,725,314

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	-	-	15,700
Protection to Persons and Property					
Fire	2	-	-	-	8,060
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,627
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	29,687
Transportation services					
Roadways	8	402,689	-	-	28,749
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	224,304
Street Lighting	12	178	-	-	615
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	402,867	-	-	253,668
Environmental services					
Sanitary Sewer System	16	-	-	-	22,370
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	69,213
Garbage Collection	19	-	-	-	640
Garbage Disposal	20	34,459	-	-	124,771
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	34,459	-	-	216,994
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	117,045
--	29	-	-	-	-
Subtotal	30	-	-	-	117,045
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	7,042
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	7,042
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	297,927
Libraries	38	37,005	8,576	-	23,420
Other Cultural	39	1,500	-	-	80,067
Subtotal	40	38,505	8,576	-	401,414
Planning and Development					
Planning and Development	41	-	-	-	27,949
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	183,053
--	46	-	-	-	-
Subtotal	47	-	-	-	211,002
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	475,831	8,576	-	1,252,552

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	768,979	68,028	335,803	547,626	-	-	1,720,436
Protection to Persons and Property								
Fire	2	263,685	57,042	261,818	101,600	-	-	684,145
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	234,552	-	39,891	3,000	17,000	-	294,443
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	498,237	57,042	301,709	104,600	17,000	-	978,588
Transportation services								
Roadways	8	454,826	-	115,433	534,055	-	-	1,104,314
Winter Control	9	100,983	-	122,320	-	-	-	223,303
Transit	10	-	-	-	-	-	-	-
Parking	11	70,824	-	29,151	178,340	-	-	278,315
Street Lighting	12	7,123	-	94,467	48,856	-	-	150,446
Air Transportation	13	-	-	-	-	9,370	-	9,370
--	14	-	-	-	-	-	-	-
Subtotal	15	633,756	-	361,371	761,251	9,370	-	1,765,748
Environmental services								
Sanitary Sewer System	16	52,264	244,210	122,760	328,405	-	-	747,639
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	328,773	102,729	182,099	509,421	-	-	1,123,022
Garbage Collection	19	18,622	-	431,712	582	-	-	450,916
Garbage Disposal	20	63,997	-	149,612	20,000	-	-	233,609
Pollution Control	21	-	-	1,815	110,161	-	-	111,976
--	22	-	-	-	-	-	-	-
Subtotal	23	463,656	346,939	887,998	968,569	-	-	2,667,162
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	71,794	-	76,626	691	-	-	149,111
--	29	-	-	-	-	-	-	-
Subtotal	30	71,794	-	76,626	691	-	-	149,111
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	8,112	-	2,524	-	-	-	10,636
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	8,112	-	2,524	-	-	-	10,636
Recreation and Cultural Services								
Parks and Recreation	37	493,541	-	243,664	99,031	12,615	-	848,851
Libraries	38	133,997	-	90,849	39,806	-	-	264,652
Other Cultural	39	74,350	25,564	82,867	428,897	72,496	-	684,174
Subtotal	40	701,888	25,564	417,380	567,734	85,111	-	1,797,677
Planning and Development								
Planning and Development	41	147,977	-	103,195	7,736	-	-	258,908
Commercial and Industrial	42	-	-	34,483	-	-	-	34,483
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	1,868	49,237	51,754	-	-	-	102,859
Tile Drainage and Shoreline Assistance	45	-	185,986	-	-	-	-	185,986
--	46	-	-	-	-	-	-	-
Subtotal	47	149,845	235,223	189,432	7,736	-	-	582,236
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,296,267	732,796	2,572,843	2,958,207	111,481	-	9,671,594

For the year ended December 31, 1994.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,244,685
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	913,181
Reserves and Reserve Funds	3	2,375,672
Subtotal	4	3,288,853
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
Tile Drainage and Shoreline Property Assistance Programs	12	15,200
Serial Debentures	13	98,850
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	114,050
Grants and Loan Forgiveness		
Ontario	20	605,485
Canada	21	-
Other Municipalities	22	-
Subtotal	23	605,485
Other Financing		
Prepaid Special Charges	24	218,280
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	233,379
--	30	38,325
--	31	-
Subtotal	32	489,984
Total Sources of Financing	33	4,498,372
Applications		
Own Expenditures		
Short Term Interest Costs	34	45,655
Other	35	3,943,893
Subtotal	36	3,989,548
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	15,200
Subtotal	40	15,200
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	618,423
Total Applications	42	4,623,171
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,369,484
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	96,466
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	52,455
- Proceeds From Long Term Liabilities	46	651,161
- Transfers From Reserves and Reserve Funds	47	549,710
- -	48	212,624
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,369,484
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

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	-	-	-	115,261
Protection to Persons and Property					
Fire	2	-	-	-	151,492
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	151,492
Transportation services					
Roadways	8	381,512	-	-	950,512
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	3,508
Street Lighting	12	-	-	-	48,856
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	381,512	-	-	1,002,876
Environmental services					
Sanitary Sewer System	16	18,687	-	-	425,480
Storm Sewer System	17	-	-	-	138,169
Waterworks System	18	2,849	-	-	1,275,812
Garbage Collection	19	-	-	-	581
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,536	-	-	1,840,042
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	691
--	29	-	-	-	-
Subtotal	30	-	-	-	691
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	-	-	-	172,987
Libraries	38	-	-	-	39,806
Other Cultural	39	195,333	-	-	621,266
Subtotal	40	195,333	-	-	834,059
Planning and Development					
Planning and Development	41	-	-	-	6,737
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	7,104	-	-	38,390
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	7,104	-	-	45,127
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	605,485	-	-	3,989,548

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Niagara-on-the-Lake T
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		1	\$
General Government	1	413,000	
Protection to Persons and Property			
Fire	2	184,901	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	184,901	
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	1,157,671	
Storm Sewer System	17	69,253	
Waterworks System	18	320,796	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,547,720	
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	22,991	
Subtotal	40	22,991	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	146,521	
Tile Drainage and Shoreline Assistance	45	436,408	
--	46	-	
Subtotal	47	582,929	
Electricity	48	1,265,000	
Gas	49	-	
Telephone	50	-	
Total	51	4,016,541	

1994 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, 1994.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	53,900
	Subtotal		4	53,900
Plus: All debt assumed by the municipality from others			5	3,962,641
Less: All debt assumed by others				
:Ontario - special purpose loans			80	-
:Ontario - Other			81	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	4,016,541
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	3,962,641
Installment (serial) debentures			17	-
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	53,900
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
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	498,232
--			43	-
--			44	-
	Total		45	498,232

1994 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	78,225	72,408		
- general tax rates *	51	108,858	135,351		
- special are rates and special charges	52	177,372	57,853		
- benefitting landowners	53	68,547	34,182		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	124,000	140,342		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	557,002	440,136		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	424,336	263,267	-	-
1996	61	372,933	223,012	-	-
1997	62	365,567	187,604	-	-
1998	63	317,059	152,012	-	-
1999	64	212,230	125,014	-	-
2000-2004	65	952,146	459,610	-	-
2005 onwards	79	107,270	25,506	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,751,541	1,436,025	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	20,000			
1996	73	62,000			
1997	74	94,000			
1998	75	131,000			
1999	76	192,000			
Total	77	499,000			
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		4,815,774	138,795	4,954,569							
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	13,309	4,815,774	138,795	4,954,569	4,780,495	68,258	-	92,697	-	4,941,450	190
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	-	479,230	-	479,230	479,230	-	-	-	-	479,230	-
Sewer surcharge on direct water billings	21	-	694,587	-	694,587	694,587	-	-	-	-	694,587	-
Total region or county	22	13,309	5,989,591	138,795	6,128,386	5,954,312	68,258	-	92,697	-	6,115,267	190



## 1994 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, 1994.*

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	491	5,231,834	165,695	-	5,397,529	5,316,821	67,631	12,327	-	5,396,779	- 259
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	978,694	10,680	-	989,374	977,452	9,252	2,670	-	989,374	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	967	4,774,905	150,845	-	4,925,750	4,850,595	62,588	11,247	-	4,924,430	- 353
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	432,403	9,739	-	442,142	432,413	8,562	1,167	-	442,142	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,458	11,417,836	336,959	-	11,754,795	11,577,281	148,033	27,411	-	11,752,725	- 612

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Niagara-on-the-Lake T

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15

		1	\$
Balance at the beginning of the year	1	8,149,555	
Revenues			
Contributions from revenue fund	2	2,045,026	
Contributions from capital fund	3	437,366	
Development Charges Act	67	317,408	
Lot levies and subdivider contributions	60	1,924	
Recreational land (the Planning Act)	61	143,850	
Investment income - from own funds	5	-	
- other	6	133,047	
--	9	123,630	
--	10	47,189	
--	11	-	
--	12	-	
Total revenue	13	3,249,440	
Expenditures			
Transferred to capital fund	14	2,375,672	
Transferred to revenue fund	15	252,400	
Charges for long term liabilities - principal and interest	16	-	
--	63	20,312	
--	20	82,463	
--	21	-	
Total expenditure	22	2,730,847	
Balance at the end of the year for:			
Reserves	23	5,694,965	
Reserve Funds	24	2,973,183	
Total	25	8,668,148	
Analysed as follows:			
Working funds	26	100,000	
Contingencies	27	1,752,535	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	70,291	
- water	29	-	
Replacement of equipment	30	448,734	
Sick leave	31	-	
Insurance	32	50,244	
Workers' compensation	33	-	
Capital expenditure - general administration	34	36,209	
- roads	35	306,335	
- sanitary and storm sewers	36	1,478,327	
- parks and recreation	64	-	
- library	65	40,227	
- other cultural	66	5,150	
- water	38	929,051	
- transit	39	-	
- housing	40	-	
- industrial development	41	32,000	
- other and unspecified	42	683,698	
Development Charges Act	68	267,922	
Lot levies and subdivider contributions	44	1,488,848	
Recreational land (the Planning Act)	46	763,379	
Parking revenues	45	-	
Debenture repayment	47	33,895	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	126,303	
Waste Site	53	55,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	8,668,148	

1994 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, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,583,968	3,433,738
Accounts receivable			
Canada	2	61,234	
Ontario	3	338,291	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	16,561	portion of taxes
Waterworks	7	287,290	receivable for
Other (including unorganized areas)	8	89,101	business taxes
Taxes receivable			
Current year's levies	9	1,192,501	50,192
Previous year's levies	10	584,183	17,835
Prior year's levies	11	278,580	20,698
Penalties and interest	12	224,429	16,463
Less allowance for uncollectables (negative)	13	- 30,000	- 30,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,714,542	
Other current assets	18	364,811	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	4,016,541	
Other long term assets	20	222,814	155,830
	21	12,944,846	
Total			

1994 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, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	1,195		
Ontario	27	1,385		
Region or county	28	156,001		
Other municipalities	29	171,814		
School Boards	30	72,505		
Trade accounts payable	31	710,468		
Other	32	79,524		
Other current liabilities	33	137,045		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	620,892		
- special area rates and special charges	35	1,226,924		
- benefitting landowners	36	582,929		
- user rates (consolidated entities)	37	320,796		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,265,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,668,148		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	269,679		
--	44	49,319		
--	45	- 53,327		
--	46	5,056		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	29,399		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	190		
School boards	57	- 612		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,369,484		
Total	59	12,944,846		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		5
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		-
Planning	12		4
Total	13		58

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	2,233,528		591,427	
Employee benefits	15	502,035		61,065	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			18,918,806	
Previous years' tax	17			1,241,886	
Penalties and interest	18			369,265	
	19			20,529,957	
	20			-	
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22			-	
- amounts written off	23			109	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards					
	24			362,874	
- recoverable from general municipal revenues	25			78,836	
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			20,971,776	
Amounts added to the tax roll for collection purposes only	30			6,409	
Business taxes written off under subsection 441(1) of the Municipal Act	81			47,848	

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19940228
Due date of last installment (YYYYMMDD)	33		19940531
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19940729
Due date of last installment (YYYYMMDD)	36		19940930
			\$
Supplementary taxes levied with 1995 due date	37		-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1995	58	2,467,500	-	-	-
in 1996	59	2,718,000	-	-	-
in 1997	60	1,757,000	-	-	-
in 1998	61	1,446,000	-	-	-
in 1999	62	2,271,000	-	-	-
Total	63	10,659,500	-	-	-

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		4,736	
						2,480	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water				39	4,349	-	1,422,823
In this municipality							
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer				44	2,730	-	979,927
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		101,268	
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, 1993				67	61,200	738,368	-
Approved in 1994				68	1,000,000	-	-
Financed in 1994				69	15,200	98,850	-
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1994				71	1,046,000	639,518	-
Applications submitted but not approved as at Decemeber 31, 1994				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1995	1996	1997	1998
				1	2	3	4
					\$	\$	\$
				73	-	-	-

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



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[illegible]