

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

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	20,015,302	4,918,006	11,356,910	3,740,386					
Direct water billings on ratepayers -- own municipality	2	1,852,943	682,491		1,170,452					
-- other municipalities	3	-	-		-					
Sewer surcharge on direct water billings -- own municipality	4	1,026,692	854,160		172,532					
-- other municipalities	5	-	-		-					
Subtotal	6	22,894,937	6,454,657	11,356,910	5,083,370					
PAYMENTS IN LIEU OF TAXATION										
Canada	7	197,518	45,591	-	151,927					
Canada Enterprises	8	42,356	10,936	-	31,420					
Ontario										
The Municipal Tax Assistance Act						9	26,650	15,593	11,057	
The Municipal Act, section 157						10	3,000	1,690	1,310	
Other						11	82,946	49,046	33,900	
Ontario Enterprises										
Ontario Housing Corporation						12	50,779	11,802	29,739	9,238
Ontario Hydro						13	201,604	48,342	-	153,262
Liquor Control Board of Ontario						14	12,427	6,971	-	5,456
Other	15	25,527	5,619	-	19,908					
Municipal enterprises	16	35,772	8,185	-	27,587					
Other municipalities and enterprises	17	142,828	34,252	-	108,576					
Subtotal	18	821,406	238,027	29,739	553,640					
ONTARIO NON-SPECIFIC GRANTS										
Ontario Municipal Support Grant	60	397,325			397,325					
.....	61	-			-					
Subtotal	69	397,325			397,325					
REVENUES FOR SPECIFIC FUNCTIONS										
Ontario specific grants	29	33,237			33,237					
Canada specific grants	30	2,483			2,483					
Other municipalities - grants and fees	31	-			-					
Fees and service charges	32	1,356,604			1,356,604					
Subtotal	33	1,392,324			1,392,324					
OTHER REVENUES										
Trailer revenue and licences	34	-			-					
Licences and permits	35	457,828	-	-	457,828					
Fines	37	84,133			84,133					
Penalties and interest on taxes	38	308,905			308,905					
Investment income - from own funds	39	-			-					
- other	40	143,833			143,833					
Sales of publications, equipment, etc	42	-			-					
Contributions from capital fund	43	77,370			77,370					
Contributions from reserves and reserve funds	44	96,872			96,872					
Contributions from non-consolidated entities	45	-			-					
--	46	35,376			35,376					
--	47	193,313			193,313					
--	48	-			-					
Subtotal	50	1,397,630	-	-	1,397,630					
TOTAL REVENUE	51	26,903,622	6,692,684	11,386,649	8,824,289					

For the year ended December 31, 1997.

Niagara-on-the-Lake T

[illegible]

For the year ended December 31, 1997.

Niagara-on-the-Lake T

II. Upper tier purposes

For the year ended December 31, 1997.

Niagara-on-the-Lake T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Niagara-on-the-Lake T

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4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	4,973,221	1,207,651	459,795	214.591000	252.459000	1,067,208	304,882	116,079	8,511	505	252	1,497,437
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	35,095	-	-	-	-	35,095
Total Taxation	0	-	-	-	-	-	1,067,208	339,977	116,079	8,511	505	252	1,532,532
Total all school board taxation	0	-	-	-	-	-	7,997,783	2,435,816	806,355	43,294	41,753	31,909	11,356,910

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality
Niagara-on-the-Lake T

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,224
Protection to Persons and Property					
Fire	2	-	-	-	26,479
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,835
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	31,314
Transportation services					
Roadways	8	11,034	-	-	31,793
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	348,821
Street Lighting	12	-	-	-	3,500
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	11,034	-	-	384,114
Environmental services					
Sanitary Sewer System	16	-	-	-	43,575
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	92,737
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	136,312
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	145,963
--	29	-	-	-	-
Subtotal	30	-	-	-	145,963
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	-	-	-	269,806
Libraries	38	22,203	2,483	-	12,246
Other Cultural	39	-	-	-	73,868
Subtotal	40	22,203	2,483	-	355,920
Planning and Development					
Planning and Development	41	-	-	-	96,292
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	64,601
Tile Drainage and Shoreline Assistance	45				123,865
--	46	-	-	-	-
Subtotal	47	-	-	-	284,758
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	33,237	2,483	-	1,356,604

1997 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Niagara-on-the-Lake T						
For the year ended December 31, 1997.								
		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	797,752	68,230	444,978	144,189	-	-	1,455,149
Protection to Persons and Property								
Fire	2	273,942	56,628	186,025	92,000	-	-	608,595
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	261,595	-	45,020	18,364	10,000	-	334,979
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	535,537	56,628	231,045	110,364	10,000	-	943,574
Transportation services								
Roadways	8	556,227	4,725	175,377	627,246	-	-	1,363,575
Winter Control	9	57,486	-	92,795	-	-	-	150,281
Transit	10	-	-	-	-	-	-	-
Parking	11	100,772	-	61,350	266,315	-	-	428,437
Street Lighting	12	6,349	-	105,866	37,497	-	-	149,712
Air Transportation	13	-	-	-	-	11,133	-	11,133
--	14	-	-	-	-	-	-	-
Subtotal	15	720,834	4,725	435,388	931,058	11,133	-	2,103,138
Environmental services								
Sanitary Sewer System	16	76,058	201,881	140,784	319,914	-	-	738,637
Storm Sewer System	17	-	33,195	-	-	-	-	33,195
Waterworks System	18	342,705	134,125	240,596	727,206	-	-	1,444,632
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	20,000	-	-	20,000
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	418,763	369,201	381,380	1,067,120	-	-	2,236,464
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	80,970	-	71,097	15,312	-	-	167,379
--	29	-	-	-	-	-	-	-
Subtotal	30	80,970	-	71,097	15,312	-	-	167,379
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	8,752	-	2,412	-	-	-	11,163
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	8,752	-	2,412	-	-	-	11,163
Recreation and Cultural Services								
Parks and Recreation	37	569,813	-	306,318	23,075	-	-	899,206
Libraries	38	171,550	-	66,398	1,128	-	-	239,076
Other Cultural	39	81,650	-	109,905	8,807	40,600	-	240,962
Subtotal	40	823,013	-	482,621	33,010	40,600	-	1,379,243
Planning and Development								
Planning and Development	41	170,898	-	39,000	9,091	-	-	218,988
Commercial and Industrial	42	-	-	42,803	-	-	-	42,803
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	8,571	52,042	45,231	2,400	-	-	108,244
Tile Drainage and Shoreline Assistance	45	-	132,776	-	-	-	-	132,776
--	46	-	-	-	-	-	-	-
Subtotal	47	179,469	184,818	127,033	11,491	-	-	502,811
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,565,089	683,602	2,175,953	2,312,544	61,733	-	8,798,921

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,665,402	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	204,006	
Reserves and Reserve Funds	3	3,346,154	
Subtotal	4	3,550,160	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	3,000	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	77,745	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	80,745	
Grants and Loan Forgiveness			
Ontario	20	191,173	
Canada	21	555,748	
Other Municipalities	22	-	
Subtotal	23	746,921	
Other Financing			
Prepaid Special Charges	24	136,134	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	304,502	
--	30	110,350	
--	31	-	
Subtotal	32	550,986	
Total Sources of Financing	33	4,928,812	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	4,292,522	
Subtotal	36	4,292,522	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	3,000	
Subtotal	40	3,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	119,675	
Total Applications	42	4,415,197	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,151,787	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	43,315	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	89,753	
- Transfers From Reserves and Reserve Funds	47	826,296	
- -	48	279,053	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,151,787	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	21,761
Protection to Persons and Property					
Fire	2	-	-	-	174,027
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	174,027
Transportation services					
Roadways	8	13,035	-	-	896,578
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	25,291	-	-	142,872
Street Lighting	12	-	-	-	37,497
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	38,326	-	-	1,076,947
Environmental services					
Sanitary Sewer System	16	-	555,748	-	639,331
Storm Sewer System	17	-	-	-	144,119
Waterworks System	18	-	-	-	1,216,956
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	555,748	-	2,000,406
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,269
--	29	-	-	-	-
Subtotal	30	-	-	-	1,269
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	-	-	-	608,365
Libraries	38	33,216	-	-	31,540
Other Cultural	39	103,500	-	-	159,810
Subtotal	40	136,716	-	-	799,715
Planning and Development					
Planning and Development	41	-	-	-	127,718
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	16,131	-	-	90,679
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	16,131	-	-	218,397
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	191,173	555,748	-	4,292,522

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Niagara-on-the-Lake T

7
11

		1	\$
General Government	1	331,000	
Protection to Persons and Property			
Fire	2	53,435	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	53,435
Transportation services			
Roadways	8	7,019	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	7,019
Environmental services			
Sanitary Sewer System	16	882,592	
Storm Sewer System	17	110,057	
Waterworks System	18	308,450	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,301,099
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	87,384	
Tile Drainage and Shoreline Assistance	45	344,283	
--	46	-	
	Subtotal	47	431,667
Electricity	48	826,000	
Gas	49	-	
Telephone	50	-	
	Total	51	2,950,220

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Niagara-on-the-Lake T

8
12

			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	312,537	
Subtotal		4	312,537	
Plus: All debt assumed by the municipality from others		5	2,637,683	
Less: All debt assumed by others				
:Ontario		6	-	
: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	2,950,220	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Installment (serial) debentures		17	2,637,683	
Long term bank loans		18	-	
Lease purchase agreements		19	-	
Mortgages		20	-	
Ontario Clean Water Agency		22	-	
Long term reserve fund loans		23	312,537	
--		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	-	
--		43	-	
--		44	-	
Total		45	-	

1997 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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. 1997 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund			50	78,346	46,512		
- general tax rates							
- special are rates and special charges			51	127,043	112,757		
- benefitting landowners			52	140,204	44,614		
- user rates (consolidated entities)			53	96,632	37,494		
Recovered from reserve funds			54	-	-		
Recovered from unconsolidated entities							
- hydro			55	157,000	100,758		
- gas and telephone			57	-	-		
--			56	-	-		
--			58	-	-		
--			59	-	-		
Total			78	599,225	342,135		
Line 78 includes:							
Financing of one-time real estate purchase			90	-	-		
Other lump sum (balloon) repayments of long term debt			91	-	-		
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
		\$	\$	\$	\$	\$	\$
1998		387,245	199,294	-	-	-	-
1999		287,249	165,905	-	-	177,000	84,665
2000		263,280	138,105	-	-	196,000	66,522
2001		513,078	114,311	-	-	215,000	46,433
2002		155,931	62,699	-	-	238,000	24,395
2003-2007		486,578	111,029	-	-	-	-
2008 onwards		30,859	2,333	-	-	-	-
interest to be earned on sinking funds *		69	-	-	-	-	-
Downtown revitalization program		70	-	-	-	-	-
Total		71	2,124,220	793,676	-	826,000	222,015
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1998						72	34,000
1999						73	129,000
2000						74	298,000
2001						75	345,000
2002						76	401,000
Total						77	1,207,000
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance						92	-
Other long term debt refinanced						93	-

1997 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, 1997.

		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		4,399,934	46,484	4,446,418							
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		238,027	-	238,027							
Telephone and telegraph taxation	10		61,180	-	61,180							
Subtotal levied by mill rate -- general	11	-	4,699,141	46,484	4,745,625	4,446,418	61,180	-	238,027	-	4,745,625	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	399,968	506	400,474	410,408	-	-	-	-	410,408	9,934
Direct water billings	20	-	682,491	-	682,491	682,491	-	-	-	-	682,491	-
Sewer surcharge on direct water billings	21	-	854,160	-	854,160	854,160	-	-	-	-	854,160	-
Total region or county	22	-	6,635,760	46,990	6,682,750	6,393,477	61,180	-	238,027	-	6,692,684	9,934

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Niagara-on-the-Lake T

9LT
13

For the year ended December 31, 1997.

		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	- 245	9,742,392	107,688	-	9,850,080	9,706,064	118,314	25,678	-	9,850,056	- 269
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 1	1,527,324	9,268	-	1,536,592	1,497,437	35,095	4,061	-	1,536,593	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	4,399,934	46,484	4,446,418	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	4,399,934	46,484	4,446,418	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 246	11,269,716	116,956	-	11,386,672	11,203,501	153,409	29,739	-	11,386,649	- 269

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Niagara-on-the-Lake T

10
15

		1	\$
Balance at the beginning of the year	1	9,827,492	
Revenues			
Contributions from revenue fund	2	2,108,538	
Contributions from capital fund	3	42,305	
Development Charges Act	67	360,054	
Lot levies and subdivider contributions	60	138,033	
Recreational land (the Planning Act)	61	114,323	
Investment income - from own funds	5	-	
- other	6	186,923	
--	9	58,788	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	3,008,964	
Expenditures			
Transferred to capital fund	14	3,346,154	
Transferred to revenue fund	15	96,872	
Charges for long term liabilities - principal and interest	16	-	
--	63	47,991	
--	20	38,001	
--	21	-	
Total expenditure	22	3,529,018	
Balance at the end of the year for:			
Reserves	23	5,334,154	
Reserve Funds	24	3,973,284	
Total	25	9,307,438	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	100,000	
Contingencies	27	779,960	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	79,645	
- water	29	-	
Replacement of equipment	30	487,144	
Sick leave	31	-	
Insurance	32	61,557	
Workers' compensation	33	-	
Capital expenditure - general administration	34	96,210	
- roads	35	907,614	
- sanitary and storm sewers	36	1,397,281	
- parks and recreation	64	-	
- library	65	67,349	
- other cultural	66	23,232	
- water	38	997,079	
- transit	39	-	
- housing	40	-	
- industrial development	41	40,191	
- other and unspecified	42	1,415,040	
Development Charges Act	68	534,119	
Lot levies and subdivider contributions	44	1,372,666	
Recreational land (the Planning Act)	46	504,951	
Parking revenues	45	-	
Debenture repayment	47	18,501	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	186,303	
--	53	70,653	
--	54	-	
--	55	167,943	
--	56	-	
--	57	-	
Total	58	9,307,438	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	6,531,915	-
Accounts receivable			
Canada	2	67,314	
Ontario	3	29,160	
Region or county	4	182,408	
Other municipalities	5	-	
School Boards	6	432	portion of taxes
Waterworks	7	293,981	receivable for
Other (including unorganized areas)	8	190,363	business taxes
Taxes receivable			
Current year's levies	9	1,040,826	
Previous year's levies	10	469,674	97,767
Prior year's levies	11	291,124	85,246
Penalties and interest	12	284,639	78,480
Less allowance for uncollectables (negative)	13	- 50,000	- 50,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	111,252	portion of line 20
Capital outlay to be recovered in future years	19	2,950,220	for tax sale / tax
Other long term assets	20	199,347	resistration
	21	12,592,656	19,362
Total			

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1997.

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	1,576		
Ontario	27	29,127		
Region or county	28	215,037		
Other municipalities	29	469		
School Boards	30	12,225		
Trade accounts payable	31	476,872		
Other	32	444,415		
Other current liabilities	33	300,814		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	384,435		
- special area rates and special charges	35	999,668		
- benefitting landowners	36	431,667		
- user rates (consolidated entities)	37	308,450		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	826,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	9,307,438		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	211,128		
--	44	19,579		
--	45	- 289,445		
--	46	63,736		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 8,414		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	9,934		
School boards	57	- 269		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,151,787		
Total	59	12,592,655		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		1
Non-line Department Support Staff	2		5
Fire	3		14
Police	4		1
Transit	5		-
Public Works	6		23
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		9
Libraries	11		2
Planning	12		4
Total	13		59

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	2,499,841		781,081	
Employee benefits	15	587,588		86,413	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		18,667,289
Previous years' tax	17		802,919
Penalties and interest	18		264,096
Subtotal	19		19,734,304
Discounts allowed	20		-
Tax adjustments under section 362 and 263 of the Municipal Act			
- amounts added to the roll (negative)	22		
- amounts written off	23		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
	24		
- recoverable from general municipal revenues	25		
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		
Amounts added to the tax roll for collection purposes only	30		
Business taxes written off under subsection 441(1) of the Municipal Act	81		

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,970,228
Due date of last installment (YYYYMMDD)	33		19,970,530
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,970,731
Due date of last installment (YYYYMMDD)	36		19,970,930
			\$
Supplementary taxes levied with 1998 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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1998	58	3,574,059	-	-	-
in 1999	59	5,561,316	-	-	-
in 2000	60	6,247,106	-	-	-
in 2001	61	3,633,000	-	-	-
in 2002	62	3,370,000	-	-	-
Total	63	22,385,481	-	-	-

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-	-		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	4,498	944,816	908,127	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	2,838	523,510	503,182	
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	
					523,715	
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, 1996		67	814,500	139,965	-	
Approved in 1997		68	-	-	77,745	
Financed in 1997		69	3,000	-	77,745	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1997		71	811,500	139,965	-	
Applications submitted but not approved as at Decemeber 31, 1997		72	11,500	139,665	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		6,700,000	6,700,000	6,700,000	6,700,000	6,700,000
13. Municipal procurement this year						
				1	2	
					\$	
Total construction contracts awarded				85	9	
					2,071,254	
Construction contracts awarded at \$100,000 or greater				86	6	
					1,858,760	