

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26003

MUNICIPALITY OF: Fort Erie T

ANALYSIS OF REVENUE FUND REVENUES

Fort Erie T

13

TAXATION

Subtotal

Subtotal

Subtotal

Subtotal

Subtotal

TOTAL REVENUE

1	2	3	4
\$	\$	\$	\$

1	34,302,440	14,587,651	11,189,283	8,525,506
2	3,377,110	1,239,001		2,138,109
3	-	-		-
4	3,949,877	2,639,183		1,310,694
5	-	-		-
6	41,629,427	18,465,835	11,189,283	11,974,309
7	14,744	5,816	-	8,928
8	53,049	34,500	1,041	17,508
9	38,505	26,721		11,784
10	6,975	4,477		2,498
11	23,437	9,111		14,326
12	101,793	57,188	12,696	31,909
13	-	-	-	-
14	-	-	-	-
15	5,084	-	-	5,084
16	6,933	2,323	-	4,610
17	163,524	54,942	-	108,582
18	414,044	195,078	13,737	205,229
52	481,000			481,000
53	-			-
54	208,924			208,924
55	-			-
56	-			-
59	689,924			689,924
29	115,536			115,536
30	18,371			18,371
31	34,673			34,673
32	681,691			681,691
33	850,271			850,271
34	-			-
35	1,185,329	-	-	1,185,329
36	761,267			761,267
37	7,096			7,096
38	848,185			848,185
39	-			-
40	201,990			201,990
40	361,903			361,903
42	18,006			18,006
43	-			-
44	320,049			320,049
45	-			-
46	136,757			136,757
47	-			-
48	-			-
50	3,840,582			-
51	47,424,248	18,660,913	11,203,020	17,560,315

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Fort Erie T

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	6,060,277	4,496,102	6,113	1,536,958	21,104
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	102,260	87,581	177	14,026	476
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	10,588	9,450	-	1,138	-
Managed Forest	0.115000	132	124	-	8	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	6,173,257	4,593,257	6,290	1,552,130	21,580
Subtotal Commercial		2,775,838	1,816,175	48,605	850,017	61,041
Subtotal Industrial		1,873,471	1,225,774	32,804	573,695	41,198
Pipeline	-	173,594	113,579	3,040	53,157	3,818
Other	-	-	-	-	-	-
Supplementary Taxes		193,123	132,175	1,858	56,728	2,362
Subtotal levied by tax rate		11,189,283	7,880,960	92,597	3,085,727	129,999
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		11,189,283	7,880,960	92,597	3,085,727	129,999

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Fort Erie 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	1,767	1,596	34,170	200,374
Protection to Persons and Property					
Fire	2	-	-	-	11,213
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	2,151	-	37,781
Emergency measures	6	-	-	-	-
Subtotal	7	-	2,151	-	48,994
Transportation services					
Roadways	8	8,220	7,938	503	41,634
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	8,220	7,938	503	41,634
Environmental services					
Sanitary Sewer System	16	-	2,771	-	3,071
Storm Sewer System	17	-	-	-	-
Waterworks System	18	3,800	-	-	102,339
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,800	2,771	-	105,410
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	82,145
--	29	-	-	-	-
Subtotal	30	-	-	-	82,145
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	4,886
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	4,886
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	31,310	1,955	-	71,663
Libraries	38	65,743	-	-	48,249
Other Cultural	39	4,696	1,960	-	3,919
Subtotal	40	101,749	3,915	-	123,831
Planning and Development					
Planning and Development	41	-	-	-	61,697
Commercial and Industrial	42	-	-	-	12,720
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	74,417
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	115,536	18,371	34,673	681,691

		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	1,294,655	-	1,182,965	324,857	-	-	2,802,477
Protection to Persons and Property								
Fire	2	540,883	21,942	291,661	100,000	-	-	954,486
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	345,212	-	115,620	-	-	-	460,832
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	886,095	21,942	407,281	100,000	-	-	1,415,318
Transportation services								
Roadways	8	1,255,704	211,590	1,465,143	561,000	-	-	3,493,437
Winter Control	9	61,229	-	45,873	-	-	-	107,102
Transit	10	-	-	55,620	-	-	-	55,620
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	288,516	-	-	-	288,516
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,316,933	211,590	1,855,152	561,000	-	-	3,944,675
Environmental services								
Sanitary Sewer System	16	272,674	469,531	62,701	927,000	-	-	1,731,906
Storm Sewer System	17	-	-	-	496,000	-	-	496,000
Waterworks System	18	806,858	130,124	323,155	1,708,000	-	-	2,968,137
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,079,532	599,655	385,856	3,131,000	-	-	5,196,043
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	121,568	-	19,300	5,345	-	-	146,213
--	29	-	-	-	-	-	-	-
Subtotal	30	121,568	-	19,300	5,345	-	-	146,213
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	18,875	-	12,870	-	31,745
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	18,875	-	12,870	-	31,745
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	898,090	473,901	648,372	75,000	34,979	-	2,130,342
Libraries	38	475,469	-	290,473	10,244	-	-	776,186
Other Cultural	39	143,824	-	59,958	-	-	-	203,782
Subtotal	40	1,517,383	473,901	998,803	85,244	34,979	-	3,110,310
Planning and Development								
Planning and Development	41	254,814	-	11,988	-	-	-	266,802
Commercial and Industrial	42	26,179	17,666	29,047	7,737	220,000	-	300,629
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,752	-	-	-	-	2,752
--	46	-	-	-	-	-	-	-
Subtotal	47	280,993	20,418	41,035	7,737	220,000	-	570,183
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,497,159	1,327,506	4,909,267	4,215,183	267,849	-	17,216,964

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Fort Erie T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 3,928,087
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	3,901,737
Reserves and Reserve Funds	3	872,784
Subtotal	4	4,774,521
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	-
Serial Debentures	13	2,150,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	2,150,000
Grants and Loan Forgiveness		
Ontario	20	132,563
Canada	21	122,962
Other Municipalities	22	-
Subtotal	23	255,525
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	19,915
Donations	28	591,522
--	30	-
--	31	-
Subtotal	32	611,437
Total Sources of Financing	33	7,791,483
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	6,185,742
Subtotal	36	6,185,742
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	109,967
Total Applications	42	6,295,709
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 5,423,861
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 5,762,887
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	295,547
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	43,479
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 5,423,861
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Fort Erie T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	129,715
Protection to Persons and Property					
Fire	2	-	-	-	62,501
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	62,501
Transportation services					
Roadways	8	-	-	-	532,603
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	532,603
Environmental services					
Sanitary Sewer System	16	-	-	-	545,385
Storm Sewer System	17	-	-	-	516,582
Waterworks System	18	122,963	122,962	-	2,656,665
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	122,963	122,962	-	3,718,632
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	25,313
--	29	-	-	-	-
Subtotal	30	-	-	-	25,313
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	1,569,964
Libraries	38	9,600	-	-	25,331
Other Cultural	39	-	-	-	-
Subtotal	40	9,600	-	-	1,595,295
Planning and Development					
Planning and Development	41	-	-	-	121,683
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	121,683
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	132,563	122,962	-	6,185,742

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Fort Erie T

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	1,433,200	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	1,433,200	
Storm Sewer System	17	3,440,979	
Waterworks System	18	-	
Garbage Collection	19	2,267,510	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	5,708,489	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	874,318	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	874,318	
Commercial and Industrial	42	14,400	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	14,400	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Fort Erie T

		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	874,318	
Subtotal	4	874,318	
Plus: All debt assumed by the municipality from others	5	7,156,089	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	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	8,030,407	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	7,156,089	
Long term bank loans	18	874,318	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Fort Erie T

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																			
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1998 FINANCIAL INFORMATION RETURN

Municipality

Fort Erie T

9LT
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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		13,515,818	128,334	13,644,152	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		918,609	6,873	925,482	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		195,078	-	195,078	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	14,629,505	135,207	14,764,712	14,569,634	-	195,078	-	14,764,712	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	18,017	-	18,017	18,017	-	-	-	18,017	-
Direct water billings	20	-	1,239,001	-	1,239,001	1,239,001	-	-	-	1,239,001	-
Sewer surcharge on direct water billings	21	-	2,639,183	-	2,639,183	2,639,183	-	-	-	2,639,183	-
Total region or county	22	-	18,525,706	135,207	18,660,913	18,465,835	-	195,078	-	18,660,913	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Fort Erie T

9LT
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	7,761,321	132,175	-	7,893,496	7,880,960	12,536	-	7,893,496	-
	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	-	-	-	-	-	-	-	-	-
	65	-	90,743	1,858	-	92,601	92,597	4	-	92,601	-
English Language Catholic DSB (specify)											
	93	-	3,030,190	56,728	-	3,086,918	3,085,727	1,191	-	3,086,918	-
	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	-	-	-	-	-	-	-	-	-
	96	-	127,642	2,363	-	130,005	129,999	6	-	130,005	-
Total school boards	36	-	11,009,896	193,124	-	11,203,020	11,189,283	13,737	-	11,203,020	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Fort Erie T

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		1	\$
Balance at the beginning of the year	1	8,141,910	
Revenues			
Contributions from revenue fund	2	313,446	
Contributions from capital fund	3	109,967	
Development Charges Act	67	189,926	
Lot levies and subdivider contributions	60	82,403	
Recreational land (the Planning Act)	61	55,983	
Investment income - from own funds	5	-	
- other	6	345,815	
--	9	45,291	
--	10	99,710	
--	11	-	
--	12	-	
Total revenue	13	1,242,541	
Expenditures			
Transferred to capital fund	14	872,784	
Transferred to revenue fund	15	320,049	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,192,833	
Balance at the end of the year for:			
Reserves	23	781,930	
Reserve Funds	24	7,409,689	
Total	25	8,191,619	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	776,995	
Contingencies	27	42,979	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,034,567	
Sick leave	31	2,796	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	876,183	
- sanitary and storm sewers	36	776,699	
- parks and recreation	64	54,795	
- library	65	79,968	
- other cultural	66	659,800	
- water	38	283,509	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,457,561	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	4,935	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	725,768	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	415,064	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	8,191,619	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Erie T

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,664,140	-
Accounts receivable			
Canada	2	72,072	
Ontario	3	12,519	
Region or county	4	56,689	
Other municipalities	5	31,170	
School Boards	6	28,082	portion of taxes
Waterworks	7	1,476,266	receivable for
Other (including unorganized areas)	8	165,180	business taxes
Taxes receivable			
Current year's levies	9	3,776,426	
Previous year's levies	10	1,201,054	31,060
Prior year's levies	11	723,637	9,465
Penalties and interest	12	157,468	5,478
Less allowance for uncollectables (negative)	13	- 25,000	- 25,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	25,125	
Other current assets	18	8,208	portion of line 20
Capital outlay to be recovered in future years	19	8,030,407	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	25,403,443	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Fort Erie T

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	6,090		
Region or county	28	335,591		
Other municipalities	29	-		
School Boards	30	37,097		
Trade accounts payable	31	1,728,384		
Other	32	-		
Other current liabilities	33	360,774		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	5,817,340		
- special area rates and special charges	35	-		
- benefitting landowners	36	2,213,067		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,191,619		
Accumulated net revenue (deficit)				
General revenue	42	1,249,128		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	36,611		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	3,881		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	5,423,861		
Total	59	25,403,443		

Municipality

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For the year ended December 31, 1998.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	8		
Non-line Department Support Staff	2	22		
Fire	3	5		
Police	4	-		
Transit	5	-		
Public Works	6	43		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	14		
Libraries	11	8		
Planning	12	5		
Total	13	105		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	3,891,745	-	
Employee benefits	15	895,101	-	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	30,402,710		
Previous years' tax	17	2,671,957		
Penalties and interest	18	863,987		
Subtotal	19	33,938,654		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	218,262		
- recoverable from upper tier	90	228,207		
- recoverable from school boards	91	446,264		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92	-		
- cancellations	93	-		
- other	94	-		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-		
- industrial properties	99	-		
--	80	-		
Total reductions	29	34,831,387		
Amounts added to the tax roll for collection purposes only	30	36,980		
Business taxes written off under subsection 441(1) of the Municipal Act	81	25,322		
		1		
4. Tax due dates for 1998 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19,980,227		
Due date of last installment (YYYYMMDD)	33	19,980,430		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,980,930		
Due date of last installment (YYYYMMDD)	36	19,981,030		
		\$		
Supplementary taxes levied with 1999 due date	37	207,962		
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 1999	58	2,150,000	2,150,000	-
in 2000	59	-	-	-
in 2001	60	-	-	-
in 2002	61	-	-	-
in 2003	62	-	-	-
Total	63	2,150,000	2,150,000	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	26,914		20,000	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	10,902	2,870,544	506,566
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	9,590	3,357,395	592,482
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	-			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	17,000,000	17,000,000	17,000,000	17,000,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater			1	2	
				\$	
	85	11		6,392,371	
	86	10		6,315,387	

ANALYSIS OF USER FEES

Municipality

Fort Erie T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Each	40	110	78,565	Partial pack
	5	Square foot	60	100	36,980	Different ra
	18	Percent	5	5	62,278	0
	28	Each	125	375	42,618	Cremation vs
	41	Each	150	675	60,211	Fee depends
	38	Day	0	0	48,249	Per day per
	1	Each	1,200	1,200	73,196	0
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			402,097	
All other user fees		22			279,594	
	Total	23			681,691	

Municipality

Fort Erie T

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1. Phase-in programs under section 372 of the Municipal Act

		residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
		1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-					
Properties increasing:								
No. of properties affected within class	(#)	3	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	5	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	8	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-

		large industrial	farmland	managed forest	pipeline	new multi-residential
		1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-
Cross class funding (1=Yes; 0=No)		14				
Properties increasing:						
No. of properties affected within class	(#)	15	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-
Minimum threshold amount:						
- dollar value	(\$)	17	-	-	-	-
- per cent value	(%)	18	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-
Properties decreasing:						
No. of properties affected within class	(#)	20	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-
Minimum threshold amount:						
- dollar value	(\$)	22	-	-	-	-
- per cent value	(%)	23	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

		commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-
Total no. of properties in class	(#)	26	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	29	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-
Assessment value to qualify:							
- minimum	(\$)	31	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	34	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	36	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

		multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
		1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-
Properties increasing:								
No. of properties affected within class	(#)	40	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#)	43	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-