

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26047

MUNICIPALITY OF: Niagara-on-the-Lake T

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

Niagara-on-the-Lake T

1
3

		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	22,079,512	10,118,585	8,306,384	3,654,543
Direct water billings on ratepayers -- own municipality	2	2,239,165	913,916		1,325,249
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,365,826	866,005		499,821
-- other municipalities	5	-	-		-
Subtotal	6	25,684,503	11,898,506	8,306,384	5,479,613
PAYMENTS IN LIEU OF TAXATION					
Canada	7	292,292	102,127	-	190,165
Canada Enterprises	8	60,193	20,308	-	39,885
Ontario					
The Municipal Tax Assistance Act	9	48,308	33,133		15,175
The Municipal Act, section 157	10	95,850	75,375		20,475
Other	11	40,000	29,972		10,028
Ontario Enterprises					
Ontario Housing Corporation	12	33,389	20,913	4,753	7,723
Ontario Hydro	13	165,980	55,514	-	110,466
Liquor Control Board of Ontario	14	13,149	9,619	-	3,530
Other	15	32,553	-	-	32,553
Municipal enterprises	16	31,539	9,989	-	21,550
Other municipalities and enterprises	17	103,768	33,161	-	70,607
Subtotal	18	917,021	390,111	4,753	522,157
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	877,001			877,001
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	877,001			877,001
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	42,495			42,495
Canada specific grants	30	7,844			7,844
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,309,817			1,309,817
Subtotal	33	1,360,156			1,360,156
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	479,910	-	-	479,910
Rents, concessions and franchises	36	108,686			108,686
Fines	37	-			-
Penalties and interest on taxes	38	397,669			397,669
Investment income - from own funds	39	240,167			240,167
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	394,660			394,660
Contributions from reserves and reserve funds	44	122,066			122,066
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	161,891	161,891		
--	48	-	-		
Subtotal	50	1,905,049	-	-	1,905,049

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Niagara-on-the-Lake T

2LT - UP

42

For the year ended December 31, 1999.

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ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Niagara-on-the-Lake T

2LT - UP
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					209,616
4000	Subtotal levied by tax rate						9,605,897
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						504,919
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						7,769
3100	Subtotal special charges on tax bill						512,688
3200	Total upper tier purpose taxation						10,118,585

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Niagara-on-the-Lake T

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	3,747,895	3,203,097	14,498	521,737	8,563
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	17,421	17,421	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	101,248	86,691	150	14,332	75
Managed Forest		0.103500	61	34	-	26	1
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	3,866,625	3,307,243	14,648	536,095	8,639
Subtotal Commercial			3,474,029	2,250,753	62,776	1,081,813	78,687
Subtotal Industrial			645,607	418,276	11,666	201,042	14,623
Pipeline		1.752400	180,900	117,202	3,269	56,332	4,097
Other		-	-	-	-	-	-
Supplementary Taxes			139,223	119,808	403	17,893	1,119
Subtotal levied by tax rate			8,306,384	6,213,282	92,762	1,893,175	107,165
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			8,306,384	6,213,282	92,762	1,893,175	107,165

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara-on-the-Lake T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	32,059
Protection to Persons and Property					
Fire	2	-	-	-	50
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,307
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	21,357
Transportation services					
Roadways	8	14,933	-	-	37,834
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	406,918
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	14,933	-	-	444,752
Environmental services					
Sanitary Sewer System	16	-	-	-	27,273
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	85,219
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	112,492
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	177,849
--	29	-	-	-	-
Subtotal	30	-	-	-	177,849
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	299,387
Libraries	38	27,562	7,844	-	7,407
Other Cultural	39	-	-	-	-
Subtotal	40	27,562	7,844	-	306,794
Planning and Development					
Planning and Development	41	-	-	-	107,145
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	34,091
Tile Drainage and Shoreline Assistance	45	-	-	-	73,278
--	46	-	-	-	-
Subtotal	47	-	-	-	214,514
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	42,495	7,844	-	1,309,817

		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	849,536	72,184	499,759	397,595	-	-	1,819,074
Protection to Persons and Property								
Fire	2	314,257	-	189,535	91,892	-	-	595,684
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	302,994	-	46,703	4,351	10,000	-	364,048
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	617,251	-	236,238	96,243	10,000	-	959,732
Transportation services								
Roadways	8	570,496	-	333,498	825,549	-	-	1,729,543
Winter Control	9	66,765	-	70,865	-	-	-	137,630
Transit	10	-	-	-	-	-	-	-
Parking	11	111,353	-	117,412	338,916	-	-	567,681
Street Lighting	12	7,150	-	96,108	12,747	-	-	116,005
Air Transportation	13	-	-	-	-	11,132	-	11,132
--	14	-	-	-	-	-	-	-
Subtotal	15	755,764	-	617,883	1,177,212	11,132	-	2,561,991
Environmental services								
Sanitary Sewer System	16	67,942	204,602	71,331	468,538	-	-	812,413
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	376,500	69,819	191,374	826,005	-	-	1,463,698
Garbage Collection	19	4,394	-	16,389	-	-	-	20,783
Garbage Disposal	20	1,624	-	-	-	-	-	1,624
Pollution Control	21	-	-	-	97,830	-	-	97,830
--	22	-	-	-	-	-	-	-
Subtotal	23	450,460	274,421	279,094	1,392,373	-	-	2,396,348
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	87,401	-	84,821	9,288	-	-	181,510
--	29	-	-	-	-	-	-	-
Subtotal	30	87,401	-	84,821	9,288	-	-	181,510
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	8,366	-	10,749	-	-	-	19,115
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	8,366	-	10,749	-	-	-	19,115
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	558,877	-	316,935	17,839	-	-	893,651
Libraries	38	170,558	-	71,844	5,604	-	-	248,006
Other Cultural	39	69,739	-	87,688	-	70,600	-	228,027
Subtotal	40	799,174	-	476,467	23,443	70,600	-	1,369,684
Planning and Development								
Planning and Development	41	223,931	-	102,369	7,942	-	-	334,242
Commercial and Industrial	42	-	-	2,791	-	-	-	2,791
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	34,091	-	-	-	-	34,091
Tile Drainage and Shoreline Assistance	45	-	73,710	-	-	-	-	73,710
--	46	-	-	-	-	-	-	-
Subtotal	47	223,931	107,801	105,160	7,942	-	-	444,834
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,791,883	454,406	2,310,171	3,104,096	91,732	-	9,752,288

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
Niagara-on-the-Lake T		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,466,248
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	122,940
Reserves and Reserve Funds	3	2,629,786
Subtotal	4	2,752,726
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	55,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	14,457
Subtotal *	18	69,757
Grants and Loan Forgiveness		
Ontario	20	139,149
Canada	21	91,500
Other Municipalities	22	-
Subtotal	23	230,649
Other Financing		
Prepaid Special Charges	24	95,521
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	185,638
--	30	38,070
--	31	-
Subtotal	32	319,229
Total Sources of Financing	33	3,372,361
Applications		
Own Expenditures		
Short Term Interest Costs	34	1,200
Other	35	3,104,309
Subtotal	36	3,105,509
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	55,300
Subtotal	40	55,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	394,660
Total Applications	42	3,555,469
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,649,356
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	407,156
- Proceeds From Long Term Liabilities	46	50,068
- Transfers From Reserves and Reserve Funds	47	1,002,442
- -	48	189,690
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,649,356
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	135,952
Protection to Persons and Property					
Fire	2	-	-	-	61,945
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	61,945
Transportation services					
Roadways	8	129,540	-	-	974,492
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	96,210
Street Lighting	12	-	-	-	12,747
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	129,540	-	-	1,083,449
Environmental services					
Sanitary Sewer System	16	-	-	-	14,088
Storm Sewer System	17	-	-	-	150,251
Waterworks System	18	-	-	-	804,205
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	968,544
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	13,200
--	29	-	-	-	-
Subtotal	30	-	-	-	13,200
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	18,000	-	449,243
Libraries	38	-	-	-	28,726
Other Cultural	39	-	71,500	-	171,489
Subtotal	40	-	89,500	-	649,458
Planning and Development					
Planning and Development	41	-	2,000	-	8,450
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	9,609	-	-	184,511
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	9,609	2,000	-	192,961
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	139,149	91,500	-	3,105,509

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara-on-the-Lake T

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	260,000	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
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	-	
Storm Sewer System	17	702,888	
Waterworks System	18	60,655	
Garbage Collection	19	189,798	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	953,341	
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	-	
Social Housing	90	-	
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	43,912	
--	46	294,599	
	Subtotal 47	-	
Electricity	48	338,511	
Gas	49	453,000	
Telephone	50	-	
	Total 51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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	233,530
Subtotal		4	233,530
Plus: All debt assumed by the municipality from others		5	1,771,322
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	2,004,852
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,771,322
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	233,530
--		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 U.S. dollars		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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Niagara-on-the-Lake T

8
12

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	37,000	31,509		
- special are rates and special charges	51	120,637	86,972		
- benefitting landowners	52	80,247	28,222		
- user rates (consolidated entities)	53	47,452	22,367		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	196,000	66,523		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	481,336	235,593		
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
		1	2	3	4
		\$	\$	\$	\$
2000	61	277,597	146,033	-	-
2001	62	528,459	121,173	-	-
2002	63	172,454	68,420	-	-
2003	64	183,476	52,276	-	-
2004		160,529	35,381	-	-
2005 - 2009	65	229,337	43,443	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,551,852	466,726	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72			67,000	
2001	73			594,000	
2002	74			691,000	
2003	75			771,000	
2004	76			842,000	
Total	77			2,965,000	
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	-	-		

1999 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, 1999.

		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		9,396,281	209,616	9,605,897	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		390,111	-	390,111	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	9,786,392	209,616	9,996,008	9,605,897	-	390,111	-	9,996,008	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	9,934	514,853	7,769	522,622	512,688	-	-	-	512,688	-
Direct water billings	20	-	913,916	-	913,916	913,916	-	-	-	913,916	-
Sewer surcharge on direct water billings	21	-	866,005	-	866,005	866,005	-	-	-	866,005	-
Total region or county	22	9,934	12,081,166	217,385	12,298,551	11,898,506	-	390,111	-	12,288,617	-

1999 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, 1999.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	6,097,633	119,808	-	6,217,441	6,213,282	4,159	-	6,217,441	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	-	-	-	-	-	-	-	-	-
--	65	-	92,359	403	-	92,762	92,762	-	-	92,762	-
English Language Catholic DSB (specify)											
--	93	-	1,875,876	17,893	-	1,893,769	1,893,175	594	-	1,893,769	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	-	-	-	-	-	-	-	-	-
--	96	-	106,046	1,119	-	107,165	107,165	-	-	107,165	-
Total school boards	36	-	8,171,914	139,223	-	8,311,137	8,306,384	4,753	-	8,311,137	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Niagara-on-the-Lake T

10
15

		1	\$
Balance at the beginning of the year	1	10,129,878	
Revenues			
Contributions from revenue fund	2	2,981,156	
Contributions from capital fund	3	-	
Development Charges Act	67	752,746	
Lot levies and subdivider contributions	60	22,157	
Recreational land (the Planning Act)	61	119,133	
Investment income - from own funds	5	-	
- other	6	211,606	
--	9	978,638	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,065,436	
Expenditures			
Transferred to capital fund	14	2,629,786	
Transferred to revenue fund	15	122,066	
Charges for long term liabilities - principal and interest	16	-	
--	63	339,427	
--	20	-	
--	21	-	
Total expenditure	22	3,091,279	
Balance at the end of the year for:			
Reserves	23	6,732,036	
Reserve Funds	24	5,372,001	
Total	25	12,104,037	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	100,000	
Contingencies	27	723,318	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	79,645	
- water	29	-	
Replacement of equipment	30	315,243	
Sick leave	31	-	
Insurance	32	66,748	
Workers' compensation	33	-	
Capital expenditure - general administration	34	19,514	
- roads	35	1,155,673	
- sanitary and storm sewers	36	2,316,099	
- parks and recreation	64	-	
- library	65	74,784	
- other cultural	66	-	
- water	38	1,411,731	
- transit	39	-	
- housing	40	-	
- industrial development	41	40,191	
- other and unspecified	42	1,918,978	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	18,000	
--	53	19,986	
--	54	20,000	
Obligatory reserve funds:			
Development Charges Act	68	1,770,633	
Lot levies and subdivider contributions	44	1,295,875	
Recreational land (the Planning Act)	46	746,976	
Parking revenues	45	-	
Debenture repayment	47	10,643	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	12,104,037	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,418,083	1,210
Accounts receivable			
Canada	2	109,872	
Ontario	3	-	
Region or county	4	55,123	
Other municipalities	5	-	
School Boards	6	132,532	portion of taxes
Waterworks	7	359,101	receivable for
Other (including unorganized areas)	8	286,957	business taxes
Taxes receivable			
Current year's levies	9	950,090	
Previous year's levies	10	473,136	-
Prior year's levies	11	427,584	59,246
Penalties and interest	12	323,970	-
Less allowance for uncollectables (negative)	13	- 70,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	100,000	
Other current assets	18	139,559	portion of line 20
Capital outlay to be recovered in future years	19	2,004,852	for tax sale / tax
Deferred taxes receivable	60	657	registration
Other long term assets	20	141,798	24,126
	Total 21	14,853,314	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara-on-the-Lake T

11
16

For the year ended December 31, 1999.

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	5,949		
Ontario	27	6,170		
Region or county	28	570,203		
Other municipalities	29	2,464		
School Boards	30	22,304		
Trade accounts payable	31	663,039		
Other	32	244,940		
Other current liabilities	33	663,508		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	260,000		
- special area rates and special charges	35	763,543		
- benefitting landowners	36	189,798		
- user rates (consolidated entities)	37	338,511		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	453,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	12,104,037		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	163,707		
--	44	18,252		
--	45	29,045		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,200		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,649,356		
Total	59	14,853,314		

Municipality

Niagara-on-the-Lake T

For the year ended December 31, 1999.

12
17

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	5		
Non-line Department Support Staff	2	15		
Fire	3	2		
Police	4	-		
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	5		
Total	13	61		
		continuous full time employees December 31		
		other		
		1 \$	2 \$	
2. Total expenditures during the year on:		14	2,752,317	827,334
Wages and salaries				
Employee benefits		15	446,945	70,845
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	21,204,809		
Previous years' tax	17	675,439		
Penalties and interest	18	227,386		
Subtotal	19	22,107,634		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	101,125		
- recoverable from upper tier	90	152,570		
- recoverable from school boards	91	271,141		
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	-		
		2 %		
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	22,632,470		
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 1999 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19,990,331		
Due date of last installment (YYYYMMDD)	33	19,990,531		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,990,730		
Due date of last installment (YYYYMMDD)	36	19,990,930		
		\$		
Supplementary taxes levied with 2000 due date	37	-		
5. Projected capital expenditures and long term financing requirements as at December 31				
		long term financing requirements		
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place	1 \$	2 \$	3 \$	4 \$
in 2000	58	10,329,500	-	-
in 2001	59	11,570,816	-	-
in 2002	60	4,582,606	-	-
in 2003	61	7,003,000	-	-
in 2004	62	2,810,000	-	-
Total	63	36,295,922	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		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					
Water		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	4,810	1,141,974	1,097,191
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	3,113	603,427	762,399
	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	850,434		
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, 1998		67	800,000	139,965	-
Approved in 1999		68	11,500	-	58,257
Financed in 1999		69	11,500	-	58,257
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	800,000	139,965	-
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
		73	6,341,196	6,400,000	6,400,000
13. Municipal procurement this year					
		1	2		
		\$	\$		
Total construction contracts awarded		85	7	1,108,960	
Construction contracts awarded at \$100,000 or greater		86	5	967,903	

ANALYSIS OF USER FEES

Municipality

Niagara-on-the-Lake T

For the year ended December 31, 1999.

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
	11	1 Hour	1	1	406,618	0
	18	2			85,219	- not tied
	28	3 Lot	250	1,000	177,849	0
	37	4 Hour	1	102	299,387	0
	41	5			107,145	- not tied i
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			1,076,218	
All other user fees		22			233,599	
	Total	23			1,309,817	