

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26043

MUNICIPALITY OF: Niagara Falls C

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Niagara Falls C

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		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	67,358,803	17,866,388	28,851,060	20,641,355
Direct water billings on ratepayers -- own municipality	2	4,888,544	3,451,534		1,437,010
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,645,531	-		1,645,531
-- other municipalities	5	-	-		-
Subtotal	6	73,892,878	21,317,922	28,851,060	23,723,896
PAYMENTS IN LIEU OF TAXATION					
Canada	7	119,603	-	-	119,603
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	26,012	-		26,012
The Municipal Act, section 157	10	39,675	13,077		26,598
Other	11	168,440	55,518		112,922
Ontario Enterprises					
Ontario Housing Corporation	12	736,785	138,584	316,281	281,920
Ontario Hydro	13	2,847,931	-	5,190	2,842,741
Liquor Control Board of Ontario	14	7,857	-	-	7,857
Other	15	563,253	-	-	563,253
Municipal enterprises	16	122,159	-	-	122,159
Other municipalities and enterprises	17	275,838	-	-	275,838
Subtotal	18	4,907,553	207,179	321,471	4,378,903
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	1,691,759	-	-	1,691,759
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,846,381	-	-	1,846,381
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,986,195			3,986,195
Canada specific grants	30	8,198			8,198
Other municipalities - grants and fees	31	110,029			110,029
Fees and service charges	32	4,012,120			4,012,120
Subtotal	33	8,116,542	8,116,542		
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	760,197	-	-	760,197
Fines	37	-			-
Penalties and interest on taxes	38	1,272,711			1,272,711
Investment income - from own funds	39	548,647			548,647
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	100,000			100,000
Contributions from reserves and reserve funds	44	1,131,120			1,131,120
Contributions from non-consolidated entities	45	-			-
--	46	210,326			210,326
--	47	99,741			99,741
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	4,122,742	-	-	4,122,742
TOTAL REVENUE	51	92,886,096	21,525,101	29,172,531	42,188,464

For the year ended December 31, 1988.

Niagara Falls C

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[illegible]

For the year ended December 31, 1988.

Niagara Falls C

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Municipality

Niagara Falls C

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	37,459,735	15,245,527	5,183,855	58.210000	68.480000	2,180,531	1,044,014	354,990	18,338	10,248	15,692	3,623,813
Separate consolidated													
Total all school board taxation	0						14,972,805	9,649,254	3,491,134	164,699	237,128	336,040	28,851,060

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Niagara Falls C

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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	-	-	-	156,273
Protection to Persons and Property					
Fire	2	-	-	-	3,850
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	86,548
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	90,398
Transportation services					
Roadways	8	1,690,280	-	110,029	-
Winter Control	9	422,620	-	-	-
Transit	10	1,530,150	-	-	2,045,728
Parking	11	-	-	-	370,010
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,643,050	-	110,029	2,415,738
Environmental services					
Sanitary Sewer System	16	26,900	-	-	25,295
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	72,072
Garbage Collection	19	-	-	-	21,405
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	26,900	-	-	118,772
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	273,370
--	29	-	-	-	-
Subtotal	30	-	-	-	273,370
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	37,814	-	-	809,620
Libraries	38	194,088	6,198	-	76,510
Other Cultural	39	-	2,000	-	-
Subtotal	40	231,902	8,198	-	886,130
Planning and Development					
Planning and Development	41	17,439	-	-	20,702
Commercial and Industrial	42	-	-	-	-
Residential Development	43	63,604	-	-	50,737
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	3,300	-	-	-
Subtotal	47	84,343	-	-	71,439
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,986,195	8,198	110,029	4,012,120

1988 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Niagara Falls C						
For the year ended December 31, 1988.								
		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	2,349,748	151,595	1,782,770	121,000	-	-	4,405,113
Protection to Persons and Property								
Fire	2	5,577,058	32,090	508,777	212,100	-	-	6,330,025
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	783,628	-	73,533	-	259,000	-	1,116,161
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,360,686	32,090	582,310	212,100	259,000	-	7,446,186
Transportation services								
Roadways	8	4,025,446	242,849	2,096,456	1,369,453	-	-	7,734,204
Winter Control	9	395,523	-	409,642	-	-	-	805,165
Transit	10	1,519,852	28,535	1,279,616	944,000	78,271	-	3,850,274
Parking	11	33,486	23,339	232,046	186,678	-	-	475,549
Street Lighting	12	585	-	900,324	-	-	-	900,909
Air Transportation	13	-	-	-	-	46,100	-	46,100
--	14	-	-	-	-	-	-	-
Subtotal	15	5,974,892	294,723	4,918,084	2,500,131	124,371	-	13,812,201
Environmental services								
Sanitary Sewer System	16	476,266	184,535	258,611	204,880	-	-	1,124,292
Storm Sewer System	17	-	811,175	29,110	591,887	-	-	1,432,172
Waterworks System	18	836,225	168,447	678,147	502,492	-	-	2,185,311
Garbage Collection	19	1,192,269	-	839,691	-	-	-	2,031,960
Garbage Disposal	20	147,993	-	502,547	230,000	-	-	880,540
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,652,753	1,164,157	2,308,106	1,529,259	-	-	7,654,275
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	39,574	-	-	-	-	39,574
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	837,620	-	255,318	-	-	-	1,092,938
--	29	-	-	-	-	-	-	-
Subtotal	30	837,620	39,574	255,318	-	-	-	1,132,512
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	200,000	84,240	-	284,240
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	200,000	84,240	-	284,240
Recreation and Cultural Services								
Parks and Recreation	37	1,958,662	92,119	1,540,478	80,500	365,629	-	4,037,388
Libraries	38	1,179,280	166,951	535,478	22,600	-	-	1,904,309
Other Cultural	39	-	-	-	50,000	480,088	-	530,088
Subtotal	40	3,137,942	259,070	2,075,956	153,100	845,717	-	6,471,785
Planning and Development								
Planning and Development	41	445,459	-	101,226	-	-	-	546,685
Commercial and Industrial	42	2,886	10,150	35,951	67,779	860,539	-	977,305
Residential Development	43	189,119	-	9,043	-	-	-	198,162
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	637,464	10,150	146,220	67,779	860,539	-	1,722,152
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	21,951,105	1,951,359	12,068,764	4,783,369	2,173,867	-	42,928,464

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	664,846	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,377,240	
Reserves and Reserve Funds	3	7,831,305	
Subtotal	4	10,208,545	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	700,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	700,000	
Grants and Loan Forgiveness			
Ontario	20	669,668	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	669,668	
Other Financing			
Prepaid Special Charges	24	56,790	
Proceeds From Sale of Land and Other Capital Assets	25	327,362	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	20,209	
--	31	-	
Subtotal	32	404,361	
Total Sources of Financing	33	11,982,574	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	12,454,136	
Subtotal	36	12,454,136	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	700,000	
Individuals	39	-	
Subtotal	40	700,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	100,000	
Total Applications	42	13,254,136	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,936,408	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	730,012	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	2,666,420	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,936,408	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Niagara Falls C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
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	593,100	-	-	3,318,966
Winter Control	9	-	-	-	-
Transit	10	-	-	-	1,135,547
Parking	11	-	-	-	16,144
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	3,067
Subtotal	15	593,100	-	-	4,473,724
Environmental services					
Sanitary Sewer System	16	-	-	-	2,292,230
Storm Sewer System	17	-	-	-	4,322,960
Waterworks System	18	-	-	-	1,236,871
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	7,852,061
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	-	-	-	24,000
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	24,000
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	76,568	-	-	104,351
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	76,568	-	-	104,351
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	669,668	-	-	12,454,136

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Niagara Falls C

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		1	\$
General Government	1	138,678	
Protection to Persons and Property			
Fire	2	62,600	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	62,600
Transportation services			
Roadways	8	1,327,705	
Winter Control	9	-	
Transit	10	63,000	
Parking	11	54,300	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	65,739	
	Subtotal	15	1,510,744
Environmental services			
Sanitary Sewer System	16	583,793	
Storm Sewer System	17	2,391,179	
Waterworks System	18	346,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,320,972
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	36,474	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	36,474
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	210,120	
Libraries	38	628,683	
Other Cultural	39	-	
	Subtotal	40	838,803
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	17,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	17,500
Electricity	48	717,000	
Gas	49	-	
Telephone	50	-	
	Total	51	6,642,771

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1988.

			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	1,442,408
: To Canada and agencies			2	264,239
: To other			3	4,950,199
	Subtotal		4	6,656,846
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	6,965
:Other municipalities			8	7,110
	Subtotal		9	14,075
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	6,642,771
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	6,642,771
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			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	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	4,040,508
Total liability under OMERS plans				
- initial unfunded			34	1,311,397
- 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	5,351,905

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only			46	-	-
- share of integrated projects			47	-	-
Sewer projects - for this municipality only			48	-	-
- share of integrated projects			49	-	-
7. 1988 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	498,633	222,426
- general tax rates *			51	606,051	451,433
- special are rates and special charges			52	2,821	1,548
- benefitting landowners			53	98,000	70,447
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	41,499	41,081
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			59	-	-
--			59	-	-
Total			78	1,247,004	786,935
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
		\$	\$	\$	\$
1989	60	1,147,110	611,543	-	-
1990	61	1,125,735	510,917	-	-
1991	62	1,179,007	376,315	-	-
1992	63	809,744	233,942	-	-
1993	64	685,195	153,858	-	-
1994-1998	65	918,980	165,934	-	-
1999 onwards	79	60,000	3,240	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	5,925,771	2,055,749	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	26,666			
1990	73	319,851			
1991	74	1,014,633			
1992	75	1,526,986			
1993	76	2,146,166			
Total	77	5,034,302			
10. Other notes (attach supporting schedules as required)					

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Niagara Falls C

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For the year ended December 31, 1988.

		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		17,745,930	323,437	18,069,367							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	294	17,745,930	323,437	18,069,367	17,582,186	284,202	-	207,179	-	18,073,567	4,494
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	3,451,534	-	3,451,534	3,451,534	-	-	-	-	3,451,534	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	294	21,197,464	323,437	21,520,901	21,033,720	284,202	-	207,179	-	21,525,101	4,494

1988 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	7	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS													
Elementary Public (specify)													
--	30	-	1,011	11,165,593	349,799	-	11,515,392	11,140,993	254,201	129,466	-	11,524,660	8,257
--	31	-	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)													
--	40	76,561	4,395,260	53,383	-	4,448,643	4,375,155	-	46,369	-	4,421,524	49,442	
--	41	-	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)													
--	50	4,465	9,279,727	290,407	-	9,570,134	9,228,278	228,620	107,231	-	9,564,129	-	1,540
--	51	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	34,104	3,612,249	44,278	-	3,656,527	3,623,813	-	38,405	-	3,662,218	39,795	
--	71	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	114,119	28,452,829	737,867	-	29,190,696	28,368,239	482,821	321,471	-	29,172,531	95,954	

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Niagara Falls C

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		1	\$
Balance at the beginning of the year	1	9,322,701	
Revenues			
Contributions from revenue fund	2	2,406,129	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	6,106,799	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	397,346	
- other	6	-	
--	9	14,181	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	8,924,455	
Expenditures			
Transferred to capital fund	14	7,831,305	
Transferred to revenue fund	15	1,131,120	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	8,962,425	
Balance at end of year for:			
Reserves	23	3,509,615	
Reserve Funds	24	5,775,116	
Total	25	9,284,731	
Analysed as follows:			
Working funds	26	265,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	221,042	
- parks and recreation	64	473,264	
- library	65	-	
- other cultural	66	-	
- water	38	406,654	
- transit	39	220,176	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	63,790	
Lot levies and subdivider contributions	44	4,138,052	
Recreational land (the Planning Act)	46	409,135	
Parking revenues	45	430,567	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	45,485	
--	52	2,611,566	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	9,284,731	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,832,982	-
Accounts receivable			
Canada	2	-	
Ontario	3	2,002,460	
Region or county	4	93,896	
Other municipalities	5	-	
School Boards	6	3,395	portion of taxes
Waterworks	7	1,000,121	receivable for
Other (including unorganized areas)	8	562,382	business taxes
Taxes receivable			
Current year's levies	9	4,594,925	438,530
Previous year's levies	10	1,493,015	97,395
Prior year's levies	11	1,905,922	178,631
Penalties and interest	12	1,148,575	93,584
Less allowance for uncollectables (negative)	13	- 360,000	- 360,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	13,000	
Other	17	201,831	
Other current assets	18	780,706	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	6,642,771	
Other long term assets	20	96,732	20,722
	21	23,012,713	
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	752,140		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	262,012		
Ontario	27	92,467		
Region or county	28	1,473,254		
Other municipalities	29	-		
School Boards	30	403,186		
Trade accounts payable	31	3,382,498		
Other	32	-		
Other current liabilities	33	1,290,120		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,355,160		
- special area rates and special charges	35	3,211,357		
- benefitting landowners	36	13,254		
- user rates (consolidated entities)	37	346,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	717,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	9,284,731		
Accumulated net revenue (deficit)				
General revenue	42	812,193		
Special charges and special areas (specify)				
--	43	267,468		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	149,454		
Libraries	49	36,379		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	4,494		
School boards	57	95,954		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,936,408		
Total	59	23,012,713		

			1	
1. Number of continuous full time employees as at December 31				
Administration		1	24	
Non-line Department Support Staff		2	66	
Fire		3	103	
Police		4	-	
Transit		5	36	
Public Works		6	167	
Health Services		7	-	
Homes for the Aged		8	-	
Other Social Services		9	-	
Parks and Recreation		10	55	
Libraries		11	36	
Planning		12	9	
	Total	13	496	
			continuous full time employees December 31	
			1	2
			\$	\$
2. Total expenditures during the year on:			14	16,826,144
Wages and salaries			15	3,704,205
Employee benefits				64,362
			1	
			\$	
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections:	Current year's tax	16	61,405,631	
	Previous years' tax	17	2,864,287	
	Penalties and interest	18	241,200	
		19	64,511,118	
		20	-	
Discounts allowed		22	-	
Tax adjustments under section 362 and 363 of the Municipal Act		23	-	
- amounts added to the roll (negative)				
- amounts written off		24	501,525	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25	282,313	
- recoverable from upper tier and school boards		26	-	
- recoverable from general municipal revenues		27	84,240	
Transfers to tax sale and tax registration accounts		28	-	
The Municipal Elderly Residents' Assistance Act - reductions		80	-	
- refunds		29	65,379,196	
Other (specify)		30	114,400	
		81	-	
	Total reductions			
Amounts added to the tax roll for collection purposes only				
Business taxes written off under subsection 495(1) of the Municipal Act				
			1	
4. Tax due dates for 1988 (lower tier municipalities only)				
Interim billings:	Number of installments	31	2	
	Due date of first installment (YYYYMMDD)	32	19880325	
	Due date of last installment (YYYYMMDD)	33	19880429	
Final billings:	Number of installments	34	2	
	Due date of first installment (YYYYMMDD)	35	19880624	
	Due date of last installment (YYYYMMDD)	36	19880916	
			\$	
Supplementary taxes levied with1990 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
			\$	\$
Estimated to take place			3	4
in 1989		58	4,977,000	11,710,000
in 1990		59	14,374,000	12,708,000
in 1991		60	9,846,000	8,040,000
in 1992		61	13,015,000	10,290,000
in 1993		62	12,850,000	10,280,000
	Total	63	55,062,000	53,028,000

STATISTICAL DATA

For the year ended December 31, 1988.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	460,580		187,009	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	19,303	2,451,053	2,437,491
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	19,105	857,869	787,662
	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				4,000,000
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, 1987 Approved in 1988 Financed in 1988 No long term financing necessary Approved but not financed as at December 31, 1988 Applications submitted but not approved as at Decemeber 31, 1988		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					
		1989	1990	1991	1992
		1	2	3	4
		\$	\$	\$	\$
	73	45,932,000	49,147,000	52,341,000	55,743,000
					59,366,000