

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26043

MUNICIPALITY OF: Niagara Falls C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	84,602,655	22,429,194	38,705,808	23,467,653
Direct water billings on ratepayers -- own municipality	2	5,925,986	3,530,010		2,395,976
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,684,533	-		3,684,533
-- other municipalities	5	-	-		-
Subtotal	6	94,213,174	25,959,204	38,705,808	29,548,162
PAYMENTS IN LIEU OF TAXATION					
Canada	7	143,787	-	-	143,787
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	44,394	-		44,394
The Municipal Act, section 157	10	44,775	15,100		29,675
Other	11	193,631	65,227		128,404
Ontario Enterprises					
Ontario Housing Corporation	12	885,635	161,747	405,489	318,399
Ontario Hydro	13	3,416,871	-	4,951	3,411,920
Liquor Control Board of Ontario	14	8,972	-	-	8,972
Other	15	804,357	-	-	804,357
Municipal enterprises	16	147,040	-	-	147,040
Other municipalities and enterprises	17	345,589	-	-	345,589
Subtotal	18	6,035,051	242,074	410,440	5,382,537
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	1,924,921	-	-	1,924,921
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,924,921	-	-	1,924,921
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,382,288			4,382,288
Canada specific grants	30	5,520			5,520
Other municipalities - grants and fees	31	105,976			105,976
Fees and service charges	32	4,869,454			4,869,454
Subtotal	33	9,363,238			9,363,238
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,124,579	-	-	1,124,579
Fines	37	-			-
Penalties and interest on taxes	38	1,405,306			1,405,306
Investment income - from own funds	39	763,740			763,740
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,059,166			2,059,166
Contributions from non-consolidated entities	45	-			-
--	46	564,701			564,701
--	47	302,524			302,524
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	6,220,016	-	-	6,220,016
TOTAL REVENUE	51	117,756,400	26,201,278	39,116,248	52,438,874

For the year ended December 31, 1990.

Niagara Falls C

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For the year ended December 31, 1990.

Niagara Falls C

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ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	40,109,032	17,139,276	5,818,220	72.840000	85.690000	2,921,540	1,468,665	498,563	41,785	43,212	18,502	4,992,267
Separate consolidated													
Total all school board taxation	0						20,307,610	13,005,123	4,760,863	169,187	264,510	198,515	38,705,808

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1990.

Municipality

This Schedule Not Required For This Municipality

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For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

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1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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	4,700	-	-	151,551
Protection to Persons and Property					
Fire	2	-	-	-	28,112
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	82,875
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	110,987
Transportation services					
Roadways	8	1,844,888	-	105,976	-
Winter Control	9	191,412	-	-	-
Transit	10	1,743,431	-	-	2,445,750
Parking	11	-	-	-	522,932
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,779,731	-	105,976	2,968,682
Environmental services					
Sanitary Sewer System	16	-	-	-	26,960
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	80,393
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	270,961	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	270,961	-	-	107,353
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	332,746
--	29	-	-	-	-
Subtotal	30	-	-	-	332,746
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	32,130	-	-	1,001,145
Libraries	38	203,353	5,520	-	75,248
Other Cultural	39	-	-	-	-
Subtotal	40	235,483	5,520	-	1,076,393
Planning and Development					
Planning and Development	41	33,216	-	-	75,439
Commercial and Industrial	42	58,197	-	-	46,303
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	91,413	-	-	121,742
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,382,288	5,520	105,976	4,869,454

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality
Niagara Falls C

		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	2,892,319	-	2,079,909	159,400	-	-	5,131,628
Protection to Persons and Property								
Fire	2	6,145,454	36,015	500,064	354,000	-	-	7,035,533
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,025,019	-	68,452	4,600	294,000	-	1,392,071
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,170,473	36,015	568,516	358,600	294,000	-	8,427,604
Transportation services								
Roadways	8	4,890,308	292,142	2,067,466	1,905,322	-	-	9,155,238
Winter Control	9	487,628	-	467,787	-	-	-	955,415
Transit	10	1,992,057	27,887	2,843,339	-	111,021	-	4,974,304
Parking	11	100,023	24,313	587,469	522,932	-	-	1,234,737
Street Lighting	12	1,517	-	1,143,911	-	-	-	1,145,428
Air Transportation	13	-	-	-	-	49,378	-	49,378
--	14	-	-	-	-	-	-	-
Subtotal	15	7,471,533	344,342	7,109,972	2,428,254	160,399	-	17,514,500
Environmental services								
Sanitary Sewer System	16	515,331	191,217	366,139	242,717	-	-	1,315,404
Storm Sewer System	17	-	755,683	-	2,298,249	-	-	3,053,932
Waterworks System	18	976,745	137,318	607,087	655,100	-	-	2,376,250
Garbage Collection	19	1,246,186	-	1,074,061	-	-	-	2,320,247
Garbage Disposal	20	241,306	-	1,264,737	3,700	-	-	1,509,743
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,979,568	1,084,218	3,312,024	3,199,766	-	-	10,575,576
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	794,179	-	452,321	-	-	-	1,246,500
--	29	-	-	-	-	-	-	-
Subtotal	30	794,179	-	452,321	-	-	-	1,246,500
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	89,350	-	89,350
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	89,350	-	89,350
Recreation and Cultural Services								
Parks and Recreation	37	2,428,807	57,179	1,887,466	147,426	-	-	4,520,878
Libraries	38	1,406,955	164,609	568,608	14,165	-	-	2,154,337
Other Cultural	39	-	-	125,700	-	466,900	-	592,600
Subtotal	40	3,835,762	221,788	2,581,774	161,591	466,900	-	7,267,815
Planning and Development								
Planning and Development	41	663,764	-	50,495	-	-	-	714,259
Commercial and Industrial	42	3,629	9,135	9,668	-	965,101	-	987,533
Residential Development	43	208,470	-	13,648	-	-	-	222,118
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	875,863	9,135	73,811	-	965,101	-	1,923,910
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	26,019,697	1,695,498	16,178,327	6,307,611	1,975,750	-	52,176,883

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,444,195	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,691,822	
Reserves and Reserve Funds	3	3,054,619	
Subtotal	4	5,746,441	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	1,530,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	1,530,000	
Grants and Loan Forgiveness			
Ontario	20	832,720	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	832,720	
Other Financing			
Prepaid Special Charges	24	125,288	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	70,967	
--	31	326,399	
Subtotal	32	522,654	
Total Sources of Financing	33	8,631,815	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	11,014,040	
Subtotal	36	11,014,040	
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	-	
Total Applications	42	11,014,040	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	6,826,420	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	790,047	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	892,965	
- Proceeds From Long Term Liabilities	46	4,523,719	
- Transfers From Reserves and Reserve Funds	47	449,950	
- -	48	1,749,833	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	6,826,420	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	-	-	-	38,406
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	38,406
Transportation services					
Roadways	8	562,400	-	-	5,007,731
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	562,400	-	-	5,007,731
Environmental services					
Sanitary Sewer System	16	-	-	-	1,457,341
Storm Sewer System	17	74,320	-	-	2,458,860
Waterworks System	18	196,000	-	-	1,608,367
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	270,320	-	-	5,524,568
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	-	-	-	243,854
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	243,854
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	199,481
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	199,481
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	832,720	-	-	11,014,040

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Niagara Falls C

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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	1,370,510	
Winter Control	9	-	
Transit	10	15,000	
Parking	11	14,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	19,000	
	Subtotal	15	1,418,510
Environmental services			
Sanitary Sewer System	16	822,167	
Storm Sewer System	17	2,212,986	
Waterworks System	18	168,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,203,153
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	136,156	
Libraries	38	391,774	
Other Cultural	39	-	
	Subtotal	40	527,930
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	617,000	
Gas	49	-	
Telephone	50	-	
	Total	51	5,766,593

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1990.

		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	1,046,576	
: To Canada and agencies	2	132,127	
: To other	3	4,587,890	
	4	5,766,593	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	5,766,593	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	5,766,593	
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	4,066,319
Total liability under OMERS plans		
- initial unfunded	34	1,162,116
- 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	-
	45	5,228,435
Total		

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1990.

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	404,246	179,148		
- general tax rates *	51	602,389	368,307		
- special are rates and special charges	52	3,103	988		
- benefitting landowners	53	96,000	41,317		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	53,000	67,159		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	1,158,738	656,919		
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
		\$	\$	\$	\$
1991	60	1,267,006	556,347	-	-
1992	61	908,044	402,058	-	-
1993	62	794,896	308,799	-	-
1994	63	519,820	223,271	-	-
1995	64	365,030	167,453	-	-
1996-2000	65	1,294,797	352,922	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	5,149,593	2,010,850	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	298,200			
1993	74	1,039,600			
1994	75	2,069,200			
1995	76	3,426,000			
Total	77	6,833,000			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Niagara Falls C

For the year ended December 31, 1990.

		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		22,413,269	253,807	22,667,076							
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	3,549	22,413,269	253,807	22,667,076	22,140,058	289,136	-	242,074	-	22,671,268	7,741
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	20	-	3,530,010	-	3,530,010	3,530,010	-	-	-	-	3,530,010	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	3,549	25,943,279	253,807	26,197,086	25,670,068	289,136	-	242,074	-	26,201,278	7,741

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	3,839	15,215,134	227,772	-	15,442,906	15,004,383	270,376	169,277	-	15,444,036	4,969
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	50,390	6,220,600	118,141	-	6,338,741	6,285,695	15,005	59,675	-	6,360,375	72,024
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7,671	12,090,605	182,800	-	12,273,405	11,895,536	229,793	134,184	-	12,259,513	- 6,221
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	41,603	4,933,800	103,499	-	5,037,299	4,992,267	12,753	47,304	-	5,052,324	56,628
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	103,503	38,460,139	632,212	-	39,092,351	38,177,881	527,927	410,440	-	39,116,248	127,400

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Niagara Falls C

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		1	
		\$	
Balance at the beginning of the year	1	9,720,255	
Revenues			
Contributions from revenue fund	2	3,615,789	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	3,104,169	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	385,952	
- other	6	-	
--	9	5,100	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	7,111,010
Expenditures			
Transferred to capital fund	14	3,054,619	
Transferred to revenue fund	15	2,059,166	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	5,113,785
Balance at the end of the year for:			
Reserves	23	5,059,563	
Reserve Funds	24	6,657,917	
	Total	25	11,717,480
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	2,099,336	
- parks and recreation	64	619,438	
- library	65	43,446	
- other cultural	66	-	
- water	38	419,280	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	128,423	
Lot levies and subdivider contributions	44	4,923,893	
Recreational land (the Planning Act)	46	414,817	
Parking revenues	45	347,241	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	2,456,606	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	11,717,480

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,842,099	-
Accounts receivable			
Canada	2	49,300	
Ontario	3	2,241,973	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	1,620,810	receivable for
Other (including unorganized areas)	8	-	business taxes
Taxes receivable			
Current year's levies	9	7,164,295	170,799
Previous year's levies	10	2,105,494	44,591
Prior year's levies	11	327,464	36,196
Penalties and interest	12	887,725	34,598
Less allowance for uncollectables (negative)	13	- 500,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	3,000	
Other	17	472,211	
Other current assets	18	1,156,532	portion of line 20
Capital outlay to be recovered in future years	19	5,766,593	for tax sale / tax
Other long term assets	20	881,609	registration
	21	24,019,105	20,772
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	3,073,875		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	152,803		
Ontario	27	158,894		
Region or county	28	1,746,843		
Other municipalities	29	-		
School Boards	30	263,985		
Trade accounts payable	31	3,618,919		
Other	32	-		
Other current liabilities	33	1,894,482		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,604,793		
- special area rates and special charges	35	3,369,607		
- benefitting landowners	36	7,193		
- user rates (consolidated entities)	37	168,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	617,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	11,717,480		
Accumulated net revenue (deficit)				
General revenue	42	2,269,267		
Special charges and special areas (specify)				
--	43	- 879,523		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	909,739		
Libraries	49	17,027		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	7,741		
School boards	57	127,400		
Unexpended capital financing / (unfinanced capital outlay)	58	- 6,826,420		
Total	59	24,019,105		

1990 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

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STATISTICAL DATA

For the year ended December 31, 1990.

		1				
1. Number of continuous full time employees as at December 31						
Administration	1	9				
Non-line Department Support Staff	2	74				
Fire	3	108				
Police	4	-				
Transit	5	42				
Public Works	6	173				
Health Services	7	-				
Homes for the Aged	8	-				
Other Social Services	9	-				
Parks and Recreation	10	56				
Libraries	11	35				
Planning	12	13				
Total		13	510			
		continuous full time employees December 31				
		other				
2. Total expenditures during the year on:		1 \$	2 \$			
Wages and salaries	14	18,364,952	3,108,981			
Employee benefits	15	4,401,545	144,219			
		1 \$				
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections: Current year's tax	16	76,965,160				
Previous years' tax	17	3,415,066				
Penalties and interest	18	1,046,678				
Subtotal		19	81,426,904			
Discounts allowed	20	-				
Tax adjustments under section 362 and 363 of the Municipal Act	22					
- amounts added to the roll (negative)		-				
- amounts written off	23	-				
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24					
- recoverable from upper tier and school boards		519,799				
- recoverable from general municipal revenues	25	382,535				
Transfers to tax sale and tax registration accounts	26	-				
The Municipal Elderly Residents' Assistance Act - reductions	27	89,350				
- refunds	28	-				
Other (specify)	80	-				
Total reductions		29	82,418,588			
Amounts added to the tax roll for collection purposes only	30	23,035				
Business taxes written off under subsection 495(1) of the Municipal Act	81	124,056				
		1				
4. Tax due dates for 1990 (lower tier municipalities only)						
Interim billings: Number of installments	31	2				
Due date of first installment (YYYYMMDD)	32	19900323				
Due date of last installment (YYYYMMDD)	33	19900427				
Final billings: Number of installments	34	2				
Due date of first installment (YYYYMMDD)	35	19900629				
Due date of last installment (YYYYMMDD)	36	19900914				
		\$				
Supplementary taxes levied with 1994 due date	37	301,381				
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements				
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
		1 \$	2 \$	3 \$	4 \$	
Estimated to take place	58	2,729	2,726	-	8,220	
in 1992						
in 1993	59	11,572	3,352	-	11,240	
in 1994	60	14,982	3,742	-	12,275	
in 1995	61	18,575	6,300	-	8,200	
in 1996	62	8,140	-	-	8,120	
Total		63	55,998	16,120	-	48,055

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		520,420		
							156,054		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	28,480	3,082,774	2,843,212	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	28,360	1,916,741	1,767,792	
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	-	
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, 1989					67	-	15,944,000	-	
Approved in 1990					68	-	6,891,967	-	
Financed in 1990					69	-	1,530,000	-	
No long term financing necessary					70	-	2,357,000	-	
Approved but not financed as at December 31, 1990					71	-	18,948,967	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	54,785,700	57,524,000	59,824,900	62,517,000
									65,642,000