

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26043

MUNICIPALITY OF: Niagara Falls C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Niagara Falls C

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	94,341,892	24,997,217	43,303,014	26,041,661
Direct water billings on ratepayers -- own municipality	2	6,224,650	4,034,504		2,190,146
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,151,666	-		4,151,666
-- other municipalities	5	-	-		-
Subtotal	6	104,718,208	29,031,721	43,303,014	32,383,473
PAYMENTS IN LIEU OF TAXATION					
Canada	7	155,155	-	-	155,155
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	47,490	-		47,490
The Municipal Act, section 157	10	44,400	15,738		28,662
Other	11	208,684	73,398		135,286
Ontario Enterprises					
Ontario Housing Corporation	12	953,447	181,582	437,131	334,734
Ontario Hydro	13	3,672,868	-	5,338	3,667,530
Liquor Control Board of Ontario	14	9,647	-	-	9,647
Other	15	844,326	-	-	844,326
Municipal enterprises	16	158,291	-	-	158,291
Other municipalities and enterprises	17	370,563	-	-	370,563
Subtotal	18	6,464,871	270,718	442,469	5,751,684
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	2,021,167	-	-	2,021,167
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,403,629			4,403,629
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	84,244			84,244
Fees and service charges	32	5,254,025			5,254,025
Subtotal	33	9,741,898			9,741,898
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,039,119	-	-	1,039,119
Fines	37	-			-
Penalties and interest on taxes	38	2,171,101			2,171,101
Investment income - from own funds	39	567,199			567,199
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,359,787			1,359,787
Contributions from non-consolidated entities	45	-			-
--	46	199,532			199,532
--	47	343,060			343,060
--	48	150,000			150,000
Sale of Land	49	-			-
Subtotal	50	5,829,798	-	-	5,829,798
TOTAL REVENUE	51	128,775,942	29,302,439	43,745,483	55,728,020

For the year ended December 31, 1991.

Niagara Falls C

4

[illegible]

For the year ended December 31, 1991.

Niagara Falls C

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	42,335,309	17,802,355	6,190,095	83.610000	98.360000	3,539,655	1,751,040	608,858	7,501	206,320	73,368	6,186,742
Separate consolidated													
Total all school board taxation	0						22,663,914	14,055,694	5,100,061	105,955	922,907	454,483	43,303,014

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Niagara Falls C

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	1,001	-	-	1,070,380
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	2,377,361	-	84,244	-
Winter Control	9	355,239	-	-	-
Transit	10	940,400	-	-	2,083,013
Parking	11	-	-	-	478,924
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,673,000	-	84,244	2,561,937
Environmental services					
Sanitary Sewer System	16	-	-	-	36,602
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	53,686
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	283,307	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	283,307	-	-	90,288
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	494,954
--	29	-	-	-	-
Subtotal	30	-	-	-	494,954
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	178,484	-	-	953,319
Libraries	38	225,259	-	-	83,147
Other Cultural	39	-	-	-	-
Subtotal	40	403,743	-	-	1,036,466
Planning and Development					
Planning and Development	41	38,078	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	4,500	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	42,578	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,403,629	-	84,244	5,254,025

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	3,196,757	-	2,598,761	319,300	-	-	6,114,818
Protection to Persons and Property								
Fire	2	6,443,131	-	600,912	304,000	-	-	7,348,043
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,059,385	-	60,436	-	278,003	-	1,397,824
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,502,516	-	661,348	304,000	278,003	-	8,745,867
Transportation services								
Roadways	8	4,899,308	421,869	2,145,344	1,817,527	-	-	9,284,048
Winter Control	9	580,959	-	650,775	37,000	-	-	1,268,734
Transit	10	2,023,207	15,797	1,401,346	-	-	-	3,440,350
Parking	11	96,288	14,746	296,766	478,969	-	-	886,769
Street Lighting	12	36	-	921,752	-	-	-	921,788
Air Transportation	13	-	-	-	-	52,200	-	52,200
--	14	-	-	-	-	-	-	-
Subtotal	15	7,599,798	452,412	5,415,983	2,333,496	52,200	-	15,853,889
Environmental services								
Sanitary Sewer System	16	511,028	276,445	112,022	570,011	-	-	1,469,506
Storm Sewer System	17	-	866,522	6,382	1,743,618	-	-	2,616,522
Waterworks System	18	939,025	139,305	791,796	740,542	-	-	2,610,668
Garbage Collection	19	1,187,976	-	2,050,545	-	-	-	3,238,521
Garbage Disposal	20	237,718	-	823,521	-	-	-	1,061,239
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,875,747	1,282,272	3,784,266	3,054,171	-	-	10,996,456
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	858,827	-	391,241	-	-	-	1,250,068
--	29	-	-	-	-	-	-	-
Subtotal	30	858,827	-	391,241	-	-	-	1,250,068
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	88,927	-	88,927
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	88,927	-	88,927
Recreation and Cultural Services								
Parks and Recreation	37	2,655,818	57,759	2,155,443	122,100	-	-	4,991,120
Libraries	38	1,513,314	163,834	900,277	36,130	-	-	2,613,555
Other Cultural	39	-	-	12,841	-	473,100	-	485,941
Subtotal	40	4,169,132	221,593	3,068,561	158,230	473,100	-	8,090,616
Planning and Development								
Planning and Development	41	695,843	-	84,674	30,000	-	-	810,517
Commercial and Industrial	42	14,809	-	1,138	-	1,177,978	-	1,193,925
Residential Development	43	232,539	-	39,585	-	-	-	272,124
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	943,191	-	125,397	30,000	1,177,978	-	2,276,566
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	27,145,968	1,956,277	16,045,557	6,199,197	2,070,208	-	53,417,207

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	6,826,420	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,512,540	
Reserves and Reserve Funds	3	2,315,065	
Subtotal	4	4,827,605	
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	5,575,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	5,575,000	
Grants and Loan Forgiveness			
Ontario	20	641,285	
Canada	21	-	
Other Municipalities	22	84,331	
Subtotal	23	725,616	
Other Financing			
Prepaid Special Charges	24	56,184	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	218,674	
--	31	782,954	
Subtotal	32	1,057,812	
Total Sources of Financing	33	12,186,033	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	9,846,899	
Subtotal	36	9,846,899	
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	9,846,899	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	4,487,286	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	1,685,138	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	368,835	
- Proceeds From Long Term Liabilities	46	4,403,223	
- Transfers From Reserves and Reserve Funds	47	156,605	
- -	48	1,243,761	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	4,487,286	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Niagara Falls C

610

		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	-	-	-	5,618
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	5,618
Transportation services					
Roadways	8	414,950	-	26,071	6,278,180
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	81,238
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	414,950	-	26,071	6,359,418
Environmental services					
Sanitary Sewer System	16	-	-	14,027	787,859
Storm Sewer System	17	226,335	-	44,170	1,989,497
Waterworks System	18	-	-	63	282,498
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	452
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	226,335	-	58,260	3,060,306
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	-	-	-	274,366
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	274,366
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	147,191
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	147,191
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	641,285	-	84,331	9,846,899

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Niagara Falls C

7
11

		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	4,996,292	
Winter Control	9	-	
Transit	10	-	
Parking	11	60,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	5,056,292
Environmental services			
Sanitary Sewer System	16	1,663,999	
Storm Sewer System	17	2,331,295	
Waterworks System	18	53,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	4,048,294
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	93,000	
Libraries	38	260,000	
Other Cultural	39	-	
	Subtotal	40	353,000
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	559,000	
Gas	49	-	
Telephone	50	-	
	Total	51	10,016,586

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1991.

			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	823,317
: To Canada and agencies			2	55,685
: To other			3	9,137,584
	Subtotal		4	10,016,586
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
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	10,016,586
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	10,016,586
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	4,089,552
Total liability under OMERS plans				
- initial unfunded			34	1,079,300
- 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	5,168,852

Municipality

Niagara Falls C

For the year ended December 31, 1991.

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. 1991 Debt Charges								
			principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund			50	425,148	233,060			
- general tax rates *			51	723,051	431,097			
- special are rates and special charges			52	3,808	808			
- benefitting landowners			53	115,000	24,305			
- user rates (consolidated entities)			54	-	-			
Recovered from reserve funds								
Recovered from unconsolidated entities			55	58,000	60,941			
- hydro			57	-	-			
- gas and telephone			56	-	-			
--			58	-	-			
--			59	-	-			
--			78	1,325,007	750,211			
Total								
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 1 \$	interest 2 \$	principal 3 \$	interest 4 \$	principal 5 \$	interest 6 \$
1992	60	1,260,045	952,082	-	-	-	58,000	55,680
1993	61	1,180,896	826,319	-	-	-	64,000	49,428
1994	62	941,820	704,366	-	-	-	71,000	42,420
1995	63	827,030	607,260	-	-	-	78,000	34,598
1996	64	842,931	522,474	-	-	-	87,000	25,935
1997-2001	65	4,404,864	1,276,715	-	-	-	201,000	21,971
2002 onwards	79	-	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	9,457,586	4,889,216	-	-	-	559,000	230,032
* Includes interest to earned on Ministry of the Environment debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
							1 \$	
1992	72	-					-	
1993	73	508,700						
1994	74	2,004,500						
1995	75	2,037,500						
1996	76	3,041,700						
Total	77	7,592,400						
10. Other notes (attach supporting schedules as required)								

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Niagara Falls C

9LT
13

For the year ended December 31, 1991.

		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		24,644,800	613,351	25,258,151							
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	7,741	24,644,800	613,351	25,258,151	24,678,857	318,360	-	270,718	-	25,267,935	17,525
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	-	4,034,504	-	4,034,504	4,034,504	-	-	-	-	4,034,504	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	7,741	28,679,304	613,351	29,292,655	28,713,361	318,360	-	270,718	-	29,302,439	17,525

1991 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	4,969	15,665,945	461,399	-	16,127,344	15,648,066	294,583	174,115	-	16,116,764	- 5,611
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	72,024	6,748,185	330,071	-	7,078,256	6,961,588	35,386	60,038	-	7,057,012	50,780
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 6,221	13,880,085	404,686	-	14,284,771	13,915,006	233,585	154,903	-	14,303,494	12,502
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	56,628	5,957,661	287,189	-	6,244,850	6,186,742	28,058	53,413	-	6,268,213	79,991
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	127,400	42,251,876	1,483,345	-	43,735,221	42,711,402	591,612	442,469	-	43,745,483	137,662

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Niagara Falls C

10
15

		1	
		\$	
Balance at the beginning of the year	1	11,717,480	
Revenues			
Contributions from revenue fund	2	3,686,657	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	545,138	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	696,265	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	4,928,060
Expenditures			
Transferred to capital fund	14	2,315,065	
Transferred to revenue fund	15	1,359,787	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	3,674,852
Balance at the end of the year for:			
Reserves	23	5,898,969	
Reserve Funds	24	7,071,719	
	Total	25	12,970,688
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	2,527,865	
- parks and recreation	64	725,055	
- library	65	78,653	
- other cultural	66	-	
- water	38	548,774	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	59,673	
Lot levies and subdivider contributions	44	5,024,198	
Recreational land (the Planning Act)	46	556,272	
Parking revenues	45	433,068	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	2,752,130	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	12,970,688

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,573,784	-
Accounts receivable			
Canada	2	403,071	
Ontario	3	2,020,571	
Region or county	4	1,691	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	1,614,030	receivable for
Other (including unorganized areas)	8	772,094	business taxes
Taxes receivable			
Current year's levies	9	11,432,954	130,579
Previous year's levies	10	4,018,033	78,896
Prior year's levies	11	530,022	43,465
Penalties and interest	12	1,665,280	282,773
Less allowance for uncollectables (negative)	13	- 350,000	-
Investments			
Canada	14	103,301	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	951,480	portion of line 20
Capital outlay to be recovered in future years	19	10,016,586	for tax sale / tax
Other long term assets	20	785,010	registration
	21	35,537,907	20,772
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara Falls C

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	4,839,419		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	615,284		
Ontario	27	219,188		
Region or county	28	774,690		
Other municipalities	29	-		
School Boards	30	670,381		
Trade accounts payable	31	3,359,206		
Other	32	-		
Other current liabilities	33	1,777,242		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	5,129,309		
- special area rates and special charges	35	4,271,469		
- benefitting landowners	36	3,808		
- user rates (consolidated entities)	37	53,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	559,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	12,970,688		
Accumulated net revenue (deficit)				
General revenue	42	2,437,606		
Special charges and special areas (specify)				
--	43	1,235,987		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	929,908		
Libraries	49	23,821		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	17,525		
School boards	57	137,662		
Unexpended capital financing / (unfinanced capital outlay)	58	- 4,487,286		
Total	59	35,537,907		

1																
1. Number of continuous full time employees as at December 31																
Administration												1	9			
Non-line Department Support Staff												2	81			
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	57			
Libraries												11	35			
Planning												12	13			
Total												13	518			
continuous full time employees December 31																
other																
1 \$																
2 \$																
2. Total expenditures during the year on:																
Wages and salaries												14	20,054,297	4,212,165		
Employee benefits												15	2,823,330	433,490		
1 \$																
3. Reductions of tax roll during the year (lower tier municipalities only)																
Cash collections: Current year's tax												16	81,725,547			
Previous years' tax												17	4,272,794			
Penalties and interest												18	869,480			
Subtotal												19	86,867,821			
Discounts allowed												20	-			
Tax adjustments under section 362 and 363 of the Municipal Act																
- amounts added to the roll (negative)												22	-			
- amounts written off												23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act																
- recoverable from upper tier and school boards																
												24	1,146,429			
- recoverable from general municipal revenues												25	615,872			
Transfers to tax sale and tax registration accounts												26	-			
The Municipal Elderly Residents' Assistance Act - reductions												27	61,314			
- refunds												28	24,613			
Other (specify)												80	-			
Total reductions												29	88,716,049			
Amounts added to the tax roll for collection purposes only												30	412,412			
Business taxes written off under subsection 495(1) of the Municipal Act												81	74,307			
1																
4. Tax due dates for 1991 (lower tier municipalities only)																
Interim billings: Number of installments												31	2			
Due date of first installment (YYYYMMDD)												32	19910228			
Due date of last installment (YYYYMMDD)												33	19910425			
Final billings: Number of installments												34	2			
Due date of first installment (YYYYMMDD)												35	19910627			
Due date of last installment (YYYYMMDD)												36	19910916			
													\$			
Supplementary taxes levied with 1994 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 Council																
submitted but not yet approved by O.M.B. or Council																
forecast not yet submitted to the O.M.B or Council																
1 \$																
2 \$																
3 \$																
4 \$																
Estimated to take place																
in 1992												58	6,796,000	6,661,500	-	5,245,000
in 1993												59	7,131,000	4,972,000	-	8,400,000
in 1994												60	14,911,000	7,586,400	-	9,405,000
in 1995												61	12,780,000	4,250,000	-	9,685,000
in 1996												62	4,410,000	-	-	6,440,000
Total												63	46,028,000	23,469,900	-	39,175,000

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		548,614143,537	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1991 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		39		28,8013,296,2562,928,394	
In this municipality		40		- - -	
In other municipalities (specify municipality)		41		- - -	
--		42		- - -	
--		43		- - -	
--		44		- - -	
--		45		- - -	
--		46		- - -	
--		47		- - -	
--		48		- - -	
--		64		- - -	
		number of residential units		1991 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Sewer		44		28,4012,198,5101,953,156	
In this municipality		45		- - -	
In other municipalities (specify municipality)		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	
		\$		\$	
Own sinking funds		83		- - -	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		5,615,000	
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, 1991		67		- 18,948,967 - 18,948,967	
Approved in 1991		68		- 3,579,000 - 3,579,000	
Financed in 1991		69		- 5,575,000 - 5,575,000	
No long term financing necessary		70		- 3,007,900 - 3,007,900	
Approved but not financed as at December 31, 1991		71		- 13,945,067 - 13,945,067	
Applications submitted but not approved as at Decemeber 31, 1991		72		- - -	
12. Forecast of total revenue fund expenditures					
		1992		1993	
		1994		1995	
		1996			
		1		2	
		\$		\$	
73		59,164,000		61,530,000	
		63,620,000		66,164,000	
		68,810,000			