

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26000

MUNICIPALITY OF: Niagara R

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Niagara R

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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	125,651,664	-	-	125,651,664
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	125,651,664	-	-	125,651,664
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
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	23,673,007	-	-	23,673,007
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	86,465,431			86,465,431
Canada specific grants	30	20,012			20,012
Other municipalities - grants and fees	31	31,806			31,806
Fees and service charges	32	15,063,030			15,063,030
Subtotal	33	101,580,279			101,580,279
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	74,641	-	-	74,641
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	1,948,369			1,948,369
Sales of publications, equipment, etc	42	55,889			55,889
Contributions from capital fund	43	1,444			1,444
Contributions from reserves and reserve funds	44	4,655,208			4,655,208
Contributions from non-consolidated entities	45	-			-
--	46	71,397			71,397
--	47	1,392,802			1,392,802
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	8,199,750	-	-	8,199,750
TOTAL REVENUE	51	259,104,700	-	-	259,104,700

For the year ended December 31, 1991.

Niagara R

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II. Upper tier purposes

For the year ended December 31, 1991.

Niagara R

2LT - OP

III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[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													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1991.

2UT
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For the year ended December 31, 1991.

Niagara R

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges		
		levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	47	79,314,421	27,092,253	17,623,045	-	-	-	-	1,621,945	125,651,664	-	-	-	-
Total														

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Niagara R

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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	5,000	893	31,706	732,854
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	253,824	-	-	636,046
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	4,192	-	-
Subtotal	7	253,824	4,192	-	636,046
Transportation services					
Roadways	8	4,241,232	-	-	479,797
Winter Control	9	2,305,900	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,547,132	-	-	479,797
Environmental services					
Sanitary Sewer System	16	-	-	-	787,962
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	787,962
Health Services					
Public Health Services	24	7,357,543	11,156	-	70,483
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	7,357,543	11,156	-	70,483
Social and Family Services					
General Assistance	31	48,127,070	-	-	733,536
Assistance to Aged Persons	32	19,390,224	3,771	100	11,369,273
Assitance to Children	33	354,055	-	-	-
Day Nurseries	34	4,430,583	-	-	36,199
--	35	-	-	-	-
Subtotal	36	72,301,932	3,771	100	12,139,008
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	216,880
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	216,880
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	86,465,431	20,012	31,806	15,063,030

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Niagara R

		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	10,840,673	719,879	7,317,348	2,039,529	-	6,638,848	14,278,581
Protection to Persons and Property								
Fire	2	5,788	-	7,340	-	-	-	13,128
Police	3	48,919,207	1,107,245	4,086,571	1,462,589	-	2,317,970	57,893,582
Conservation Authority	4	-	-	-	-	1,167,701	-	1,167,701
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	14,129	-	-	-	-	-	14,129
Subtotal	7	48,939,124	1,107,245	4,093,911	1,462,589	1,167,701	2,317,970	59,088,540
Transportation services								
Roadways	8	6,553,077	3,433,363	2,188,717	2,746,011	-	478,056	14,443,112
Winter Control	9	1,475,656	-	2,984,644	-	-	-	4,460,300
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	8,028,733	3,433,363	5,173,361	2,746,011	-	478,056	18,903,412
Environmental services								
Sanitary Sewer System	16	5,291,346	11,149,125	8,115,515	4,326,781	-	865,095	29,747,862
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	3,238,506	5,470,616	2,795,538	5,612,764	-	620,578	17,738,002
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	8,529,852	16,619,741	10,911,053	9,939,545	-	1,485,673	47,485,864
Health Services								
Public Health Services	24	6,705,081	-	1,272,244	56,143	-	529,608	8,563,076
Public Health Inspection and Control	25	1,027,818	-	108,301	-	-	-	1,136,119
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	7,732,899	-	1,380,545	56,143	-	529,608	9,699,195
Social and Family Services								
General Assistance	31	3,384,942	-	392,769	401,185	55,786,945	275,175	60,241,016
Assistance to Aged Persons	32	28,709,798	1,570,942	4,864,486	-	-	2,385,393	37,530,619
Assitance to Children	33	293,102	43,576	130,121	-	2,129,175	2,598	2,598,572
Day Nurseries	34	2,229,431	-	3,001,878	-	-	118,534	5,349,843
--	35	-	-	-	-	4,000	-	4,000
Subtotal	36	34,617,273	1,614,518	8,389,254	401,185	57,920,120	2,781,700	105,724,050
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	-	-	-	-	-
Planning and Development								
Planning and Development	41	1,340,522	-	132,359	317	-	1,953	1,475,151
Commercial and Industrial	42	-	-	-	-	808,080	-	808,080
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	60,234	-	60,234
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,340,522	-	132,359	317	868,314	1,953	2,343,465
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	120,029,076	23,494,746	37,397,831	16,645,319	59,956,135	-	257,523,107

For the year ended December 31, 1991.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 10,100,615
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	4,186,256
Reserves and Reserve Funds	3	12,861,167
Subtotal	4	17,047,423
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	208,600
Serial Debentures	13	41,500,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	41,708,600
Grants and Loan Forgiveness		
Ontario	20	13,463,789
Canada	21	171,516
Other Municipalities	22	702,861
Subtotal	23	14,338,166
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	868,653
Other	27	-
Donations	28	-
--	30	31,284
--	31	602,864
Subtotal	32	1,502,801
Total Sources of Financing	33	74,596,990
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	41,833,088
Subtotal	36	41,833,088
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	17,238,350
Unconsolidated Local Boards	38	8,205,550
Individuals	39	-
Subtotal	40	25,443,900
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	3,398,261
Total Applications	42	70,675,249
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 14,022,356
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 14,022,356
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 14,022,356
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	17,238,350

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Niagara R

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	325,787	-	-	1,445,879
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	1,470,575
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,470,575
Transportation services					
Roadways	8	5,933,004	9,086	326,989	13,329,534
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	5,933,004	9,086	326,989	13,329,534
Environmental services					
Sanitary Sewer System	16	4,355,730	-	375,872	16,639,761
Storm Sewer System	17	-	-	-	-
Waterworks System	18	31,740	-	-	4,148,635
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,387,470	-	375,872	20,788,396
Health Services					
Public Health Services	24	191,629	-	-	247,772
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	191,629	-	-	247,772
Social and Family Services					
General Assistance	31	-	-	-	136,896
Assistance to Aged Persons	32	2,583,399	162,430	-	4,332,547
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	15,978
--	35	-	-	-	-
Subtotal	36	2,583,399	162,430	-	4,485,421
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	42,500	-	-	65,511
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	42,500	-	-	65,511
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,463,789	171,516	702,861	41,833,088

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Niagara R

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		1	\$
General Government	1	2,172,700	
Protection to Persons and Property			
Fire	2	-	
Police	3	4,186,702	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	4,186,702	
Transportation services			
Roadways	8	15,315,600	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	15,315,600	
Environmental services			
Sanitary Sewer System	16	59,325,855	
Storm Sewer System	17	-	
Waterworks System	18	19,239,002	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	78,564,857	
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	9,025,100	
Assitance to Children	33	170,000	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	9,195,100	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	109,434,959	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara R

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	40,078,782	
: To Canada and agencies	2	546,165	
: To other	3	158,158,010	
	4	198,782,957	Subtotal
Plus: All debt assumed by the municipality from others	5	112,669	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	8,943,550	
:Other municipalities	8	80,267,386	
	9	89,210,936	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	249,731	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	249,731	Subtotal
	15	109,434,959	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	109,416,785	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	18,174	
--	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	23,287
- 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	17,333,150
Total liability under OMERS plans		
- initial unfunded	34	568,754
- 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	17,901,904
Total		

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Niagara R

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		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	11,669,346	11,825,400		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	11,669,346	11,825,400		
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
		\$	\$	\$	\$
1992	60	12,782,029	11,394,387	-	-
1993	61	10,553,354	10,156,419	-	-
1994	62	9,170,218	9,039,450	-	-
1995	63	8,943,807	8,028,554	-	-
1996	64	9,154,939	7,078,751	-	-
1997-2001	65	39,552,389	20,917,947	-	-
2002 onwards	79	19,260,049	7,064,257	-	-
interest to be earned on sinking funds *	69	18,174	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	109,434,959	73,679,765	-	-
* 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	1,219,000			
1994	74	2,782,000			
1995	75	4,474,000			
1996	76	6,251,000			
Total	77	14,726,000			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

9LT

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[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

Niagara R

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Niagara R

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15

		1	
		\$	
Balance at the beginning of the year	1	39,246,203	
Revenues			
Contributions from revenue fund	2	12,459,063	
Contributions from capital fund	3	3,396,817	
Lot levies and subdivider contributions	60	4,461,584	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	2,403,914	
- other	6	-	
--	9	337,586	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	23,058,964	
Expenditures			
Transferred to capital fund	14	12,861,167	
Transferred to revenue fund	15	4,655,208	
Charges for long term liabilities - principal and interest	16	-	
--	63	15,769	
--	20	-	
--	21	-	
Total expenditure	22	17,532,144	
Balance at the end of the year for:			
Reserves	23	6,193,613	
Reserve Funds	24	38,579,410	
	Total 25	44,773,023	
Analysed as follows:			
Working funds	26	1,289,982	
Contingencies	27	1,769,511	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	4,084,376	
Sick leave	31	2,002,407	
Insurance	32	1,347,626	
Workers' compensation	33	3,652,091	
Capital expenditure - general administration	34	2,221,401	
- roads	35	694,336	
- sanitary and storm sewers	36	1,482,416	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	17,223,153	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	392,047	
Lot levies and subdivider contributions	44	8,008,112	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	84,893	
Waste Site	53	361,176	
Police Commission	54	159,496	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	44,773,023	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara R

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,563,581	-
Accounts receivable			
Canada	2	677,394	
Ontario	3	11,905,453	
Region or county	4	-	
Other municipalities	5	8,345,130	
School Boards	6	783,376	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,991,251	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	386,500	
Municipal	16	-	
Other	17	54,705,897	
Other current assets	18	4,179,441	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	109,434,959	
Other long term assets	20	1,035,899	-
	21	200,008,881	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara R

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	1,779,252		
Ontario	27	3,572,990		
Region or county	28	-		
Other municipalities	29	592,330		
School Boards	30	4,786		
Trade accounts payable	31	13,651,191		
Other	32	3,103,360		
Other current liabilities	33	8,186,688		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	109,434,959		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	44,773,023		
Accumulated net revenue (deficit)				
General revenue	42	800,159		
Special charges and special areas (specify)				
--	43	87,787		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	14,022,356		
Total	59	200,008,881		

1991 FINANCIAL INFORMATION RETURN

Municipality

Niagara R

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STATISTICAL DATA

For the year ended December 31, 1991.

1												
1. Number of continuous full time employees as at December 31												
Administration												
120												
Non-line Department Support Staff												
278												
Fire												
3-												
Police												
4829												
Transit												
5-												
Public Works												
6437												
Health Services												
7247												
Homes for the Aged												
8697												
Other Social Services												
9165												
Parks and Recreation												
10-												
Libraries												
11-												
Planning												
1222												
Total												
132,495												
continuous full time employees December 31												
other												
12												
\$ \$												
2. Total expenditures during the year on:												
Wages and salaries												
1490,885,99012,169,413												
Employee benefits												
1515,785,5161,188,157												
1 \$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax												
16-												
Previous years' tax												
17-												
Penalties and interest												
18-												
Subtotal												
19-												
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-												
- recoverable from general municipal revenues												
25-												
Transfers to tax sale and tax registration accounts												
26-												
The Municipal Elderly Residents' Assistance Act - reductions												
27-												
- refunds												
28-												
Other (specify)												
80-												
Total reductions												
29-												
Amounts added to the tax roll for collection purposes only												
30-												
Business taxes written off under subsection 495(1) of the Municipal Act												
81-												
1												
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings: Number of installments												
31-												
Due date of first installment (YYYYMMDD)												
320												
Due date of last installment (YYYYMMDD)												
330												
Final billings: Number of installments												
34-												
Due date of first installment (YYYYMMDD)												
350												
Due date of last installment (YYYYMMDD)												
360												
\$												
Supplementary taxes levied with1994 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												
1234												
\$ \$ \$ \$												
Estimated to take place												
in 1992												
5840,216,6969,727,7007,730,000-												
in 1993												
5942,740,950-19,653,920												
in 1994												
6044,448,530-20,875,000												
in 1995												
6157,887,430-19,395,200												
in 1996												
6245,751,500-17,095,700												
Total												
63231,045,1069,727,7007,730,00077,019,820												

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		-	

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	3	4
			\$	\$	
Water					
In this municipality		39	-	-	
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	-	-	
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 38,135,923	

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	-	30,609,158	-
Approved in 1991		68	-	23,407,100	-
Financed in 1991		69	-	16,264,700	-
No long term financing necessary		70	-	6,105,198	-
Approved but not financed as at December 31, 1991		71	-	31,646,360	-
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	3	4	5
		\$	\$	\$	\$	\$
73		309,218,500	324,679,400	340,913,400	357,959,100	375,857,042