

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26043

MUNICIPALITY OF: Niagara Falls C

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

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	98,189,186	27,605,286	47,905,077	22,678,823
Direct water billings on ratepayers -- own municipality	2	6,462,801	3,737,408		2,725,393
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,294,859	-		4,294,859
-- other municipalities	5	-	-		-
Subtotal	6	108,946,846	31,342,694	47,905,077	29,699,075
PAYMENTS IN LIEU OF TAXATION					
Canada	7	144,868	-	-	144,868
Canada Enterprises	8	47,155	-	-	47,155
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	46,425	17,819		28,606
Other	11	215,899	82,872		133,027
Ontario Enterprises					
Ontario Housing Corporation	12	995,911	195,569	486,397	313,945
Ontario Hydro	13	3,824,063	-	5,934	3,818,129
Liquor Control Board of Ontario	14	9,520	-	-	9,520
Other	15	844,207	-	-	844,207
Municipal enterprises	16	158,936	-	-	158,936
Other municipalities and enterprises	17	389,252	-	-	389,252
Subtotal	18	6,676,236	296,260	492,331	5,887,645
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	2,041,379	-	-	2,041,379
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,950,614			3,950,614
Canada specific grants	30	5,888			5,888
Other municipalities - grants and fees	31	24,177			24,177
Fees and service charges	32	5,141,098			5,141,098
Subtotal	33	9,121,777			9,121,777
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	784,922	-	-	784,922
Fines	37	-			-
Penalties and interest on taxes	38	3,091,484			3,091,484
Investment income - from own funds	39	301,519			301,519
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,234,331			1,234,331
Contributions from non-consolidated entities	45	-			-
--	46	43,318			43,318
--	47	267,460			267,460
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	5,723,034	-	-	5,723,034
TOTAL REVENUE	51	132,509,272	31,638,954	48,397,408	52,472,910

*For the year ended December 31, 1992.*

## Niagara Falls C

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[illegible]

*For the year ended December 31, 1992.*

## Niagara Falls C

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1992.*

# Niagara Falls C

## 2LT - OP

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Niagara Falls C
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2LT - OP

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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	44,267,018	21,605,640	7,718,995	91.020000	107.080000	4,029,185	2,313,532	826,550	- 779	11,412	4,973	7,184,873
Separate consolidated													
Total all school board taxation	0						26,282,093	15,562,551	5,696,867	32,854	175,691	155,021	47,905,077

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	25,548	-	-	1,325,458
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	2,026,800	-	24,177	-
Winter Control	9	225,200	-	-	-
Transit	10	944,816	-	-	1,794,873
Parking	11	-	-	-	460,608
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,196,816	-	24,177	2,255,481
Environmental services					
Sanitary Sewer System	16	-	-	-	30,798
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	25,820
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	489,390	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	489,390	-	-	56,618
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	417,007
--	29	-	-	-	-
Subtotal	30	-	-	-	417,007
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	-	-	-	999,769
Libraries	38	235,581	5,888	-	86,765
Other Cultural	39	-	-	-	-
Subtotal	40	235,581	5,888	-	1,086,534
Planning and Development					
Planning and Development	41	2,380	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	899	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,279	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,950,614	5,888	24,177	5,141,098

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	3,683,529	-	2,669,676	1,543,200	-	-	7,896,405
Protection to Persons and Property								
Fire	2	6,829,016	-	698,901	460,000	-	-	7,987,917
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,067,073	-	42,314	-	286,889	-	1,396,276
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,896,089	-	741,215	460,000	286,889	-	9,384,193
Transportation services								
Roadways	8	4,830,336	934,329	399,565	2,945,883	-	-	9,110,113
Winter Control	9	602,850	-	450,243	-	-	-	1,053,093
Transit	10	2,047,395	-	1,531,320	-	-	-	3,578,715
Parking	11	76,587	9,366	296,739	455,941	-	-	838,633
Street Lighting	12	-	-	934,751	-	-	-	934,751
Air Transportation	13	-	-	-	-	55,228	-	55,228
--	14	-	-	-	-	-	-	-
Subtotal	15	7,557,168	943,695	3,612,618	3,401,824	55,228	-	15,570,533
Environmental services								
Sanitary Sewer System	16	517,613	367,078	830,997	998,500	-	-	2,714,188
Storm Sewer System	17	-	710,003	-	-	-	-	710,003
Waterworks System	18	971,378	57,633	917,177	631,179	-	-	2,577,367
Garbage Collection	19	889,297	-	1,320,818	-	-	-	2,210,115
Garbage Disposal	20	351,846	-	1,378,123	369,000	-	-	2,098,969
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,730,134	1,134,714	4,447,115	1,998,679	-	-	10,310,642
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	924,301	-	321,977	-	-	-	1,246,278
--	29	-	-	-	-	-	-	-
Subtotal	30	924,301	-	321,977	-	-	-	1,246,278
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	85,621	-	85,621
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	85,621	-	85,621
Recreation and Cultural Services								
Parks and Recreation	37	2,712,297	38,230	1,468,426	72,700	503,998	-	4,795,651
Libraries	38	1,586,382	122,163	556,084	11,050	-	-	2,275,679
Other Cultural	39	-	-	-	-	446,057	-	446,057
Subtotal	40	4,298,679	160,393	2,024,510	83,750	950,055	-	7,517,387
Planning and Development								
Planning and Development	41	653,063	-	65,336	12,700	-	-	731,099
Commercial and Industrial	42	31,746	-	250	-	1,004,901	-	1,036,897
Residential Development	43	264,607	-	27,645	-	-	-	292,252
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	949,416	-	93,231	12,700	1,004,901	-	2,060,248
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	28,039,316	2,238,802	13,910,342	7,500,153	2,382,694	-	54,071,307

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,487,286	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,872,063	
Reserves and Reserve Funds	3	1,366,833	
	Subtotal	4	5,238,896
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	2,100,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	2,100,000
Grants and Loan Forgiveness			
Ontario	20	941,070	
Canada	21	-	
Other Municipalities	22	91,249	
	Subtotal	23	1,032,319
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	93,265	
--	31	-	
	Subtotal	32	93,265
	Total Sources of Financing	33	8,464,480
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	9,384,708	
	Subtotal	36	9,384,708
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	9,384,708
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,407,514	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	698,995	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	678,231	
- Proceeds From Long Term Liabilities	46	4,339,353	
- Transfers From Reserves and Reserve Funds	47	315,178	
- -	48	773,747	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,407,514
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	1,296	-	-	29,857
Protection to Persons and Property					
Fire	2	-	-	-	457,144
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	457,144
Transportation services					
Roadways	8	450,540	-	81,406	4,125,837
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	84,388
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	450,540	-	81,406	4,210,225
Environmental services					
Sanitary Sewer System	16	399,822	-	-	815,437
Storm Sewer System	17	-	-	9,843	1,211,535
Waterworks System	18	-	-	-	614,054
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,833,253
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	399,822	-	9,843	4,474,279
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	89,412	-	-	158,924
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	89,412	-	-	158,924
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	54,279
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	54,279
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	941,070	-	91,249	9,384,708

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Niagara Falls C

		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		5,231,541
Winter Control	9		-
Transit	10		-
Parking	11		55,963
Street Lighting	12		-
Air Transportation	13		-
--	14		-
	Subtotal 15		5,287,504
Environmental services			
Sanitary Sewer System	16		1,479,421
Storm Sewer System	17		3,029,949
Waterworks System	18		-
Garbage Collection	19		-
Garbage Disposal	20		-
Pollution Control	21		-
--	22		-
	Subtotal 23		4,509,370
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		315,000
Libraries	38		159,000
Other Cultural	39		-
	Subtotal 40		474,000
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		501,000
Gas	49		-
Telephone	50		-
	Total 51		10,771,874

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1992.

			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	612,320
: To Canada and agencies			2	29,250
: To other			3	10,130,304
	Subtotal		4	10,771,874
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	10,771,874
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	10,771,874
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	4,333,919
Total liability under OMERS plans				
- initial unfunded			34	990,392
- 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	5,324,311

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Niagara Falls C
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For the year ended December 31, 1992.

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. 1992 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	597,788	506,300		
- general tax rates *	51	633,644	440,935		
- special are rates and special charges	52	2,280	222		
- benefitting landowners	53	53,000	4,633		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	58,000	55,680		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	1,344,712	1,007,770		
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
		\$	\$	\$	\$
1993	60	1,324,896	1,010,716	-	-
1994	61	1,097,820	879,044	-	-
1995	62	999,030	770,238	-	-
1996	63	1,014,931	671,694	-	-
1997	64	972,800	571,007	-	-
1998-2002	65	4,861,397	1,217,447	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	10,270,874	5,120,146	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	99,550			
1994	73	661,638			
1995	74	1,055,989			
1996	75	1,518,211			
1997	76	1,843,695			
Total	77	5,179,083			
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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		27,754,929	146,464	27,901,393							
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	17,525	27,754,929	146,464	27,901,393	27,265,395	339,891	-	296,260	-	27,901,546	17,678
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	3,737,408	-	3,737,408	3,737,408	-	-	-	-	3,737,408	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	17,525	31,492,337	146,464	31,638,801	31,002,803	339,891	-	296,260	-	31,638,954	17,678



## 1992 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

## Niagara Falls C

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		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	5,611	17,358,008	177,646	-	17,535,654	17,108,231	253,235	194,603	-	17,556,069	14,804
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	50,780	8,561,777	18,263	-	8,580,040	8,413,258	58,109	70,943	-	8,542,310	13,050
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	12,502	14,860,246	152,051	-	15,012,297	14,610,649	225,075	166,199	-	15,001,923	2,128
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	79,991	7,351,337	15,606	-	7,366,943	7,184,873	51,647	60,586	-	7,297,106	10,154
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	137,662	48,131,368	363,566	-	48,494,934	47,317,011	588,066	492,331	-	48,397,408	40,136

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Niagara Falls C

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For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	12,970,688	
Revenues			
Contributions from revenue fund	2	3,628,090	
Contributions from capital fund	3	-	
Development Charges Act	67	110,882	
Lot levies and subdivider contributions	60	596,490	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	213,600	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	4,549,062	
Expenditures			
Transferred to capital fund	14	1,366,833	
Transferred to revenue fund	15	1,234,331	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	2,601,164	
Balance at the end of the year for:			
Reserves	23	7,893,656	
Reserve Funds	24	7,024,930	
Total	25	14,918,586	
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	2,921,517	
- parks and recreation	64	774,536	
- library	65	89,359	
- other cultural	66	-	
- water	38	388,779	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	53,437	
Development Charges Act	68	112,050	
Lot levies and subdivider contributions	44	4,870,508	
Recreational land (the Planning Act)	46	410,727	
Parking revenues	45	515,650	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	4,517,023	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	14,918,586	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara Falls C
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	-	-
Accounts receivable			
Canada	2	160,176	
Ontario	3	475,556	
Region or county	4	283,311	
Other municipalities	5	-	
School Boards	6	388,221	portion of taxes
Waterworks	7	2,163,172	receivable for
Other (including unorganized areas)	8	755,909	business taxes
Taxes receivable			
Current year's levies	9	12,689,951	1,116,949
Previous year's levies	10	6,040,004	147,880
Prior year's levies	11	2,821,080	103,447
Penalties and interest	12	2,518,219	139,786
Less allowance for uncollectables (negative)	13	- 680,000	- 600,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,910,563	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	10,771,874	
Other long term assets	20	621,272	20,772
	21	40,919,308	
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara Falls C
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For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	9,923,093		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	8,729		
Ontario	27	90,245		
Region or county	28	2,333,345		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	4,654,372		
Other	32	-		
Other current liabilities	33	539,839		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	5,761,505		
- special area rates and special charges	35	4,507,841		
- benefitting landowners	36	1,528		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	501,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	14,918,586		
Accumulated net revenue (deficit)				
General revenue	42	1,622,253		
Special charges and special areas (specify)				
--	43	- 214,193		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,575,151		
Libraries	49	45,714		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	17,678		
School boards	57	40,136		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,407,514		
Total	59	40,919,308		

			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	22,240,615	1,232,524		
Employee benefits		15	5,560,153	101,968		
			1			
			\$			
3. Reductions of tax roll during the year (lower tier municipalities only)						
Cash collections:	Current year's tax	16	84,232,346			
	Previous years' tax	17	6,189,286			
	Penalties and interest	18	2,238,545			
		19	92,660,177			
		20	-			
Discounts allowed						
Tax adjustments under section 363 and 364 of the Municipal Act						
- amounts added to the roll (negative)		22	-			
- amounts written off		23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act						
- recoverable from upper tier and school boards						
		24	916,881			
- recoverable from general municipal revenues		25	880,639			
Transfers to tax sale and tax registration accounts		26	-			
The Municipal Elderly Residents' Assistance Act - reductions		27	63,800			
- refunds		28	22,900			
Other (specify)		80	-			
	Total reductions	29	94,544,397			
Amounts added to the tax roll for collection purposes only		30	400,000			
Business taxes written off under subsection 441(1) of the Municipal Act		81	-			
			1			
4. Tax due dates for 1992 (lower tier municipalities only)						
Interim billings:	Number of installments	31	2			
	Due date of first installment (YYYYMMDD)	32	19920227			
	Due date of last installment (YYYYMMDD)	33	19920422			
Final billings:	Number of installments	34	2			
	Due date of first installment (YYYYMMDD)	35	19920624			
	Due date of last installment (YYYYMMDD)	36	19920911			
			\$			
Supplementary taxes levied with 1994 due date		37	163,284			
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						
in 1993		58	8,217,000	6,929,000	2,600,000	5,860,000
in 1994		59	5,835,000	2,725,000	-	4,375,000
in 1995		60	6,077,000	1,600,000	-	4,555,000
in 1996		61	3,755,000	-	-	3,855,000
in 1997		62	3,855,000	-	-	3,880,000
	Total	63	27,739,000	11,254,000	2,600,000	22,525,000

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		569,629	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1992 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	32,210	3,455,253	3,007,548
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1992 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer				44	31,700	2,296,204	1,998,655
In this municipality							
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							
Loans or advances due to reserve funds as at December 31				84		6,600,000	
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	-	20,063,067	-
Approved in 1992				68	-	5,360,000	-
Financed in 1992				69	-	2,100,000	-
No long term financing necessary				70	-	8,955,900	-
Approved but not financed as at December 31, 1992				71	-	14,367,167	-
Applications submitted but not approved as at Decemeber 31, 1992				72	-	2,600,000	-
12. Forecast of total revenue fund expenditures							
				1993	1994	1995	1996
				1	2	3	4
				\$	\$	\$	\$
73				59,096,700	59,590,000	59,601,000	59,630,000

1997				
5				
\$				
59,650,000				