

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26043

MUNICIPALITY OF: Niagara Falls C

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

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	99,465,469	29,259,159	48,556,712	21,649,598
Direct water billings on ratepayers -- own municipality	2	7,097,621	3,906,792		3,190,829
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	6,353,919	-		6,353,919
-- other municipalities	5	-	-		-
Subtotal	6	112,917,009	33,165,951	48,556,712	31,194,346
PAYMENTS IN LIEU OF TAXATION					
Canada	7	162,400	-	-	162,400
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	53,175	21,277		31,898
Other	11	284,472	113,826		170,646
Ontario Enterprises					
Ontario Housing Corporation	12	1,000,883	204,627	489,475	306,781
Ontario Hydro	13	3,838,988	-	5,977	3,833,011
Liquor Control Board of Ontario	14	7,738	-	-	7,738
Other	15	785,916	-	-	785,916
Municipal enterprises	16	159,731	-	-	159,731
Other municipalities and enterprises	17	391,493	-	-	391,493
Subtotal	18	6,684,796	339,730	495,452	5,849,614
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	1,047,286	-	-	1,047,286
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,651,117			3,651,117
Canada specific grants	30	6,461			6,461
Other municipalities - grants and fees	31	24,917			24,917
Fees and service charges	32	6,283,737			6,283,737
Subtotal	33	9,966,232			9,966,232
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,028,118	-	-	1,028,118
Fines	37	-			-
Penalties and interest on taxes	38	2,029,995			2,029,995
Investment income - from own funds	39	414,704			414,704
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,831,796			2,831,796

*For the year ended December 31, 1994.*

## Niagara Falls C

**2LT - OP**

[illegible]

*For the year ended December 31, 1994.*

## Niagara Falls C

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## II. Upper tier purposes

*For the year ended December 31, 1994.*

## Niagara Falls C

**2LT - OP**  
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### III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	44,031,276	17,025,625	6,248,665	92.650000	109.000000	4,079,498	1,855,793	681,107	3,276	35,906	26,629	6,682,209
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	79,443	-	-	-	-	79,443
Total Taxation	0	-	-	-	-	-	4,079,498	1,935,236	681,107	3,276	35,906	26,629	6,761,652
Separate consolidated													
Total all school board taxation	0						27,471,285	15,044,590	5,439,619	- 41,981	439,544	203,655	48,556,712

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	42,301	-	-	341,333
Protection to Persons and Property					
Fire	2	-	-	-	44,252
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	44,252
Transportation services					
Roadways	8	1,491,496	-	24,917	1,044,189
Winter Control	9	203,386	-	-	-
Transit	10	1,151,465	-	-	2,443,722
Parking	11	-	-	-	503,619
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,846,347	-	24,917	3,991,530
Environmental services					
Sanitary Sewer System	16	-	-	-	25,655
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	150,162
Garbage Collection	19	503,091	-	-	71,863
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	503,091	-	-	247,680
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	431,931
--	29	-	-	-	-
Subtotal	30	-	-	-	431,931
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	-	-	-	1,078,120
Libraries	38	259,378	6,461	-	85,554
Other Cultural	39	-	-	-	-
Subtotal	40	259,378	6,461	-	1,163,674
Planning and Development					
Planning and Development	41	-	-	-	63,337
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	63,337
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,651,117	6,461	24,917	6,283,737

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	3,090,887	-	2,286,598	889,143	-	-	6,266,628
Protection to Persons and Property								
Fire	2	7,094,412	-	744,366	43,410	-	-	7,882,188
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	858,447	-	162,079	-	286,812	-	1,307,338
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,952,859	-	906,445	43,410	286,812	-	9,189,526
Transportation services								
Roadways	8	4,238,905	1,216,692	3,844,588	456,728	-	-	9,756,913
Winter Control	9	734,918	-	387,114	-	-	-	1,122,032
Transit	10	2,325,848	-	1,917,660	-	-	-	4,243,508
Parking	11	74,663	9,399	394,079	-	-	-	478,141
Street Lighting	12	5,214	-	827,011	-	-	-	832,225
Air Transportation	13	-	-	-	-	56,348	-	56,348
--	14	-	-	-	-	-	-	-
Subtotal	15	7,379,548	1,226,091	7,370,452	456,728	56,348	-	16,489,167
Environmental services								
Sanitary Sewer System	16	463,527	299,904	243,508	3,729,700	-	-	4,736,639
Storm Sewer System	17	-	662,335	-	-	-	-	662,335
Waterworks System	18	961,116	22,072	1,189,353	1,515,000	-	-	3,687,541
Garbage Collection	19	961,691	-	971,792	-	-	-	1,933,483
Garbage Disposal	20	368,811	-	649,204	91,000	-	-	1,109,015
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,755,145	984,311	3,053,857	5,335,700	-	-	12,129,013
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	905,693	-	146,388	-	-	-	1,052,081
--	29	-	-	-	-	-	-	-
Subtotal	30	905,693	-	146,388	-	-	-	1,052,081
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	80,300	-	80,300
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	80,300	-	80,300
Recreation and Cultural Services								
Parks and Recreation	37	2,818,718	77,107	1,857,652	256,504	-	-	5,009,981
Libraries	38	1,383,968	53,165	811,133	30,000	-	-	2,278,266
Other Cultural	39	2,181	-	465	-	385,753	-	388,399
Subtotal	40	4,204,867	130,272	2,669,250	286,504	385,753	-	7,676,646
Planning and Development								
Planning and Development	41	721,933	-	49,274	11,500	-	-	782,707
Commercial and Industrial	42	206,855	-	53,358	57,691	1,148,780	-	1,466,684
Residential Development	43	259,620	-	-	-	-	-	259,620
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,188,408	-	102,632	69,191	1,148,780	-	2,509,011
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	27,477,407	2,340,674	16,535,622	7,080,676	1,957,993	-	55,392,372

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,704,160	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	5,745,480	
Reserves and Reserve Funds	3	304,117	
Subtotal	4	6,049,597	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	849,995	
Canada	21	83,500	
Other Municipalities	22	-	
Subtotal	23	933,495	
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	394,087	
--	31	-	
Subtotal	32	394,087	
Total Sources of Financing	33	7,377,179	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	8,509,839	
Subtotal	36	8,509,839	
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	8,509,839	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,836,820	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	2,118,299	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	1,644,627	
- Proceeds From Long Term Liabilities	46	1,415,000	
- Transfers From Reserves and Reserve Funds	47	100,000	
- -	48	2,795,492	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,836,820	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

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	92,535	83,500	-	280,210
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	601,460	-	-	6,021,912
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	601,460	-	-	6,021,912
Environmental services					
Sanitary Sewer System	16	-	-	-	1,060,036
Storm Sewer System	17	-	-	-	232,457
Waterworks System	18	-	-	-	39,491
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,331,984
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	156,000	-	-	875,733
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	156,000	-	-	875,733
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	849,995	83,500	-	8,509,839

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Niagara Falls C
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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	5,286,732	
Winter Control		9	-	
Transit		10	-	
Parking		11	46,867	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	5,333,599	
Environmental services				
Sanitary Sewer System		16	1,302,814	
Storm Sewer System		17	2,576,944	
Waterworks System		18	138,917	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	927,798	
--		22	-	
	Subtotal	23	4,946,473	
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	214,285	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	214,285	
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	366,000	
Gas		49	-	
Telephone		50	-	
	Total	51	10,860,357	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Niagara Falls C

For the year ended December 31, 1994.

		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	286,660	
: To Canada and agencies	2	-	
: To other	3	10,573,697	
	4	10,860,357	
Subtotal	5	-	
Plus: All debt assumed by the municipality from others			
Less: All debt assumed by others			
:Ontario - special purpose loans	80	-	
:Ontario - Other	81	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	
Subtotal			
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	
Subtotal			
Total	15	10,860,357	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	10,860,357	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	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	-	
Ontario Clean Water Agency - 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	4,242,533	
Total liability under OMERS plans			
- initial unfunded	34	792,661	
- 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	5,035,194	

1994 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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. 1994 Debt Charges					
		principal		interest	
		1		2	
		\$		\$	
Recovered from the consolidated revenue fund	50	720,408	635,955		
- general tax rates *	51	519,466	442,773		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	10,083	11,989		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	71,000	42,420		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	1,320,957	1,133,137		
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
		\$	\$	\$	\$
1995	60	1,213,530	979,853	-	-
1996	61	1,246,031	865,908	-	-
1997	62	1,219,100	747,184	-	-
1998	63	1,352,100	628,818	-	-
1999	64	1,415,799	494,492	-	-
2000-2004	65	4,047,797	676,083	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	10,494,357	4,392,338	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	-			
1996	73	97,640			
1997	74	107,920			
1998	75	118,200			
1999	76	128,480			
Total	77	452,240			
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Niagara Falls C

9LT  
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For the year ended December 31, 1994.

		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		29,403,494	251,304	29,654,799							
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	57,767	29,403,494	251,304	29,654,799	28,877,713	381,446	-	339,730	-	29,598,889	1,857
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	-	3,906,792	-	3,906,792	3,906,792	-	-	-	-	3,906,792	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	57,767	33,310,286	251,304	33,561,591	32,784,505	381,446	-	339,730	-	33,505,681	1,857



## 1994 FINANCIAL INFORMATION RETURN

Municipality

## Niagara Falls C

**9LT**

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1994.*

		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	- 6,968	18,127,239	245,842	-	18,373,081	17,942,237	241,069	195,388	-	18,378,694	- 1,355
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 2	7,745,692	75,445	-	7,821,137	7,659,458	92,461	69,218	-	7,821,137	2
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 13,201	15,801,516	214,120	-	16,015,636	15,652,708	207,127	170,459	-	16,030,294	1,457
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 1,144	6,756,227	65,811	-	6,822,038	6,682,209	79,443	60,387	-	6,822,039	- 1,143
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 21,311	48,430,674	601,218	-	49,031,892	47,936,612	620,100	495,452	-	49,052,164	- 1,039

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Niagara Falls C

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		1	\$
Balance at the beginning of the year	1	16,114,855	
Revenues			
Contributions from revenue fund	2	1,335,196	
Contributions from capital fund	3	-	
Development Charges Act	67	652,455	
Lot levies and subdivider contributions	60	34,350	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	233,383	
- other	6	-	
--	9	79,411	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,334,795	
Expenditures			
Transferred to capital fund	14	304,117	
Transferred to revenue fund	15	2,831,796	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,135,913	
Balance at the end of the year for:			
Reserves	23	7,325,480	
Reserve Funds	24	7,988,257	
Total	25	15,313,737	
Analysed as follows:			
Working funds	26	265,000	
Contingencies	27	-	
Ontario Clean Water Agency 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	507,899	
- parks and recreation	64	389,934	
- library	65	304,472	
- other cultural	66	-	
- water	38	1,047,488	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	87,109	
Development Charges Act	68	905,178	
Lot levies and subdivider contributions	44	4,968,992	
Recreational land (the Planning Act)	46	148,846	
Parking revenues	45	287,084	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	6,401,735	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	15,313,737	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara Falls C
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For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	409,512	-
Accounts receivable			
Canada	2	783,112	
Ontario	3	643,402	
Region or county	4	300,675	
Other municipalities	5	9,000	
School Boards	6	406,089	portion of taxes
Waterworks	7	1,707,632	receivable for
Other (including unorganized areas)	8	1,017,438	business taxes
Taxes receivable			
Current year's levies	9	7,423,563	576,397
Previous year's levies	10	3,330,764	157,430
Prior year's levies	11	2,327,356	285,173
Penalties and interest	12	1,271,493	158,178
Less allowance for uncollectables (negative)	13	- 680,000	- 600,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	912,971	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	10,860,357	
Other long term assets	20	785,439	-
Total	21	31,508,803	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Niagara Falls C
-----------------

For the year ended December 31, 1994.

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	9,090		
Ontario	27	683,219		
Region or county	28	2,736,286		
Other municipalities	29	1,461		
School Boards	30	42,725		
Trade accounts payable	31	1,633,457		
Other	32	1,770,315		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	6,475,682		
- special area rates and special charges	35	3,879,758		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	138,917		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	366,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	15,313,737		
Accumulated net revenue (deficit)				
General revenue	42	817,553		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,473,145		
Libraries	49	3,460		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,857		
School boards	57	- 1,039		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,836,820		
Total	59	31,508,803		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		7
Non-line Department Support Staff	2		56
Fire	3		107
Police	4		-
Transit	5		41
Public Works	6		174
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		49
Libraries	11		30
Planning	12		12
Total	13		476

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	21,122,898		2,072,247	
Employee benefits	15	4,790,317		564,723	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			90,599,162	
Previous years' tax	17			13,739,061	
Penalties and interest	18			4,003,382	
	19			108,341,605	
	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			1,771,537	
- recoverable from general municipal revenues	25			769,557	
Transfers to tax sale and tax registration accounts	26			88,836	
The Municipal Elderly Residents' Assistance Act - reductions	27			52,300	
- refunds	28			28,000	
Other (specify)	80			-	
Total reductions	29			111,051,835	
Amounts added to the tax roll for collection purposes only	30			-	
Business taxes written off under subsection 441(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19940228
Due date of last installment (YYYYMMDD)	33		19940420
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19940630
Due date of last installment (YYYYMMDD)	36		19940921
			\$
Supplementary taxes levied with 1995 due date	37		-

		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 1995	58	8,368,000	-	-	-
in 1996	59	-	-	-	-
in 1997	60	-	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	8,368,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	111,152		97,905	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	29,700	3,968,384	3,129,237	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1994 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	29,200	3,552,899	2,801,020	
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	5,672,000			
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, 1993					67	-	1,415,000	-	1,415,000
Approved in 1994					68	-	-	8,330,000	8,330,000
Financed in 1994					69	-	-	-	-
No long term financing necessary					70	-	1,415,000	7,130,000	8,545,000
Approved but not financed as at December 31, 1994					71	-	-	1,200,000	1,200,000
Applications submitted but not approved as at Decemeber 31, 1994					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1995	1996	1997	1998	1999
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					56,867,100	56,800,000	56,800,000	56,800,000	56,800,000

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
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	-
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	-



[illegible]

[illegible]