

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26043**

**MUNICIPALITY OF: Niagara Falls C**

## ANALYSIS OF REVENUE FUND REVENUES

*For the year ended December 31, 1999.*

## Niagara Falls C

1  
3

		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	106,480,105	50,274,003	37,978,722	18,227,380
Direct water billings on ratepayers -- own municipality	2	8,487,587	5,608,708		2,878,879
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	12,630,369	-		12,630,369
-- other municipalities	5	-	-		-
Subtotal	6	127,598,061	55,882,711	37,978,722	33,736,628
PAYMENTS IN LIEU OF TAXATION					
Canada	7	105,959	29,887	-	76,072
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	78,117	22,079		56,038
The Municipal Act, section 157	10	31,500	-		31,500
Other	11	30,150	-		30,150
Ontario Enterprises					
Ontario Housing Corporation	12	1,009,576	501,762	126,821	380,993
Ontario Hydro	13	1,755,211	514,595	1,238	1,239,378
Liquor Control Board of Ontario	14	1,017,447	-	-	1,017,447
Other	15	216,830	61,385	-	155,445
Municipal enterprises	16	256,890	72,881	-	184,009
Other municipalities and enterprises	17	54,687	25,414	-	29,273
Subtotal	18	4,556,367	1,228,003	128,059	3,200,305
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,395,000			1,395,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	900,000			900,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,295,000			2,295,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	268,591			268,591
Canada specific grants	30	17,406			17,406
Other municipalities - grants and fees	31	24,813			24,813
Fees and service charges	32	9,188,514			9,188,514
Subtotal	33	9,499,324			9,499,324
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,175,817	-	-	2,175,817
Rents, concessions and franchises	36	-			-
Fines	37	34,165			34,165
Penalties and interest on taxes	38	1,474,579			1,474,579
Investment income - from own funds	39	271,538			271,538

## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

## Niagara Falls C

2LT - OP  
41

[illegible]



## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## Niagara Falls C

## 2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

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

2LT - UP  
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300			Total supplementary taxes				800,687
4000			Subtotal levied by tax rate				37,960,548
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						55,654
3500	Utility transmission and utility corridors						371,831
3000	--						9,934,475
3600	--						1,951,495
3100			Subtotal special charges on tax bill				12,313,455
3200			Total upper tier purpose taxation				50,274,003

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

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

2LT - SB  
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	11,810,159	7,706,238	42,872	3,892,231	168,818
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	543,137	466,514	763	69,822	6,038
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	13,383	11,604	-	1,724	55
Managed Forest	0.103500	25	7	11	7	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	12,366,704	8,184,363	43,646	3,963,784	174,911
Subtotal Commercial		19,314,219	12,513,296	349,008	6,014,448	437,467
Subtotal Industrial		4,700,231	3,045,186	84,933	1,463,652	106,460
Pipeline	1.752400	408,520	264,672	7,382	127,213	9,253
Other	-	-	-	-	-	-
Supplementary Taxes		1,189,048	788,042	19,773	357,677	23,556
Subtotal levied by tax rate		37,978,722	24,795,559	504,742	11,926,774	751,647
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		37,978,722	24,795,559	504,742	11,926,774	751,647

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara Falls C

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	300,767
Protection to Persons and Property					
Fire	2	-	-	-	75,308
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	75,308
Transportation services					
Roadways	8	46,767	-	24,813	770,567
Winter Control	9	-	-	-	-
Transit	10	-	-	-	4,760,045
Parking	11	-	-	-	1,253,024
Street Lighting	12	-	-	-	2,946
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	46,767	-	24,813	6,786,582
Environmental services					
Sanitary Sewer System	16	-	-	-	16,730
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	92,128
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	108,858
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	492,157
--	29	-	-	-	-
Subtotal	30	-	-	-	492,157
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,000	6,000	-	1,291,658
Libraries	38	218,824	11,406	-	42,807
Other Cultural	39	-	-	-	-
Subtotal	40	221,824	17,406	-	1,334,465
Planning and Development					
Planning and Development	41	-	-	-	90,377
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	90,377
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	268,591	17,406	24,813	9,188,514



		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	4,011,944	-	3,778,250	2,103,830	-	-	9,894,024
Protection to Persons and Property								
Fire	2	6,681,555	-	618,934	212,907	-	-	7,513,396
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	908,698	-	52,627	-	254,063	-	1,215,388
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	7,590,253	-	671,561	212,907	254,063	-	8,728,784
Transportation services								
Roadways	8	4,167,545	1,018,909	4,119,023	526,754	-	-	9,832,231
Winter Control	9	481,931	-	237,641	-	-	-	719,572
Transit	10	3,083,084	-	3,017,330	-	-	-	6,100,414
Parking	11	257,303	9,393	393,188	279,731	-	-	939,615
Street Lighting	12	-	-	485,557	126,000	-	-	611,557
Air Transportation	13	-	-	-	-	64,070	-	64,070
--	14	-	-	-	-	-	-	-
Subtotal	15	7,989,863	1,028,302	8,252,739	932,485	64,070	-	18,267,459
Environmental services								
Sanitary Sewer System	16	457,254	359,314	465,423	875,235	-	-	2,157,226
Storm Sewer System	17	102,553	468,483	36,043	450,000	-	-	1,057,079
Waterworks System	18	1,218,408	41,287	818,154	2,461,509	-	-	4,539,358
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	1,361,000	-	-	1,361,000
Subtotal	23	1,778,215	869,084	1,319,620	5,147,744	-	-	9,114,663
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	808,797	-	155,073	128,753	-	-	1,092,623
--	29	-	-	-	-	-	-	-
Subtotal	30	808,797	-	155,073	128,753	-	-	1,092,623
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	3,142,718	39,273	1,891,554	174,788	-	-	5,248,333
Libraries	38	1,777,411	-	698,882	29,000	-	-	2,505,293
Other Cultural	39	-	-	-	-	292,614	-	292,614
Subtotal	40	4,920,129	39,273	2,590,436	203,788	292,614	-	8,046,240
Planning and Development								
Planning and Development	41	798,936	-	69,008	54,116	-	-	922,060
Commercial and Industrial	42	191,621	-	465,427	45,505	899,000	-	1,601,553
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	990,557	-	534,435	99,621	899,000	-	2,523,613
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	28,089,758	1,936,659	17,302,114	8,829,128	1,509,747	-	57,667,406

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		2,446,208	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		4,449,586	
Reserves and Reserve Funds	3		4,206,694	
Subtotal	4		8,656,280	
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		-	
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		10,000	
Canada	21		831,997	
Other Municipalities	22		-	
Subtotal	23		841,997	
Other Financing				
Prepaid Special Charges	24		52,058	
Proceeds From Sale of Land and Other Capital Assets	25		884,459	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		770,086	
--	31		-	
Subtotal	32		1,706,603	
Total Sources of Financing	33		11,204,880	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		7,822,431	
Subtotal	36		7,822,431	
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		968,897	
Total Applications	42		8,791,328	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		32,656	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	4,139,701	
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		3,012,642	
- -	48		1,159,715	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		32,656	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	
			-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Niagara Falls C

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	344,822
Protection to Persons and Property					
Fire	2	-	-	-	597,396
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	597,396
Transportation services					
Roadways	8	-	581,997	-	1,889,188
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	9,854
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	581,997	-	1,899,042
Environmental services					
Sanitary Sewer System	16	-	-	-	44,703
Storm Sewer System	17	10,000	-	-	180,541
Waterworks System	18	-	-	-	3,693,585
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	10,000	-	-	3,918,829
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	81,922
--	29	-	-	-	-
Subtotal	30	-	-	-	81,922
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	351,816
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	351,816
Planning and Development					
Planning and Development	41	-	-	-	93,903
Commercial and Industrial	42	-	250,000	-	534,701
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	250,000	-	628,604
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	10,000	831,997	-	7,822,431

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara Falls C

7  
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	2,238,068	
Transit	10	-	
Parking	11	-	
Street Lighting	12	16,438	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	2,254,506	
Storm Sewer System	17	870,058	
Waterworks System	18	960,360	
Garbage Collection	19	158,851	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	1,989,269	
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	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	97,976	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	97,976	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	765,000	
Telephone	50	-	
	Total 51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Niagara Falls C

8  
12

		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	-	
: To Canada and agencies	2	-	
: To other	3	5,106,751	
Subtotal	4	5,106,751	
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: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	5,106,751	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	5,106,751	
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 U.S. dollars	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	4,119,951	
Total liability under OMERS plans			
- initial unfunded	34	348,365	
- 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	4,468,316	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Niagara Falls C

8  
12

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. 1999 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	779,838	287,738		
- special are rates and special charges	51	603,212	224,584		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	25,356	15,931		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	80,000	61,400		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	1,488,406	589,653		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
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
		\$	\$	\$	\$
2000	61	1,543,463	382,062	-	-
2001	62	1,442,685	236,067	-	-
2002	63	654,474	112,954	-	-
2003	64	391,812	50,968	-	-
2004		147,672	23,548	-	-
2005 - 2009	65	161,645	8,082	-	-
2010 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,341,751	813,681	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
2000	72			380,000	
2001	73			774,000	
2002	74			1,436,000	
2003	75			895,000	
2004	76			850,000	
Total	77			4,335,000	
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
		principal		interest	
		1	2		
		\$	\$		
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1999 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		37,159,861	800,687	37,960,548	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		9,934,475	-	9,934,475	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		1,951,495	-	1,951,495	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		1,228,003	-	1,228,003	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	50,273,834	800,687	51,074,521	49,846,518	-	1,228,003	-	51,074,521	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	427,485	-	427,485	427,485	-	-	-	427,485	-
Direct water billings	20	-	5,608,708	-	5,608,708	5,608,708	-	-	-	5,608,708	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	56,310,027	800,687	57,110,714	55,882,711	-	1,228,003	-	57,110,714	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	24,110,273	788,042	-	24,898,315	24,795,559	102,756	-	24,898,315	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	485,458	19,773	-	505,231	504,742	489	-	505,231	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	11,591,241	357,677	-	11,948,918	11,926,774	22,144	-	11,948,918	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	730,761	23,556	-	754,317	751,647	2,670	-	754,317	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	36,917,733	1,189,048	-	38,106,781	37,978,722	128,059	-	38,106,781	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Niagara Falls C

10  
15

		1	\$
Balance at the beginning of the year	1	20,957,932	
Revenues			
Contributions from revenue fund	2	4,379,542	
Contributions from capital fund	3	70,998	
Development Charges Act	67	2,593,883	
Lot levies and subdivider contributions	60	157,828	
Recreational land (the Planning Act)	61	183,925	
Investment income - from own funds	5	741,292	
- other	6	-	
--	9	879,062	
--	10	24,000	
--	11	16,000	
--	12	2,900	
Total revenue	13	9,049,430	
Expenditures			
Transferred to capital fund	14	4,206,694	
Transferred to revenue fund	15	1,035,617	
Charges for long term liabilities - principal and interest	16	-	
--	63	149,916	
--	20	93,717	
--	21	425	
Total expenditure	22	5,486,369	
Balance at the end of the year for:			
Reserves	23	10,140,522	
Reserve Funds	24	14,380,471	
Total	25	24,520,993	
Analysed as follows:			
Reserves and discretionary reserve funds:			
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	393,687	
- parks and recreation	64	125,688	
- library	65	683,497	
- other cultural	66	-	
- water	38	407,302	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,189,236	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	11,774,692	
--	53	164,439	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	4,802,989	
Lot levies and subdivider contributions	44	2,069,027	
Recreational land (the Planning Act)	46	357,212	
Parking revenues	45	1,249,859	
Debenture repayment	47	868,398	
Exchange rate stabilization	48	-	
--	55	169,967	
--	56	-	
--	57	-	
Total	58	24,520,993	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,416,636	-
Accounts receivable			
Canada	2	171,356	
Ontario	3	13,881	
Region or county	4	667,271	
Other municipalities	5	1,356	
School Boards	6	75,506	portion of taxes
Waterworks	7	3,513,699	receivable for
Other (including unorganized areas)	8	777,906	business taxes
Taxes receivable			
Current year's levies	9	9,152,549	
Previous year's levies	10	2,380,787	2,112
Prior year's levies	11	1,980,889	153,844
Penalties and interest	12	1,324,030	33,303
Less allowance for uncollectables (negative)	13	- 920,000	- 47,375
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	29,847	
Other	17	7,794,728	
Other current assets	18	1,209,329	portion of line 20
Capital outlay to be recovered in future years	19	5,106,751	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	676,149	-
	21	44,372,670	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	3,853,491		
Accounts payable and accrued liabilities				
Canada	26	3,243		
Ontario	27	3,800		
Region or county	28	102,450		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	133,083		
Other	32	7,592,437		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,068,756		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	272,995		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	765,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	24,520,993		
Accumulated net revenue (deficit)				
General revenue	42	1,325,207		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,100,578		
Libraries	49	27,362		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	635,931		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 32,656		
Total	59	44,372,670		

## 1999 FINANCIAL INFORMATION RETURN

Municipality

Niagara Falls C

12  
17

## STATISTICAL DATA

*For the year ended December 31, 1999.*

		1
1.	Number of continuous full time employees as at December 31	
	Administration	96
	Non-line Department Support Staff	23
	Fire	105
	Police	-
	Transit	53
	Public Works	124
	Health Services	-
	Homes for the Aged	-
	Other Social Services	-
	Parks and Recreation	47
	Libraries	22
	Planning	11
	<b>Total</b>	<b>481</b>

		continuous full time employees December 31		other
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	22,059,261	1,880,944	
Employee benefits	15	3,678,592	470,961	

		1	2
		\$	%
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections:	Current year's tax	16	91,112,667
	Previous years' tax	17	4,470,506
	Penalties and interest	18	1,427,125
	<b>Subtotal</b>	19	97,010,298
	Discounts allowed	20	-
	Tax adjustments under section 421, 441 and 442 of the Municipal Act		
	- recoverable from general municipal accounts	25	437,260
	- recoverable from upper tier	90	1,112,849
	- recoverable from school boards	91	843,240
	Transfers to tax sale and tax registration accounts	26	-
	The Municipal Elderly Residents' Assistance Act - reductions	27	-
	- refunds	28	-
	Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
	- deferrals	92	-
	- cancellations	93	-
	- other	94	-
	Rebates to eligible charities under section 442.1 of the Municipal Act		
	- recoverable from general municipal accounts	95	-
	- recoverable from upper tier	96	-
	- recoverable from school boards	97	-
	Rebates under section 442.2 of the Municipal Act		
	- commercial properties	98	5,798,816
	- industrial properties	99	221,326
	--	80	339,545
	<b>Total reductions</b>	29	104,641,592
	Amounts added to the tax roll for collection purposes only	30	1,660,000
	Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1999 (lower tier municipalities only)</b>		
Interim billings:	Number of installments	31
	Due date of first installment (YYYYMMDD)	32
	Due date of last installment (YYYYMMDD)	33
Final billings:	Number of installments	34
	Due date of first installment (YYYYMMDD)	35
	Due date of last installment (YYYYMMDD)	36
		\$
Supplementary taxes levied with 2000 due date		37

5. Projected capital expenditures and long term financing requirements as at December 31				
		long term financing requirements		
	gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
	1 \$	2 \$	3 \$	4 \$
Estimated to take place				
in 2000	58 18,271,000	-	-	2,492,000
in 2001	59 13,280,000	-	-	5,079,000
in 2002	60 17,011,000	-	-	9,425,000
in 2003	61 13,911,000	-	-	5,873,000
in 2004	62 13,760,000	-	-	5,575,000
<b>Total</b>	63 76,233,000	-	-	28,444,000

STATISTICAL DATA

For the year ended December 31, 1999.

		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		1999 billings residential units	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		31,812	
In other municipalities (specify municipality)		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1999 billings residential units	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		31,270	
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	
		1		2	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		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.	
		1		2	
		\$		\$	
Approved but not financed as at December 31, 1998		67		-	
Approved in 1999		68		-	
Financed in 1999		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1999		71		-	
Applications submitted but not approved as at Decemeber 31, 1999		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		1		2	
		\$		\$	
73		49,600,000		50,000,000	
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		15	
Construction contracts awarded at \$100,000 or greater		86		11	

ANALYSIS OF USER FEES

Municipality

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

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
Transit fares	10	1 Each	1	2	1,063,018	0
Charter and bus rentals	10	2 Hour	61	61	1,533,631	0
Diesel fuel	10	3 Litre	1	1	1,049,013	0
Organized hockey	37	4 Hour	80	128	554,549	0
Engineering fees	10	5 Percent			697,917	0
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			4,898,128	
All other user fees		22			4,290,386	
	Total	23			9,188,514	