

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 26000

MUNICIPALITY OF: Niagara R

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Niagara R

		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	265,363,063	-	-	265,363,063
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	265,363,063	-	-	265,363,063
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,531,200			1,531,200
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	1,057,000			1,057,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,588,200			2,588,200
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	187,503,830			187,503,830
Canada specific grants	30	41,574			41,574
Other municipalities - grants and fees	31	1,721,491			1,721,491
Fees and service charges	32	26,790,661			26,790,661
Subtotal	33	216,057,556			216,057,556
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	377,598	-	-	377,598
Rents, concessions and franchises	36	306,861			306,861
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	353			353
- other	40	2,732,096			2,732,096
Donations	70	-			-
Sales of publications, equipment, etc	42	100,927			100,927
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	15,736,221			15,736,221
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	2,081,000			2,081,000
--	46	-			-
--	47	4,455,110			4,455,110
--	48	6,050			6,050
Subtotal	50	25,796,216	-	-	25,796,216

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

Niagara R

2LT - UP
42

For the year ended December 31, 1999.

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					
4000	Subtotal levied by tax rate						-
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						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Niagara R

2LT - SB
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	-	-	-	-	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	-	-	-	-	-
Subtotal Commercial			-	-	-	-	-
Subtotal Industrial			-	-	-	-	-
Pipeline		-	-	-	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			-	-	-	-	-
Subtotal levied by tax rate			-	-	-	-	-
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			-	-	-	-	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara R

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	518,123	41,574	1,100	37,355
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	1,031,339	-	-	4,324,197
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	1,031,339	-	-	4,324,197
Transportation services					
Roadways	8	-	-	-	557,507
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	557,507
Environmental services					
Sanitary Sewer System	16	-	-	-	1,299,228
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	53,225
Garbage Collection	19	-	-	14,641	70,675
Garbage Disposal	20	-	-	-	1,020,765
Pollution Control	21	-	-	-	-
--	22	-	-	1,705,750	3,325,818
Subtotal	23	-	-	1,720,391	5,769,711
Health Services					
Public Health Services	24	6,093,598	-	-	75,280
Public Health Inspection and Control	25	-	-	-	148,165
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	6,093,598	-	-	223,445
Social and Family Services					
General Assistance	31	147,123,998	-	-	-
Assistance to Aged Persons	32	20,937,293	-	-	14,821,626
Assitance to Children	33	-	-	-	-
Day Nurseries	34	11,799,479	-	-	649,608
--	35	-	-	-	-
Subtotal	36	179,860,770	-	-	15,471,234
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	407,212
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	407,212
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	187,503,830	41,574	1,721,491	26,790,661

		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	7,730,843	964,272	17,154,073	10,917,417	-	8,094,331	28,672,274
Protection to Persons and Property								
Fire	2	3,700	-	8,000	-	-	-	11,700
Police	3	55,367,891	1,662,308	4,647,708	5,053,898	-	4,116,723	70,848,528
Conservation Authority	4	-	-	-	-	968,152	-	968,152
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	55,371,591	1,662,308	4,655,708	5,053,898	968,152	4,116,723	71,828,380
Transportation services								
Roadways	8	8,970,813	6,856,315	2,503,355	6,586,553	-	2,383,379	22,533,657
Winter Control	9	1,325,056	-	4,062,888	-	-	-	5,387,944
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	10,295,869	6,856,315	6,566,243	6,586,553	-	2,383,379	27,921,601
Environmental services								
Sanitary Sewer System	16	6,215,951	10,605,804	9,169,174	14,525,847	-	1,705,567	42,222,343
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	3,660,861	1,814,055	4,999,050	13,414,441	-	169,553	24,057,960
Garbage Collection	19	155,241	-	5,059,215	910,251	-	61,307	6,063,400
Garbage Disposal	20	216,029	1,635,934	1,372,363	2,923,301	-	1,906,945	8,054,572
Pollution Control	21	-	-	-	-	-	-	-
--	22	1,358,539	-	3,053,759	1,311,102	-	293,176	6,016,576
Subtotal	23	11,606,621	14,055,793	23,653,561	33,084,942	-	4,013,934	86,414,851
Health Services								
Public Health Services	24	8,499,578	-	1,653,207	1,642,780	-	450,894	12,246,459
Public Health Inspection and Control	25	1,179,548	-	218,845	-	-	-	1,398,393
Hospitals	26	-	-	-	-	50,000	-	50,000
Ambulance Services	27	147,090	-	4,413,397	-	-	-	4,560,487
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	9,826,216	-	6,285,449	1,642,780	50,000	450,894	18,255,339
Social and Family Services								
General Assistance	31	7,383,714	-	118,171,034	295,690	65,583,738	427,327	191,006,849
Assistance to Aged Persons	32	32,930,861	1,492,377	6,279,338	949,774	-	1,994,519	43,646,869
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	2,658,471	-	12,049,657	14,300	-	279,907	15,002,335
--	35	-	-	-	-	-	-	-
Subtotal	36	42,973,046	1,492,377	136,500,029	1,259,764	65,583,738	1,847,099	249,656,053
Social Housing	90	85,780	-	21,665,455	-	-	43,298	21,794,533
Recreation and Cultural Services								
Parks and Recreation	37	-	212	-	-	-	-	212
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	7,776	-	7,776
Subtotal	40	-	212	-	-	7,776	-	7,988
Planning and Development								
Planning and Development	41	1,300,062	-	104,462	1,416	-	5,762	1,411,702
Commercial and Industrial	42	-	-	-	-	871,135	-	871,135
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,300,062	-	104,462	1,416	871,135	5,762	2,282,837
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	139,190,028	25,031,277	216,584,980	58,546,770	67,480,801	-	506,833,856

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Niagara R		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1 -	13,670,471
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	9,756,407
Reserves and Reserve Funds	3	33,021,461
Subtotal	4	42,777,868
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	149,900
Serial Debentures	13	25,955,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	26,104,900
Grants and Loan Forgiveness		
Ontario	20	313,272
Canada	21	-
Other Municipalities	22	1,457,958
Subtotal	23	1,771,230
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	48,669
Investment Income		
From Own Funds	26	702,634
Other	27	-
Donations	28	57,926
--	30	232,165
--	31	665,960
Subtotal	32	1,707,354
Total Sources of Financing	33	72,361,352
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	51,773,668
Subtotal	36	51,773,668
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	8,233,900
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	8,233,900
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	6,846,495
Total Applications	42	66,854,063
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43 -	19,177,760
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	19,177,760
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49 -	19,177,760
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	8,233,900
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Niagara R

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	22,576	-	-	4,323,125
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	1,703,707
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,703,707
Transportation services					
Roadways	8	294,226	-	1,395,125	16,111,134
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	294,226	-	1,395,125	16,111,134
Environmental services					
Sanitary Sewer System	16	19,458	-	61,983	17,636,411
Storm Sewer System	17	-	-	-	-
Waterworks System	18	35,661	-	850	4,950,693
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,202,331
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	16,203	-	62,833	27,789,435
Health Services					
Public Health Services	24	-	-	-	642,780
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	642,780
Social and Family Services					
General Assistance	31	-	-	-	270,689
Assistance to Aged Persons	32	12,673	-	-	917,082
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	14,300
--	35	-	-	-	-
Subtotal	36	12,673	-	-	1,202,071
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	1,416
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,416
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	313,272	-	1,457,958	51,773,668

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Niagara R

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	5,975,312	
Police	3	-	
Conservation Authority	4	5,888,040	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	5,888,040	
Winter Control	9	34,090,835	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	34,090,835	
Storm Sewer System	17	26,899,742	
Waterworks System	18	-	
Garbage Collection	19	8,301,198	
Garbage Disposal	20	-	
Pollution Control	21	16,242,160	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	51,443,100	
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	4,527,651	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Niagara R

		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	9,150,155
: To Canada and agencies		2	194,015
: To other		3	156,467,061
Subtotal		4	165,811,231
Plus: All debt assumed by the municipality from others		5	6,809,963
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	14,397,760
:Other municipalities		8	56,298,496
Subtotal		9	70,696,256
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	101,924,938
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	101,760,507
Long term bank loans		18	-
Lease purchase agreements		19	164,432
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	19,271,820
Total liability under OMERS plans			
- initial unfunded		34	-
- 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	28,472,597
--		43	-
--		44	-
Total		45	47,744,417

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Niagara R

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	17,214,361	7,816,916				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	17,214,361	7,816,916				
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	18,321,344	7,654,464	-	-	-	-
2001	62	16,202,853	5,973,486	-	-	-	-
2002	63	14,286,795	4,684,783	-	-	-	-
2003	64	13,729,356	3,537,857	-	-	-	-
2004		12,375,283	2,476,487	-	-	-	-
2005 - 2009	65	25,177,540	4,448,447	-	-	-	-
2010 onwards	79	1,831,767	607,464	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	101,924,938	29,382,988	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	2,959,920					
2001	73	2,914,800					
2002	74	1,703,520					
2003	75	1,744,240					
2004	76	1,621,440					
Total	77	10,943,920					
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 R

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Niagara R

10
15

		1	\$
Balance at the beginning of the year	1	100,767,503	
Revenues			
Contributions from revenue fund	2	48,790,363	
Contributions from capital fund	3	6,846,495	
Development Charges Act	67	2,470,077	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	2,477,631	
- other	6	-	
--	9	- 73,879	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	60,510,687	
Expenditures			
Transferred to capital fund	14	33,021,461	
Transferred to revenue fund	15	15,736,221	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	48,757,682	
Balance at the end of the year for:			
Reserves	23	25,196,366	
Reserve Funds	24	87,324,141	
Total	25	112,520,507	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,222,552	
Contingencies	27	7,874,797	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	5,284,253	
Sick leave	31	6,073,484	
Insurance	32	2,545,447	
Workers' compensation	33	10,251,786	
Capital expenditure - general administration	34	6,900,885	
- roads	35	1,715,717	
- sanitary and storm sewers	36	29,077,431	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	17,756,555	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	3,536,539	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	1,594,891	
--	53	1,955,037	
--	54	2,410,353	
Obligatory reserve funds:			
Development Charges Act	68	7,985,664	
Lot levies and subdivider contributions	44	134,228	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	110,223	
Exchange rate stabilization	48	5,090,665	
--	55	-	
--	56	-	
--	57	-	
Total	58	112,520,507	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara R

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	14,921,714	-
Accounts receivable			
Canada	2	1,896,351	
Ontario	3	5,499,992	
Region or county	4	-	
Other municipalities	5	12,630,108	
School Boards	6	976,320	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	8,004,647	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	125,496,049	
Other current assets	18	6,153,057	portion of line 20
Capital outlay to be recovered in future years	19	101,924,938	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	646,339	-
	21	278,149,515	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Niagara R

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	-		
Accounts payable and accrued liabilities				
Canada	26	4,755,534		
Ontario	27	11,198,996		
Region or county	28	-		
Other municipalities	29	685,039		
School Boards	30	-		
Trade accounts payable	31	14,028,341		
Other	32	1,689,958		
Other current liabilities	33	8,181,916		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	101,924,938		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	112,520,507		
Accumulated net revenue (deficit)				
General revenue	42	3,986,526		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	19,177,760		
Total	59	278,149,515		

Municipality

Niagara R

For the year ended December 31, 1999.

12
17

1. Number of continuous full time employees as at December 31		1		
Administration	1	20		
Non-line Department Support Staff	2	99		
Fire	3	-		
Police	4	843		
Transit	5	-		
Public Works	6	423		
Health Services	7	191		
Homes for the Aged	8	638		
Other Social Services	9	271		
Parks and Recreation	10	-		
Libraries	11	-		
Planning	12	19		
Total		13	2,504	
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:	14	101,320,957	13,555,412	
Wages and salaries				
Employee benefits	15	22,611,703	1,701,956	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	-		
Previous years' tax	17	-		
Penalties and interest	18	-		
Subtotal		19	-	
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	-		
- recoverable from upper tier	90	-		
- recoverable from school boards	91	-		
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	-		
		2		
		%		
Rebates to eligible charities under section 442.1 of the Municipal Act	95	-	-	
- recoverable from general municipal accounts				
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-	-	
- industrial properties	99	-	-	
--	80	-	-	
Total reductions		29	-	
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 1999 (lower tier municipalities only)				
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 Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place	1	2	3	4
in 2000	\$	\$	\$	\$
in 2000	58	112,050,800	-	-
in 2001	59	72,820,000	-	-
in 2002	60	61,875,000	-	-
in 2003	61	61,188,000	-	-
in 2004	62	63,522,000	-	-
Total	63	371,455,800	-	-

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	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	-	-	-
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	-	-	-
In other municipalities (specify municipality)					
--		45	-	-	-
--		46	-	-	-
--		47	-	-	-
--		48	-	-	-
--		65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		640	680

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
				539,765

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, 1998		67	-	5,392,400	74,405,833
Approved in 1999		68	-	-	52,801,957
Financed in 1999		69	-	-	17,871,000
No long term financing necessary		70	-	400,000	20,051,000
Approved but not financed as at December 31, 1999		71	-	4,992,400	89,285,790
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		511,622,000	521,854,000	532,291,000	542,937,000	553,796,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded		85	43
Construction contracts awarded at \$100,000 or greater		86	37
			26,769,450
			26,555,797

ANALYSIS OF USER FEES

Municipality

Niagara R

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
	1	Hour	34	42	2,304,043	Policing - C
	2	Month		1,278	6,197,813	Long Stay -
	3	Month		1,521	3,037,024	Long Stay -
	4	Month		1,825	3,260,338	Long Stay -
	5	Month		1,825	1,332,994	Long Stay -
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			16,132,212	
All other user fees		22			10,658,449	
	Total	23			26,790,661	