

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26053**

**MUNICIPALITY OF: St. Catharines C**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

St. Catharines C

		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	166,146,140	43,898,460	75,603,501	46,644,180
Direct water billings on ratepayers -- own municipality	2	11,684,895	7,206,807		4,478,088
-- other municipalities	3	23,626	-		23,626
Sewer surcharge on direct water billings -- own municipality	4	2,077,306	-		2,077,306
-- other municipalities	5	-	-		-
Subtotal	6	179,931,967	51,105,267	75,603,501	53,223,199
PAYMENTS IN LIEU OF TAXATION					
Canada	7	174,455	31,549	-	142,906
Canada Enterprises	8	238,835	43,192	-	195,643
Ontario					
The Municipal Tax Assistance Act	9	783,564	260,174		523,390
The Municipal Act, section 157	10	637,800	210,334		427,466
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,431,363	258,856	652,242	520,265
Ontario Hydro	13	1,209,089	220,005	-	989,084
Liquor Control Board of Ontario	14	26,346	8,753	-	17,593
Other	15	-	-	-	-
Municipal enterprises	16	657,650	118,933	-	538,717
Other municipalities and enterprises	17	484,109	87,581	-	396,528
Subtotal	18	5,643,211	1,239,377	652,242	3,751,592
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	3,025,088			3,025,088
.....	61	-			-
Subtotal	69	3,025,088			3,025,088
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,056,131			2,056,131
Canada specific grants	30	21,245			21,245
Other municipalities - grants and fees	31	576,018			576,018
Fees and service charges	32	11,684,242			11,684,242
Subtotal	33	14,337,636			14,337,636
OTHER REVENUES					
Trailer revenue and licences	34	1,540			838
Licences and permits	35	1,614,102	-	-	1,614,102
Fines	37	439,285			439,285
Penalties and interest on taxes	38	2,213,415			2,213,415
Investment income - from own funds	39	1,362,024			1,362,024
- other	40	-			-
Sales of publications, equipment, etc	42	182,955			182,955
Contributions from capital fund	43	10,459			10,459
Contributions from reserves and reserve funds	44	2,277,773			2,277,773
Contributions from non-consolidated entities	45	-			-
--	46	7,648			7,648
--	47	-			-
--	48	29,580			29,580
Subtotal	50	8,138,781	-	702	8,138,079
TOTAL REVENUE	51	211,076,683	52,344,644	76,256,445	82,475,594

For the year ended December 31, 1997.

St. Catharines C

[illegible]

For the year ended December 31, 1997.

St. Catharines C

## II. Upper tier purposes

For the year ended December 31, 1997.

Municipality

St. Catharines C

## 2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

St. Catharines C
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	54,877,117	12,079,735	5,136,595	214.591000	252.459000	11,776,135	3,049,638	1,296,780	18,123	15,449	26,938	16,183,063
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	260,548	-	-	-	-	260,548
Total Taxation	0	-	-	-	-	-	11,776,135	3,310,186	1,296,780	18,123	15,449	26,938	16,443,611
Total all school board taxation	0	-	-	-	-	-	49,904,169	17,665,245	7,082,379	219,837	201,484	530,387	75,603,501

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

Municipality

St. Catharines 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	13,508	-	11,539	1,051,372
Protection to Persons and Property					
Fire	2	4,620	-	309,060	10,873
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	168,730
Emergency measures	6	-	-	-	-
Subtotal	7	4,620	-	309,060	179,603
Transportation services					
Roadways	8	-	-	4,710	286,550
Winter Control	9	-	-	34,537	-
Transit	10	1,268,146	-	125,004	4,302,179
Parking	11	-	-	-	1,220,596
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	91,168	85,437
--	14	-	-	-	85,060
Subtotal	15	1,268,146	-	255,419	5,979,822
Environmental services					
Sanitary Sewer System	16	-	-	-	238,836
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	546,519
Garbage Collection	19	-	-	-	178,638
Garbage Disposal	20	-	-	-	176,909
Pollution Control	21	-	-	-	4,080
--	22	-	-	-	-
Subtotal	23	-	-	-	1,144,982
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	543,692
--	29	-	-	-	-
Subtotal	30	-	-	-	543,692
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	58,260	-	-	18,951
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	336,779	-	-	64,209
Subtotal	36	395,039	-	-	83,160
Recreation and Cultural Services					
Parks and Recreation	37	17,782	-	-	2,200,869
Libraries	38	271,435	-	-	269,603
Other Cultural	39	50,601	-	-	116,905
Subtotal	40	339,818	-	-	2,587,377
Planning and Development					
Planning and Development	41	-	-	-	70,856
Commercial and Industrial	42	35,000	15,246	-	6,442
Residential Development	43	-	5,999	-	-
Agriculture and Reforestation	44	-	-	-	28,037
Tile Drainage and Shoreline Assistance	45				8,899
--	46	-	-	-	-
Subtotal	47	35,000	21,245	-	114,234
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,056,131	21,245	576,018	11,684,242

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

Municipality
St. Catharines 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	5,671,192	602,826	4,783,659	2,016,952	-	610,927	12,463,702
Protection to Persons and Property								
Fire	2	10,504,076	-	520,020	659,336	-	-	11,683,432
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	836,419	-	278,495	2,123	100,000	96,722	1,313,759
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	11,340,495	-	798,515	661,459	100,000	96,722	12,997,191
Transportation services								
Roadways	8	3,488,185	1,756,133	1,657,599	2,060,601	-	283,691	8,678,827
Winter Control	9	606,346	-	445,231	59,200	-	88,003	1,022,774
Transit	10	5,241,638	177,950	2,166,352	402,246	-	-	7,988,186
Parking	11	162,134	-	780,811	554,867	-	179,500	1,677,312
Street Lighting	12	-	-	802,608	394,000	-	-	1,196,608
Air Transportation	13	119,573	-	89,787	10,954	-	-	220,314
--	14	14,215	67,983	39,250	17,378	-	-	138,826
Subtotal	15	9,632,091	2,002,066	5,981,638	3,499,246	-	192,194	20,922,847
Environmental services								
Sanitary Sewer System	16	839,744	209,179	495,060	320,781	-	28,637	1,836,127
Storm Sewer System	17	-	1,132,338	-	180,000	-	-	1,312,338
Waterworks System	18	1,132,938	63,439	1,026,475	1,530,624	-	966,280	4,719,756
Garbage Collection	19	40,621	-	2,443,055	5,920	-	8,800	2,480,796
Garbage Disposal	20	992,417	246,874	2,303,789	272,681	-	167,136	3,648,625
Pollution Control	21	643,344	6,269	47,219	66,861	-	72,725	690,968
--	22	-	-	-	-	-	-	-
Subtotal	23	3,649,064	1,658,099	6,315,598	2,376,867	-	688,982	14,688,610
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	836,580	193,532	260,521	168,003	-	10,219	1,468,855
--	29	-	-	-	-	-	-	-
Subtotal	30	836,580	193,532	260,521	168,003	-	10,219	1,468,855
Social and Family Services								
General Assistance	31	-	-	-	-	1,000	-	1,000
Assistance to Aged Persons	32	86,719	90,165	256,821	5,022	-	22,669	461,396
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	488,571	-	185,714	124,572	-	-	798,857
Subtotal	36	575,290	90,165	442,535	129,594	1,000	22,669	1,261,253
Recreation and Cultural Services								
Parks and Recreation	37	5,512,020	525,292	2,874,089	1,200,498	29,000	22,330	10,118,569
Libraries	38	2,424,111	141,174	1,389,051	84,526	-	-	4,038,862
Other Cultural	39	392,549	419,450	294,946	35,993	159,557	813	1,303,308
Subtotal	40	8,328,680	1,085,916	4,558,086	1,321,017	188,557	21,517	15,460,739
Planning and Development								
Planning and Development	41	871,590	-	21,160	1,600	-	53,433	840,917
Commercial and Industrial	42	265,207	58,693	605,586	113,711	-	51,815	1,095,012
Residential Development	43	75	-	3,760	750	-	7,664	12,249
Agriculture and Reforestation	44	275,505	-	340,447	-	-	-	615,952
Tile Drainage and Shoreline Assistance	45	-	8,899	-	-	-	-	8,899
--	46	-	54,092	-	-	-	-	54,092
Subtotal	47	1,412,377	121,684	970,953	116,061	-	6,046	2,627,121
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	41,445,769	5,754,288	24,111,505	10,289,199	289,557	-	81,890,318

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	190,169	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,123,383	
Reserves and Reserve Funds	3	6,699,279	
Subtotal	4	9,822,662	
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	4,586,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	4,586,000	
Grants and Loan Forgiveness			
Ontario	20	1,614,424	
Canada	21	959,719	
Other Municipalities	22	31,546	
Subtotal	23	2,605,689	
Other Financing			
Prepaid Special Charges	24	49,691	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	191	
Donations	28	595,561	
--	30	-	
--	31	-	
Subtotal	32	645,443	
Total Sources of Financing	33	17,659,794	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	16,062,503	
Subtotal	36	16,062,503	
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	1,379,181	
Total Applications	42	17,441,684	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 27,941	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 3,243,240	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	296,282	
- Proceeds From Long Term Liabilities	46	1,721,785	
- Transfers From Reserves and Reserve Funds	47	552,222	
- -	48	645,010	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 27,941	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

St. Catharines C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	986,540
Protection to Persons and Property					
Fire	2	-	-	-	553,152
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	123
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	553,275
Transportation services					
Roadways	8	162,819	162,819	31,546	4,654,167
Winter Control	9	-	-	-	2,908
Transit	10	-	-	-	503,243
Parking	11	-	-	-	51,008
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	10,954
--	14	-	-	-	12,378
Subtotal	15	162,819	162,819	31,546	5,234,658
Environmental services					
Sanitary Sewer System	16	-	-	-	754,881
Storm Sewer System	17	68,347	68,347	-	2,059,350
Waterworks System	18	64,321	64,321	-	1,515,329
Garbage Collection	19	-	-	-	291
Garbage Disposal	20	-	-	-	601,526
Pollution Control	21	600,000	73,069	-	2,513,245
--	22	-	-	-	-
Subtotal	23	732,668	205,737	-	7,444,622
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	91,859
--	29	-	-	-	-
Subtotal	30	-	-	-	91,859
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	5,022
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	124,572
Subtotal	36	-	-	-	129,594
Recreation and Cultural Services					
Parks and Recreation	37	541,154	413,380	-	1,327,556
Libraries	38	-	-	-	24,192
Other Cultural	39	177,783	177,783	-	218,852
Subtotal	40	718,937	591,163	-	1,570,600
Planning and Development					
Planning and Development	41	-	-	-	6,251
Commercial and Industrial	42	-	-	-	45,104
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	51,355
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,614,424	959,719	31,546	16,062,503

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

St. Catharines C
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		1	\$
General Government	1	703,771	
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	7,741,442	
Winter Control	9	-	
Transit	10	545,734	
Parking	11	1,267,688	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	181,039	
	Subtotal 15	9,735,903	
Environmental services			
Sanitary Sewer System	16	728,418	
Storm Sewer System	17	4,375,622	
Waterworks System	18	705,812	
Garbage Collection	19	-	
Garbage Disposal	20	553,269	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	6,363,121	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	500,880	
--	29	-	
	Subtotal 30	500,880	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	404,772	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	404,772	
Recreation and Cultural Services			
Parks and Recreation	37	2,632,600	
Libraries	38	498,779	
Other Cultural	39	939,511	
	Subtotal 40	4,070,890	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	26,667	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	16,932	
--	46	32,170	
	Subtotal 47	75,769	
Electricity	48	4,205,200	
Gas	49	-	
Telephone	50	-	
	Total 51	26,060,306	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

St. Catharines C

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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	26,667
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	26,667
Plus: All debt assumed by the municipality from others			5	26,033,639
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	26,060,306
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	26,060,308
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	3,051,000
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	6,000,000
--			43	800,000
--			44	-
	Total		45	9,851,000

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

St. Catharines C

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. 1997 Debt Charges							
		principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund							
- general tax rates	50	3,772,580	1,870,669				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	58,235	52,804				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	220,920	228,980				
Recovered from unconsolidated entities							
- hydro	55	1,502,000	636,093				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	5,553,735	2,788,546				
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 \$
1998		4,333,592	1,786,360	258,347	208,099	1,674,800	460,377
1999		3,464,361	1,371,978	301,135	166,409	1,196,100	264,055
2000		2,909,095	1,027,079	326,474	117,739	1,334,300	119,378
2001		2,541,686	763,392	381,733	63,463	-	-
2002		1,546,997	523,824	-	-	-	-
2003-2007		5,791,686	918,959	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	20,587,417	6,391,592	1,267,689	555,710	4,205,200	843,810
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1998						72	-
1999						73	-
2000						74	-
2001						75	-
2002						76	-
Total						77	-
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal 1 \$	interest 2 \$
Repayment of Provincial Special Assistance						92	-
Other long term debt refinanced						93	-

## 1997 FINANCIAL INFORMATION RETURN

Municipality

## St. Catharines C

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1997.*

		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		29,172,373	378,177	29,550,550							
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		1,239,377	-	1,239,377							
Telephone and telegraph taxation	10		484,697	-	484,697							
Subtotal levied by mill rate -- general	11	-	30,896,447	378,177	31,274,624	29,550,550	484,697	-	1,239,377	-	31,274,624	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		13,863,213	-	13,863,213							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	13,863,213	-	13,863,213	13,863,213	-	-	-	-	13,863,213	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	7,206,807	-	7,206,807	7,206,807	-	-	-	-	7,206,807	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	51,966,467	378,177	52,344,644	50,620,570	484,697	-	1,239,377	-	52,344,644	-



1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

St. Catharines C

For the year ended December 31, 1997.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS	Elementary Public (specify)											
	--	30	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	29,172,373	378,177	29,550,550	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	29,172,373	378,177	29,550,550	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	75,304,035	951,708	702	76,256,445	74,602,857	1,000,644	652,242	702	76,256,445	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

St. Catharines C

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15

		1	\$
Balance at the beginning of the year	1	24,195,554	
Revenues			
Contributions from revenue fund	2	7,165,816	
Contributions from capital fund	3	1,368,722	
Development Charges Act	67	355,406	
Lot levies and subdivider contributions	60	115,463	
Recreational land (the Planning Act)	61	136,350	
Investment income - from own funds	5	190,185	
- other	6	6,133	
--	9	179,080	
--	10	152,655	
--	11	909	
--	12	-	
Total revenue	13	9,670,719	
Expenditures			
Transferred to capital fund	14	6,699,279	
Transferred to revenue fund	15	2,277,773	
Charges for long term liabilities - principal and interest	16	449,900	
--	63	10,739	
--	20	182,761	
--	21	-	
Total expenditure	22	9,620,452	
Balance at the end of the year for:			
Reserves	23	16,829,101	
Reserve Funds	24	7,416,720	
Total	25	24,245,821	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	613,038	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	7,364,167	
Sick leave	31	2,123,017	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,223,787	
- roads	35	1,467,850	
- sanitary and storm sewers	36	196,500	
- parks and recreation	64	766,734	
- library	65	1,500	
- other cultural	66	43,375	
- water	38	1,266,500	
- transit	39	380,750	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,702,800	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	3,264,344	
Recreational land (the Planning Act)	46	1,048,699	
Parking revenues	45	1,502,178	
Debenture repayment	47	1,117,108	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	59,899	
--	52	103,575	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	24,245,821	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

St. Catharines C
------------------

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	119,704,275	-
	Accounts receivable		
	Canada	2212,156	
	Ontario	3292,853	
	Region or county	4695,893	
	Other municipalities	5159,227	
	School Boards	62,092	portion of taxes
	Waterworks	71,660,669	receivable for
	Other (including unorganized areas)	8543,686	business taxes
	Taxes receivable		
	Current year's levies	99,802,207	
	Previous year's levies	103,889,347	198,168
	Prior year's levies	111,034,208	37,627
	Penalties and interest	121,589,013	101,959
	Less allowance for uncollectables (negative)	13-547,993	-
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	181,525,434	portion of line 20
	Capital outlay to be recovered in future years	1926,060,306	for tax sale / tax
	Other long term assets	20-	resistration
		2166,623,373	-
	Total		

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

St. Catharines C
------------------

For the year ended December 31, 1997.

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	-		
Ontario	27	69,334		
Region or county	28	1,700,627		
Other municipalities	29	-		
School Boards	30	111,736		
Trade accounts payable	31	3,112,626		
Other	32	1,934,083		
Other current liabilities	33	370,398		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	19,755,186		
- special area rates and special charges	35	-		
- benefitting landowners	36	126,422		
- user rates (consolidated entities)	37	705,810		
Recoverable from Reserve Funds	38	1,267,688		
Recoverable from unconsolidated entities	39	4,205,200		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	24,245,821		
Accumulated net revenue (deficit)				
General revenue	42	3,983,376		
Special charges and special areas (specify)				
--	43	2,905,304		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	25,423		
Water operations	48	1,706,161		
Libraries	49	286,127		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	84,110		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	27,941		
Total	59	66,623,373		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	33			
Non-line Department Support Staff	2	115			
Fire	3	152			
Police	4	-			
Transit	5	124			
Public Works	6	118			
Health Services	7	13			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	80			
Libraries	11	41			
Planning	12	16			
Total	13	692			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:		14	30,750,898	3,806,763	
Wages and salaries					
Employee benefits		15	7,043,187	430,374	
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	152,845,032			
Previous years' tax	17	6,026,904			
Penalties and interest	18	2,056,098			
Subtotal	19	160,928,034			
Discounts allowed	20	-			
Tax adjustments under section 362 and 263 of the Municipal Act					
- amounts added to the roll (negative)	22				
- amounts written off	23				
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24				
- recoverable from general municipal revenues	25				
Transfers to tax sale and tax registration accounts	26				
The Municipal Elderly Residents' Assistance Act - reductions	27				
- refunds	28				
Other (specify)	80				
Total reductions	29				
Amounts added to the tax roll for collection purposes only	30				
Business taxes written off under subsection 441(1) of the Municipal Act	81				
		1			
4. Tax due dates for 1997 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19,970,221			
Due date of last installment (YYYYMMDD)	33	19,970,421			
Final billings: Number of installments	34	3			
Due date of first installment (YYYYMMDD)	35	19,970,613			
Due date of last installment (YYYYMMDD)	36	19,971,010			
		\$			
Supplementary taxes levied with 1998 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 1998	58	7,193,000	-	-	4,637,000
in 1999	59	6,600,000	-	-	4,760,000
in 2000	60	6,600,000	-	-	4,760,000
in 2001	61	6,600,000	-	-	4,760,000
in 2002	62	6,600,000	-	-	4,760,000
Total	63	33,593,000	-	-	23,677,000

		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	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	54,595	6,212,688	5,472,207	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	54,595	1,242,538	834,768	
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	7,416,720	
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, 1996		67	250,000	72,000	8,171,451	
Approved in 1997		68	-	-	5,110,000	
Financed in 1997		69	-	-	4,586,000	
No long term financing necessary		70	250,000	72,000	904,000	
Approved but not financed as at December 31, 1997		71	-	-	7,791,451	
Applications submitted but not approved as at Decemeber 31, 1997		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	-	-	-	-
13. Municipal procurement this year						
				1	2	
				\$	\$	
Total construction contracts awarded				85	36	
Construction contracts awarded at \$100,000 or greater				86	23	