

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 26053**

**MUNICIPALITY OF: St. Catharines C**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

St. Catharines C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	167,106,311	74,541,448	48,005,232	44,559,631
Direct water billings on ratepayers -- own municipality	2	13,285,152	7,947,223		5,337,929
-- other municipalities	3	23,762	-		23,762
Sewer surcharge on direct water billings -- own municipality	4	2,337,679	-		2,337,679
-- other municipalities	5	-	-		-
Subtotal	6	182,752,904	82,488,671	48,005,232	52,259,001
PAYMENTS IN LIEU OF TAXATION					
Canada	7	269,037	69,600	-	199,437
Canada Enterprises	8	363,647	86,703	-	276,944
Ontario					
The Municipal Tax Assistance Act	9	842,161	395,563		446,598
The Municipal Act, section 157	10	619,575	311,770		307,805
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,411,047	594,790	152,009	664,248
Ontario Hydro	13	936,506	252,139	-	684,367
Liquor Control Board of Ontario	14	13,562	6,420	-	7,142
Other	15	-	-	-	-
Municipal enterprises	16	527,635	136,175	-	391,460
Other municipalities and enterprises	17	183,488	46,971	-	136,517
Subtotal	18	5,166,658	1,900,131	152,009	3,114,518
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,834,000			1,834,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	996,000			996,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,830,000			2,830,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,503,024			1,503,024
Canada specific grants	30	69,615			69,615
Other municipalities - grants and fees	31	732,036			732,036
Fees and service charges	32	11,965,051			11,965,051
Subtotal	33	14,269,726			14,269,726
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,621,783	-	-	1,621,783
Rents, concessions and franchises	36	299,754			299,754
Fines	37	16,368			16,368
Penalties and interest on taxes	38	1,729,174			1,729,174
Investment income - from own funds	39	-			-
- other	40	1,903,003			1,903,003
Donations	70	14,893			14,893
Sales of publications, equipment, etc	42	391,149			391,149
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,014,865			1,014,865
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	425,461			425,461
--	46	-			-
--	47	686,502			686,502
--	48	6,710			6,710
Subtotal	50	8,109,662	-	-	8,109,662





## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## St. Catharines 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

St. Catharines C
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2LT - UP  
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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					505,672
4000		Subtotal levied by tax rate					69,454,647
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						2,867,180
3400	Railway rights-of-way						75,751
3500	Utility transmission and utility corridors						120,348
3000	--						
3600	--						2,023,522
3100		Subtotal special charges on tax bill					5,086,801
3200		Total upper tier purpose taxation					74,541,448

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

St. Catharines C

2LT - SB  
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	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	20,278,910	15,077,190	76,897	4,893,046	231,777
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	1,298,242	1,128,291	5,391	147,873	16,687
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	33,800	24,931	125	8,592	152
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	21,610,952	16,230,412	82,413	5,049,511	248,616
Subtotal Commercial			17,455,515	11,309,078	315,423	5,435,646	395,368
Subtotal Industrial			7,946,184	5,148,174	143,587	2,474,442	179,981
Pipeline		1.752400	376,170	243,713	6,797	117,140	8,520
Other		-	-	-	-	-	-
Supplementary Taxes			616,411	428,703	7,947	170,008	9,753
Subtotal levied by tax rate			48,005,232	33,360,080	556,167	13,246,747	842,238
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			48,005,232	33,360,080	556,167	13,246,747	842,238

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	8,370	10,424	1,485	562,725
Protection to Persons and Property					
Fire	2	5,700	-	360,518	43,042
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	126,859
Emergency measures	6	-	-	-	-
Subtotal	7	5,700	-	360,518	169,901
Transportation services					
Roadways	8	-	-	1,473	388,233
Winter Control	9	-	-	47,633	-
Transit	10	1,097,415	-	191,357	4,466,907
Parking	11	-	-	-	1,354,034
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	91,168	100,880
--	14	-	-	-	7,636
Subtotal	15	1,097,415	-	331,631	6,317,690
Environmental services					
Sanitary Sewer System	16	-	-	-	322,967
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	572,555
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	895,522
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	564,943
--	29	-	-	-	-
Subtotal	30	-	-	-	564,943
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	61,840	-	-	18,360
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	38,402	70,669
Subtotal	36	61,840	-	38,402	89,029
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	2,479,303
Libraries	38	263,399	-	-	276,120
Other Cultural	39	31,300	12,513	-	83,683
Subtotal	40	294,699	12,513	-	2,839,106
Planning and Development					
Planning and Development	41	-	278	-	102,527
Commercial and Industrial	42	35,000	46,400	-	403,720
Residential Development	43	-	-	-	437
Agriculture and Reforestation	44	-	-	-	12,325
Tile Drainage and Shoreline Assistance	45	-	-	-	7,126
--	46	-	-	-	-
Subtotal	47	35,000	46,678	-	526,135
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,503,024	69,615	732,036	11,965,051



		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	4,868,550	459,268	4,815,089	1,628,282	-	664,055	11,107,134
Protection to Persons and Property								
Fire	2	10,552,324	-	947,927	230,299	-	-	11,730,550
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	813,807	-	393,461	8,382	-	88,997	1,304,647
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	11,366,131	-	1,341,388	238,681	-	88,997	13,035,197
Transportation services								
Roadways	8	4,531,107	1,995,847	2,021,307	1,072,269	-	577,714	9,042,816
Winter Control	9	545,850	-	617,523	45,194	-	65,350	1,143,217
Transit	10	5,347,709	179,955	2,432,139	1,821,182	-	33,508	9,747,477
Parking	11	199,988	-	754,394	684,703	-	182,500	1,821,585
Street Lighting	12	-	-	1,004,878	215,000	-	-	1,219,878
Air Transportation	13	109,344	-	111,890	36,065	-	-	257,299
--	14	-	67,801	61,923	4,614	-	-	134,338
Subtotal	15	10,733,998	2,243,603	7,004,054	3,879,027	-	494,072	23,366,610
Environmental services								
Sanitary Sewer System	16	1,217,518	235,428	195,877	1,090,765	-	44,140	2,695,448
Storm Sewer System	17	-	1,034,926	-	115,000	-	-	1,149,926
Waterworks System	18	1,395,548	129,241	1,391,452	1,801,947	-	1,115,532	5,833,720
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	299,757	116,833	174,171	156,081	-	77,351	669,491
--	22	-	-	-	-	-	-	-
Subtotal	23	2,912,823	1,516,428	1,761,500	3,163,793	-	994,041	10,348,585
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	836,144	130,539	217,832	75,534	-	30,583	1,229,466
--	29	-	-	-	-	-	-	-
Subtotal	30	836,144	130,539	217,832	75,534	-	30,583	1,229,466
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	62,971	71,484	77,619	7,280	-	22,400	241,754
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	512,996	-	199,503	11,532	-	33,508	757,539
Subtotal	36	575,967	71,484	277,122	18,812	-	55,908	999,293
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	5,606,896	462,812	2,701,011	1,344,978	20,992	23,649	10,160,338
Libraries	38	2,336,503	-	1,167,267	843,513	-	-	4,347,283
Other Cultural	39	450,026	428,144	476,951	38,002	80,572	2,032	1,399,723
Subtotal	40	8,393,425	890,956	4,345,229	2,150,489	101,564	25,681	15,907,344
Planning and Development								
Planning and Development	41	779,258	-	21,873	18,438	-	-	819,569
Commercial and Industrial	42	580,950	-	913,606	136,035	4,113	17,171	1,651,875
Residential Development	43	-	-	2,489	2,400	-	6,912	11,801
Agriculture and Reforestation	44	302,441	-	425,791	-	-	-	728,232
Tile Drainage and Shoreline Assistance	45	-	7,126	-	-	-	-	7,126
--	46	-	-	-	-	-	-	-
Subtotal	47	1,662,649	7,126	1,363,759	156,873	4,113	24,083	3,218,603
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	41,349,687	5,319,404	21,125,973	11,311,491	105,677	-	79,212,232

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
St. Catharines C		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 2,329,132
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	3,099,883
Reserves and Reserve Funds	3	7,395,219
Subtotal	4	10,495,102
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	1,381,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	1,381,000
Grants and Loan Forgiveness		
Ontario	20	135,955
Canada	21	135,955
Other Municipalities	22	250,000
Subtotal	23	521,910
Other Financing		
Prepaid Special Charges	24	22,168
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	72,130
--	30	-
--	31	-
Subtotal	32	94,298
Total Sources of Financing	33	12,492,310
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	12,941,432
Subtotal	36	12,941,432
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	411,722
Total Applications	42	13,353,154
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 1,468,288
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 3,266,121
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	737
- Proceeds From Long Term Liabilities	46	1,430,013
- Transfers From Reserves and Reserve Funds	47	367,083
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,468,288
* - 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

St. Catharines C

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	906,983
Protection to Persons and Property					
Fire	2	-	-	-	231,540
Police	3	-	-	-	8,382
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	239,922
Transportation services					
Roadways	8	68,645	68,645	-	4,388,096
Winter Control	9	-	-	-	7,842
Transit	10	-	-	-	1,821,182
Parking	11	-	-	-	572,198
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	36,065
--	14	-	-	-	4,614
Subtotal	15	68,645	68,645	-	6,829,997
Environmental services					
Sanitary Sewer System	16	-	-	-	354,197
Storm Sewer System	17	-	-	-	81,103
Waterworks System	18	-	-	-	1,398,587
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	250,000	652,984
--	22	-	-	-	-
Subtotal	23	-	-	250,000	2,324,665
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,060,307
--	29	-	-	-	-
Subtotal	30	-	-	-	1,060,307
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	4,280
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	11,532
Subtotal	36	-	-	-	15,812
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	15,693	15,693	-	1,207,419
Libraries	38	-	-	-	271,857
Other Cultural	39	51,617	51,617	-	31,248
Subtotal	40	67,310	67,310	-	1,510,524
Planning and Development					
Planning and Development	41	-	-	-	24,276
Commercial and Industrial	42	-	-	-	91,946
Residential Development	43	-	-	-	63,000
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	53,222
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	135,955	135,955	250,000	12,941,432

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

St. Catharines C
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11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	406,794	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	8,779,026	
Transit	10	-	
Parking	11	273,650	
Street Lighting	12	708,206	
Air Transportation	13	-	
--	14	-	
Subtotal	15	75,745	
Environmental services			
Sanitary Sewer System	16	9,836,627	
Storm Sewer System	17	353,721	
Waterworks System	18	4,163,339	
Garbage Collection	19	751,160	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	5,268,220	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	239,665	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	239,665	
Assistance to Aged Persons	32	-	
Assitance to Children	33	323,892	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	3,357,437	
Other Cultural	39	-	
Subtotal	40	190,865	
Planning and Development			
Planning and Development	41	3,548,302	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	22,796	
Subtotal	47	-	
Electricity	48	22,796	
Gas	49	1,334,300	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

St. Catharines 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	-	
	Subtotal	4	-	
Plus: All debt assumed by the municipality from others		5	20,980,596	
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	20,980,596	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Installment (serial) debentures		17	20,980,596	
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	3,113,217	
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	-	
--		43	-	
--		44	-	
	Total	45	3,113,217	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

St. Catharines C

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6. Ontario Clean Water Agency Provincial Projects						
			accumulated	total		
			surplus (deficit)	outstanding	capital	debt
				obligation	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	3,664,996	1,481,070			
- special are rates and special charges	51	-	-			
- benefitting landowners	52	30,420	13,677			
- user rates (consolidated entities)	53	73,853	55,388			
Recovered from reserve funds	54	301,135	146,323			
Recovered from unconsolidated entities						
- hydro	55	1,196,100	264,055			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	5,266,504	1,960,513			
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		recoverable from		recoverable from
		consolidated revenue fund		reserve funds		unconsolidated entities
		principal	interest	principal	interest	principal
		1	2	3	4	5
		\$	\$	\$	\$	6
2000	61	3,329,596	1,352,144	326,474	117,739	1,334,300
2001	62	2,975,116	1,068,599	381,733	63,463	-
2002	63	2,165,242	814,748	-	-	-
2003	64	2,313,177	649,925	-	-	-
2004		2,108,011	487,075	-	-	-
2005 - 2009	65	6,046,947	734,699	-	-	-
2010 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	18,938,089	5,107,190	708,207	181,202	1,334,300
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
2000	72	-				
2001	73	-				
2002	74	-				
2003	75	-				
2004	76	-				
Total	77	-				
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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

St. Catharines C
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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General levy	1		56,301,762	505,672	56,807,434	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		2,023,522	-	2,023,522	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		1,900,131	-	1,900,131	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	60,225,415	505,672	60,731,087	58,830,956	-	1,900,131	-	60,731,087	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		12,647,213	-	12,647,213	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	12,647,213	-	12,647,213	12,647,213	-	-	-	12,647,213	-
Speical charges	19	-	3,063,279	-	3,063,279	3,063,279	-	-	-	3,063,279	-
Direct water billings	20	-	7,947,223	-	7,947,223	7,947,223	-	-	-	7,947,223	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	83,883,130	505,672	84,388,802	82,488,671	-	1,900,131	-	84,388,802	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

St. Catharines C

9LT  
13

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	-	33,052,638	428,703	-	33,481,341	33,360,080	121,261	-	33,481,341	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	-	-	-	-	-	-	-	-	-	
	65	-	548,947	7,947	-	556,894	556,167	727	-	556,894	-	
English Language Catholic DSB (specify)												
	93	-	13,104,412	170,008	-	13,274,420	13,246,747	27,673	-	13,274,420	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	-	-	-	-	-	-	-	-	-	
	96	-	834,833	9,753	-	844,586	842,238	2,348	-	844,586	-	
Total school boards		36	-	47,540,830	616,411	-	48,157,241	48,005,232	152,009	-	48,157,241	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

St. Catharines C

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		1	\$
Balance at the beginning of the year	1	25,564,709	
Revenues			
Contributions from revenue fund	2	8,211,608	
Contributions from capital fund	3	411,722	
Development Charges Act	67	336,816	
Lot levies and subdivider contributions	60	88,437	
Recreational land (the Planning Act)	61	40,445	
Investment income - from own funds	5	293,677	
- other	6	164	
--	9	53,586	
--	10	5,002	
--	11	476	
--	12	-	
Total revenue	13	9,441,933	
Expenditures			
Transferred to capital fund	14	7,395,219	
Transferred to revenue fund	15	1,014,865	
Charges for long term liabilities - principal and interest	16	447,458	
--	63	8,338	
--	20	644,745	
--	21	-	
Total expenditure	22	9,510,625	
Balance at the end of the year for:			
Reserves	23	19,732,953	
Reserve Funds	24	5,763,065	
Total	25	25,496,018	
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	8,082,295	
Sick leave	31	2,460,442	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	934,100	
- roads	35	759,200	
- sanitary and storm sewers	36	766,000	
- parks and recreation	64	934,453	
- library	65	1,500	
- other cultural	66	25,000	
- water	38	1,674,000	
- transit	39	67,056	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	2,176,782	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	600,966	
--	52	-	
--	53	123,575	
--	54	402,378	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	2,750,154	
Recreational land (the Planning Act)	46	695,441	
Parking revenues	45	1,319,533	
Debenture repayment	47	251,681	
Exchange rate stabilization	48	-	
--	55	853,424	
--	56	5,000	
--	57	-	
Total	58	25,496,018	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

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

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	22,474,869	-
Accounts receivable			
Canada	2	437,481	
Ontario	3	5,240	
Region or county	4	341,155	
Other municipalities	5	53,763	
School Boards	6	32,331	portion of taxes
Waterworks	7	3,369,358	receivable for
Other (including unorganized areas)	8	812,962	business taxes
Taxes receivable			
Current year's levies	9	14,078,842	
Previous year's levies	10	3,936,121	-
Prior year's levies	11	1,129,824	14,471
Penalties and interest	12	1,369,300	6,015
Less allowance for uncollectables (negative)	13	- 2,014,429	- 20,486
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,582,057	portion of line 20
Capital outlay to be recovered in future years	19	20,980,596	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	68,589,470	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

St. Catharines 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	-		
Accounts payable and accrued liabilities				
Canada	26	16,448		
Ontario	27	63,821		
Region or county	28	3,322,337		
Other municipalities	29	-		
School Boards	30	523,896		
Trade accounts payable	31	3,656,904		
Other	32	1,621,531		
Other current liabilities	33	808,885		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	17,962,646		
- special area rates and special charges	35	-		
- benefitting landowners	36	224,284		
- user rates (consolidated entities)	37	751,160		
Recoverable from Reserve Funds	38	708,206		
Recoverable from unconsolidated entities	39	1,334,300		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	25,496,018		
Accumulated net revenue (deficit)				
General revenue	42	5,557,550		
Special charges and special areas (specify)				
--	43	2,022,043		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	25,423		
Water operations	48	2,598,504		
Libraries	49	269,481		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	157,745		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	1,468,288		
Total	59	68,589,470		

				1	
1. Number of continuous full time employees as at December 31					
Administration		1		50	
Non-line Department Support Staff		2		115	
Fire		3		159	
Police		4		-	
Transit		5		124	
Public Works		6		117	
Health Services		7		14	
Homes for the Aged		8		-	
Other Social Services		9		-	
Parks and Recreation		10		74	
Libraries		11		41	
Planning		12		14	
Total		13		708	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1 \$	2 \$
Wages and salaries	14		31,902,210	4,179,543	
Employee benefits	15		5,558,583	390,466	
				1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax		16	150,587,585		
Previous years' tax		17	6,998,067		
Penalties and interest		18	1,699,694		
Subtotal		19	159,285,346		
Discounts allowed		20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts		25	2,352,318		
- recoverable from upper tier		90	611,289		
- recoverable from school boards		91	733,179		
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					
- recoverable from general municipal accounts	95	40.00	14,483		
- recoverable from upper tier	96	40.00	14,639		
- recoverable from school boards	97	40.00	24,877		
Rebates under section 442.2 of the Municipal Act					
- commercial properties		98	-		
- industrial properties		99	-		
--		80	-		
Total reductions		29	163,036,131		
Amounts added to the tax roll for collection purposes only		30	-		
Business taxes written off under subsection 441(1) of the Municipal Act		81	125,533		
				1	
4. Tax due dates for 1999 (lower tier municipalities only)					
Interim billings: Number of installments		31	2		
Due date of first installment (YYYYMMDD)		32	19,990,305		
Due date of last installment (YYYYMMDD)		33	19,990,514		
Final billings: Number of installments		34	2		
Due date of first installment (YYYYMMDD)		35	19,990,709		
Due date of last installment (YYYYMMDD)		36	19,991,008		
			\$		
Supplementary taxes levied with 2000 due date		37	-		
				long term financing requirements	
				gross expenditures	approved by the O.M.B. or Concil
				submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 2000	58	7,695,000	-	-	6,463,000
in 2001	59	7,700,000	-	-	6,468,000
in 2002	60	7,700,000	-	-	6,468,000
in 2003	61	7,700,000	-	-	6,468,000
in 2004	62	7,700,000	-	-	6,468,000
Total	63	38,495,000	-	-	32,335,000

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		34,913		22,462					
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		39		55,277		7,265,715		6,019,437			
In this municipality											
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		44		54,427		1,453,146		884,533			
In this municipality											
In other municipalities (specify municipality)											
--		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		3,376,527	
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		-		-		5,571,000		5,571,000	
Approved in 1999		68		-		-		6,820,000		6,820,000	
Financed in 1999		69		-		-		1,381,000		1,381,000	
No long term financing necessary		70		-		-		1,790,000		1,790,000	
Approved but not financed as at December 31, 1999		71		-		-		9,220,000		9,220,000	
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		-		-		-		-		-	
13. Municipal procurement this year											
						1		2			
						\$					
Total construction contracts awarded		85		31		6,574,794					
Construction contracts awarded at \$100,000 or greater		86		21		5,935,867					

ANALYSIS OF USER FEES

Municipality

St. Catharines 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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			11,965,051	
	Total	23			11,965,051	