

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38029

MUNICIPALITY OF: Sarnia C

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Sarnia 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	42,983,746	-	19,538,136	23,445,610
Direct water billings on ratepayers -- own municipality	2	4,774,711	-		4,774,711
-- other municipalities	3	17,480	-		17,480
Sewer surcharge on direct water billings -- own municipality	4	56,069	-		56,069
-- other municipalities	5	-	-		-
Subtotal	6	47,832,006	-	19,538,136	28,293,870
PAYMENTS IN LIEU OF TAXATION					
Canada	7	253,536	-	-	253,536
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	229,566	-		229,566
The Municipal Act, section 157	10	48,000	-		48,000
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	427,653	-	195,419	232,234
Ontario Hydro	13	133,379	-	-	133,379
Liquor Control Board of Ontario	14	4,930	-	-	4,930
Other	15	-	-	-	-
Municipal enterprises	16	174,659	-	-	174,659
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,271,723	-	195,419	1,076,304
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	613,470	-	-	613,470
Per Household Police	20	1,022,450	-	-	1,022,450
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	607,839	-	-	607,839
General Support	24	1,921,483	-	-	1,921,483
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	4,165,242	-	-	4,165,242
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,077,694			7,077,694
Canada specific grants	30	84,947			84,947
Other municipalities - grants and fees	31	729,901			729,901
Fees and service charges	32	5,446,184			5,446,184
Subtotal	33	13,338,726			13,338,726
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	509,764	-	-	509,764
Fines	37	8,125			8,125
Penalties and interest on taxes	38	207,362			207,362
Investment income - from own funds	39	802			802
- other	40	1,028,670			1,028,670
Sales of publications, equipment, etc	42	27,321			27,321
Contributions from capital fund	43	19,125			19,125
Contributions from reserves and reserve funds	44	764,238			764,238
Contributions from non-consolidated entities	45	-			-
--	46	74,399			74,399
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	2,639,806	-	-	2,639,806
TOTAL REVENUE	51	69,247,503	-	19,733,555	49,513,948

*For the year ended December 31, 1988.*

## Sarnia C

2LT - OP  
4

[illegible]

*For the year ended December 31, 1988.*

## Sarnia C

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## II. Upper tier purposes

*For the year ended December 31, 1988.*

## Sarnia C

2LT - OP

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	37,500,885	2,871,649	1,027,635	29.151000	34.295000	1,093,188	98,483	35,243	2,195	294	1,531	1,230,934
Separate consolidated													
Total all school board taxation	0						10,394,821	6,117,509	2,882,322	23,876	37,119	82,489	19,538,136

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1988.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Sarnia 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	5,900	-	-	147,232
Protection to Persons and Property					
Fire	2	2,775	-	13,139	51,801
Police	3	9,583	2,381	-	109,895
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	12,358	2,381	13,139	161,696
Transportation services					
Roadways	8	812,423	-	28,261	404,219
Winter Control	9	191,419	-	-	-
Transit	10	636,847	-	328,549	984,012
Parking	11	-	-	-	459,667
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,640,689	-	356,810	1,847,898
Environmental services					
Sanitary Sewer System	16	208,974	-	-	86,501
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	2,974	17,396
Garbage Collection	19	-	-	-	671,999
Garbage Disposal	20	-	-	135,963	-
Pollution Control	21	-	-	160,048	13,612
--	22	-	-	-	-
Subtotal	23	208,974	-	298,985	789,508
Health Services					
Public Health Services	24	91	2,799	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	91	2,799	-	-
Social and Family Services					
General Assistance	31	2,564,637	76,938	-	24,951
Assistance to Aged Persons	32	1,683,195	-	-	1,394,178
Assitance to Children	33	-	-	-	-
Day Nurseries	34	589,647	-	42,121	42,443
--	35	-	-	-	-
Subtotal	36	4,837,479	76,938	42,121	1,461,572
Recreation and Cultural Services					
Parks and Recreation	37	130,457	2,829	3,648	737,199
Libraries	38	189,080	-	15,198	143,564
Other Cultural	39	-	-	-	-
Subtotal	40	319,537	2,829	18,846	880,763
Planning and Development					
Planning and Development	41	44,544	-	-	138,488
Commercial and Industrial	42	8,122	-	-	8,239
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	1,919
Tile Drainage and Shoreline Assistance	45	-	-	-	8,869
--	46	-	-	-	-
Subtotal	47	52,666	-	-	157,515
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,077,694	84,947	729,901	5,446,184

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Sarnia 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	2,148,716	-	1,388,718	867,340	-	243,848	4,160,926
Protection to Persons and Property								
Fire	2	3,827,525	18,615	205,033	87,760	-	-	4,138,933
Police	3	5,380,745	583,744	496,095	219,346	-	7,496	6,672,434
Conservation Authority	4	-	-	-	-	96,681	-	96,681
Protective inspection and control	5	49,697	-	8,301	974	49,900	-	108,872
Emergency measures	6	-	76,898	3,795	4,680	-	-	85,373
Subtotal	7	9,257,967	679,257	713,224	312,760	146,581	7,496	11,102,293
Transportation services								
Roadways	8	2,453,186	355,802	1,284,574	773,921	115,000	391,400	4,591,083
Winter Control	9	149,509	-	233,329	-	-	-	382,838
Transit	10	1,786,069	85,410	827,158	273,794	-	40,056	3,012,487
Parking	11	215,486	196,696	138,610	35,446	-	5,660	591,898
Street Lighting	12	-	12,787	419,781	21,949	-	-	454,517
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	4,604,250	650,695	2,903,452	1,105,110	115,000	345,684	9,032,823
Environmental services								
Sanitary Sewer System	16	296,433	437,603	356,764	-	-	-	1,090,800
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	284,402	5,428	4,113,118	365,274	-	530,200	5,298,422
Garbage Collection	19	-	-	397,116	-	-	-	397,116
Garbage Disposal	20	31,100	109,617	613,600	400,463	-	-	1,154,780
Pollution Control	21	425,404	-	381,787	31,383	-	-	838,574
--	22	-	-	-	-	-	-	-
Subtotal	23	1,037,339	552,648	5,862,385	797,120	-	530,200	8,779,692
Health Services								
Public Health Services	24	-	-	92	-	229,599	-	229,691
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	94,162	-	94,162
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	92	-	323,761	-	323,853
Social and Family Services								
General Assistance	31	560,273	-	206,837	21,376	2,703,395	16,200	3,475,681
Assistance to Aged Persons	32	2,474,116	-	814,224	93,004	213,888	34,320	3,629,552
Assitance to Children	33	-	-	-	-	268,551	-	268,551
Day Nurseries	34	377,664	-	362,871	22,630	-	43,708	806,873
--	35	-	-	-	-	-	-	-
Subtotal	36	3,412,053	-	1,383,932	137,010	3,185,834	61,828	8,180,657
Recreation and Cultural Services								
Parks and Recreation	37	1,974,522	180,037	875,796	177,346	174,489	5,000	3,387,190
Libraries	38	1,149,460	-	601,969	143,575	-	-	1,895,004
Other Cultural	39	-	-	-	20,000	28,102	-	48,102
Subtotal	40	3,123,982	180,037	1,477,765	340,921	202,591	5,000	5,330,296
Planning and Development								
Planning and Development	41	637,927	-	64,951	72,757	-	-	775,635
Commercial and Industrial	42	51,432	1,100,683	113,223	2,614	219,747	-	1,487,699
Residential Development	43	-	342,818	-	-	-	-	342,818
Agriculture and Reforestation	44	-	-	2,331	-	-	-	2,331
Tile Drainage and Shoreline Assistance	45	-	7,930	-	-	-	-	7,930
--	46	-	-	-	-	-	-	-
Subtotal	47	689,359	1,451,431	180,505	75,371	219,747	-	2,616,413
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	24,273,666	3,514,068	13,910,073	3,635,632	4,193,514	-	49,526,953

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,360,734	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,499,629	
Reserves and Reserve Funds	3		1,106,562	
Subtotal	4		2,606,191	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
P.R.I.D.E. Program	60		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		51,100	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		51,100	
Grants and Loan Forgiveness				
Ontario	20		946,314	
Canada	21		17,000	
Other Municipalities	22		-	
Subtotal	23		963,314	
Other Financing				
Prepaid Special Charges	24		2,330	
Proceeds From Sale of Land and Other Capital Assets	25		347,700	
Investment Income				
From Own Funds	26		-	
Other	27		49,045	
Donations	28		1,156,018	
--	30		-	
--	31		-	
Subtotal	32		1,555,093	
Total Sources of Financing	33		5,175,698	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		5,027,687	
Subtotal	36		5,027,687	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		51,100	
Subtotal	40		51,100	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		1,396,268	
Total Applications	42		6,475,055	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	61,377	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	1,558,200	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		1,303,020	
- Transfers From Reserves and Reserve Funds	47		193,408	
- -	48		395	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	61,377	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Sarnia C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	146,638
Protection to Persons and Property					
Fire	2	-	-	-	74,122
Police	3	22,608	-	-	81,635
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	65,123
Emergency measures	6	-	-	-	-
Subtotal	7	22,608	-	-	220,880
Transportation services					
Roadways	8	70,300	-	-	611,784
Winter Control	9	-	-	-	-
Transit	10	42,013	-	-	103,127
Parking	11	-	-	-	-
Street Lighting	12	27,610	-	-	125,006
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	139,923	-	-	839,917
Environmental services					
Sanitary Sewer System	16	23,000	-	-	270,608
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	509,055
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	217,597	-	-	828,079
Pollution Control	21	-	-	-	23,258
--	22	-	-	-	-
Subtotal	23	240,597	-	-	1,631,000
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	8,106
Assistance to Aged Persons	32	48,138	-	-	90,228
Assitance to Children	33	-	-	-	-
Day Nurseries	34	38,189	-	-	53,736
--	35	-	-	-	-
Subtotal	36	86,327	-	-	152,070
Recreation and Cultural Services					
Parks and Recreation	37	435,186	-	-	891,649
Libraries	38	4,673	-	-	90,396
Other Cultural	39	17,000	17,000	-	104,433
Subtotal	40	456,859	17,000	-	1,086,478
Planning and Development					
Planning and Development	41	-	-	-	61,903
Commercial and Industrial	42	-	-	-	493,406
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	555,309
Electricity	48	-	-	-	395,395
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	946,314	17,000	-	5,027,687

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Sarnia C
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			1	\$
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	3,418,454	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	142,000	
	Subtotal	7	3,560,454	
Transportation services				
Roadways		8	1,215,262	
Winter Control		9	-	
Transit		10	-	
Parking		11	388,900	
Street Lighting		12	52,776	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	1,656,938	
Environmental services				
Sanitary Sewer System		16	133,819	
Storm Sewer System		17	916,211	
Waterworks System		18	3,500	
Garbage Collection		19	-	
Garbage Disposal		20	663,782	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	1,717,312	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	521,596	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	521,596	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	8,764,771	
Residential Development		43	574,247	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	101,612	
--		46	-	
	Subtotal	47	9,440,630	
Electricity		48	395,000	
Gas		49	-	
Telephone		50	-	
	Total	51	17,291,930	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Sarnia C

For the year ended December 31, 1988.

		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	7,343,130
: To Canada and agencies		2	-
: To other		3	10,010,800
Subtotal		4	17,353,930
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	62,000
:Other municipalities		8	-
Subtotal		9	62,000
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	17,291,930
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	9,787,359
Long term bank loans		18	-
Lease purchase agreements		19	330,000
Mortgages		20	-
Ministry of the Environment		22	-
--		23	7,174,571
--		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	60,000
- par value of this amount in U.S. dollars		26	60,000
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	-
Ministry of the Environment - 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	2,744,227
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	972,928
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	1,150,000
- university support		40	-
- leases and other agreements		41	16,800
Other (specify)		42	-
--		43	-
--		44	-
Total		45	4,883,955

## Municipality

## Sarnia C

*For the year ended December 31, 1988.*

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6. Ministry of the Environment 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	- 2,931,157	13,583,181	1,321,225			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1988 Debt Charges							
		principal		interest			
		1		2			
		\$		\$			
Recovered from the consolidated revenue fund		50		2,117,210 1,229,171			
- general tax rates *		51		- -			
- special are rates and special charges		52		93,086 23,030			
- benefitting landowners		53		46,928 4,643			
- user rates (consolidated entities)		54		- -			
Recovered from reserve funds		55		72,000 54,200			
Recovered from unconsolidated entities		57		- -			
- hydro		56		- -			
- gas and telephone		58		- -			
--		59		- -			
--		78		2,329,224 1,311,044			
--		Total					
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
		\$	\$	\$	\$	\$	\$
1989	60	1,862,321	-	-	-	59,600	45,228
1990	61	1,719,331	-	-	-	68,300	36,952
1991	62	1,519,490	-	-	-	77,200	27,446
1992	63	879,200	-	-	-	63,100	18,704
1993	64	826,866	-	-	-	27,500	10,881
1994-1998	65	2,912,940	-	-	-	99,300	14,933
1999 onwards	79	2,211	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	7,174,571	-	-	-	-	-
Total	71	16,896,930	-	-	-	395,000	154,144
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1989	72	-					
1990	73	113,600					
1991	74	215,700					
1992	75	363,100					
1993	76	468,800					
	77	1,161,200					
	Total						
10. Other notes (attach supporting schedules as required)							

## 1988 FINANCIAL INFORMATION RETURN

Municipality

## Sarnia C

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1988.*

[illegible]



1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1988.

		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	18,954	9,260,821	73,978	-	9,334,799	9,011,836	232,964	82,605	-	9,327,405	11,560
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1,527,438	4,918	-	1,532,356	1,507,387	-	24,969	-	1,532,356	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 3,471	7,578,698	60,568	-	7,639,266	7,359,163	195,852	67,455	-	7,622,470	- 20,267
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,247,304	4,020	-	1,251,324	1,230,934	-	20,390	-	1,251,324	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	15,483	19,614,261	143,484	-	19,757,745	19,109,320	428,816	195,419	-	19,733,555	- 8,707

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Sarnia C
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		1 \$
Balance at the beginning of the year	1	11,559,576
Revenues		
Contributions from revenue fund	2	2,136,003
Contributions from capital fund	3	1,377,143
Lot levies and subdivider contributions	60	19,260
Recreational land (the Planning Act)	61	6,418
Investment income - from own funds	5	36,103
- other	6	752,244
--	9	22,964
--	10	-
--	11	-
--	12	-
Total revenue	13	4,350,135
Expenditures		
Transferred to capital fund	14	1,106,562
Transferred to revenue fund	15	764,238
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	1,870,800
Balance at end of year for:		
Reserves	23	4,217,283
Reserve Funds	24	9,821,628
Total	25	14,038,911
Analysed as follows:		
Working funds	26	329,717
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	1,338,982
Sick leave	31	419,174
Insurance	32	1,145,230
Workers' compensation	33	1,653,455
Capital expenditure - general administration	34	-
- roads	35	24,026
- sanitary and storm sewers	36	-
- parks and recreation	64	1,081,290
- library	65	60,722
- other cultural	66	-
- water	38	928,742
- transit	39	11,120
- housing	40	-
- industrial development	41	-
- other and unspecified	42	5,311,077
Lot levies and subdivider contributions	44	3,045
Recreational land (the Planning Act)	46	67,332
Parking revenues	45	917,934
Debenture repayment	47	71,707
Exchange rate stabilization	48	22,970
Waterworks current purposes	49	363,478
Transit current purposes	50	36,146
Library current purposes	51	141,437
--	52	111,327
--	53	-
--	54	-
--	55	-
--	56	-
--	57	
Total	58	14,038,911

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,230,711	-
Accounts receivable			
Canada	2	9,259	
Ontario	3	1,896,745	
Region or county	4	8,532	
Other municipalities	5	135,791	
School Boards	6	170,425	portion of taxes
Waterworks	7	6,422	receivable for
Other (including unorganized areas)	8	920,283	business taxes
Taxes receivable			
Current year's levies	9	704,428	30,190
Previous year's levies	10	170,385	3,456
Prior year's levies	11	7,602	337
Penalties and interest	12	65,485	2,153
Less allowance for uncollectables (negative)	13	- 65,485	- 2,153
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	504,396	portion of line 20
Capital outlay to be recovered in future years	19	17,291,930	for tax sale / tax
Other long term assets	20	701,451	registration
	21	32,758,360	-
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
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For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,756,260		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	414,434		
Ontario	27	267,600		
Region or county	28	16,570		
Other municipalities	29	8,182		
School Boards	30	70,886		
Trade accounts payable	31	1,178,586		
Other	32	1,211,040		
Other current liabilities	33	220,535		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	16,675,429		
- special area rates and special charges	35	-		
- benefitting landowners	36	220,212		
- user rates (consolidated entities)	37	1,289		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	395,000		
Less: Own holdings (negative)	40	- 4,028,800		
Reserves and reserve funds	41	14,038,911		
Accumulated net revenue (deficit)				
General revenue	42	211,333		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,672		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 1,017		
--	53	51,909		
--	54	- 8,873		
--	55	1,532		
Region or county	56	-		
School boards	57	- 8,707		
Unexpended capital financing / (unfinanced capital outlay)	58	61,377		
Total	59	32,758,360		

STATISTICAL DATA

For the year ended December 31, 1988.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	16			
Non-line Department Support Staff	2	35			
Fire	3	79			
Police	4	119			
Transit	5	51			
Public Works	6	100			
Health Services	7	-			
Homes for the Aged	8	49			
Other Social Services	9	24			
Parks and Recreation	10	46			
Libraries	11	33			
Planning	12	16			
	13	568			
Total					
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:					
Wages and salaries	14	18,986,594	2,225,218		
Employee benefits	15	3,666,475	170,496		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	41,310,975			
Previous years' tax	17	437,487			
Penalties and interest	18	207,362			
	19	41,955,824			
	20	-			
Discounts allowed					
Tax adjustments under section 362 and 363 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	309,716			
- recoverable from general municipal revenues	25	382,134			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
	29	42,647,674			
	30	9,894			
Amounts added to the tax roll for collection purposes only					
Business taxes written off under subsection 495(1) of the Municipal Act	81	2,272			
		1			
4. Tax due dates for 1988 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19880301			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19880601			
Due date of last installment (YYYYMMDD)	36	19880901			
		\$			
Supplementary taxes levied with1990 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	
	1	2	3	4	
	\$	\$	\$	\$	
Estimated to take place					
in 1989	58	8,946,000	2,166,800	-	4,009,100
in 1990	59	5,436,500	1,190,882	1,404,000	1,181,700
in 1991	60	5,608,400	250,000	-	1,012,300
in 1992	61	5,788,800	250,000	-	401,000
in 1993	62	5,978,300	150,000	-	363,600
	63	31,758,000	4,007,682	1,404,000	6,967,700
Total					

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		303,043		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	20,387	2,557,467	2,217,244	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer					44	20,387	29,939	26,130	
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		1,533,347		
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, 1987					67	54,100	2,310,862	2,364,962	
Approved in 1988					68	50,000	971,510	1,021,510	
Financed in 1988					69	51,100	-	51,100	
No long term financing necessary					70	-	241,800	241,800	
Approved but not financed as at December 31, 1988					71	53,000	3,040,572	3,093,572	
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					52,000,000	54,600,000	57,300,000	60,200,000	63,200,000