

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38029

MUNICIPALITY OF: Sarnia C

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## Sarnia C

1  
3

|   |    | Total<br>Revenue | Upper<br>Tier<br>Purposes | School<br>Board<br>Purposes | Own<br>Purpose |
|---|----|------------------|---------------------------|-----------------------------|----------------|
|   |    | 1<br>\$          | 2<br>\$                   | 3<br>\$                     | 4<br>\$        |
| TAXATION  |    |                  |                           |                             |                |
| Taxation from schedule 2LTxx<br>or requisitions from schedule 2UT | 1  | 48,428,769       | -                         | 22,726,600                  | 25,702,169     |
| Direct water billings on ratepayers<br>-- own municipality        | 2  | 5,576,792        | -                         |                             | 5,576,792      |
| -- other municipalities   | 3  | 23,950           | -                         |                             | 23,950         |
| Sewer surcharge on direct water billings<br>-- own municipality   | 4  | 2,312,466        | -                         |                             | 2,312,466      |
| -- other municipalities   | 5  | 10,538           | -                         |                             | 10,538         |
| Subtotal  | 6  | 56,352,515       | -                         | 22,726,600                  | 33,625,915     |
| PAYMENTS IN LIEU OF TAXATION                                      |    |                  |                           |                             |                |
| Canada  | 7  | 285,491          | -                         | -                           | 285,491        |
| Canada Enterprises  | 8  | -                | -                         | -                           | -              |
| Ontario   |    |                  |                           |                             |                |
| The Municipal Tax Assistance Act                                  | 9  | 252,129          | -                         |                             | 252,129        |
| The Municipal Act, section 157                                    | 10 | 48,075           | -                         |                             | 48,075         |
| Other   | 11 | -                | -                         |                             | -              |
| Ontario Enterprises   |    |                  |                           |                             |                |
| Ontario Housing Corporation                                       | 12 | 482,566          | -                         | 227,552                     | 255,014        |
| Ontario Hydro   | 13 | 150,505          | -                         | -                           | 150,505        |
| Liquor Control Board of Ontario                                   | 14 | 5,413            | -                         | -                           | 5,413          |
| Other   | 15 | -                | -                         | -                           | -              |
| Municipal enterprises   | 16 | 197,085          | -                         | -                           | 197,085        |
| Other municipalities and enterprises                              | 17 | -                | -                         | -                           | -              |
| Subtotal  | 18 | 1,421,264        | -                         | 227,552                     | 1,193,712      |
| 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 | 9,934,181        |                           |                             | 9,934,181      |
| Canada specific grants  | 30 | 4,214            |                           |                             | 4,214          |
| Other municipalities - grants and fees                            | 31 | 3,328,330        |                           |                             | 3,328,330      |
| Fees and service charges  | 32 | 5,393,993        |                           |                             | 5,393,993      |
| Subtotal  | 33 | 18,660,718       |                           |                             | 18,660,718     |
| OTHER REVENUES  |    |                  |                           |                             |                |
| Trailer revenue and licences                                      | 34 | -                |                           |                             | -              |
| Licences and permits  | 35 | 342,969          | -                         | -                           | 342,969        |
| Fines   | 37 | 8,061            |                           |                             | 8,061          |
| Penalties and interest on taxes                                   | 38 | 211,218          |                           |                             | 211,218        |
| Investment income - from own funds                                | 39 | 4,030            |                           |                             | 4,030          |
| - other   | 40 | 1,667,226        |                           |                             | 1,667,226      |
| Sales of publications, equipment, etc                             | 42 | 7,003            |                           |                             | 7,003          |
| Contributions from capital fund                                   | 43 | 8,114            |                           |                             | 8,114          |
| Contributions from reserves and reserve funds                     | 44 | 1,818,599        |                           |                             | 1,818,599      |
| Contributions from non-consolidated entities                      | 45 | -                |                           |                             | -              |
| --  | 46 | 26,573           |                           |                             | 26,573         |
| --  | 47 | -                |                           |                             | -              |
| --  | 48 | -                | -                         |                             |                |
| Sale of Land  | 49 | -                |                           |                             | -              |
| Subtotal  | 50 | 4,093,793        | -                         | -                           | 4,093,793      |
| TOTAL REVENUE   | 51 | 84,693,532       | -                         | 22,954,152                  | 61,739,380     |

*For the year ended December 31, 1990.*

## Sarnia C

2LT - OP  
4

[illegible]

*For the year ended December 31, 1990.*

## Sarnia C

**2LT - OP**

[illegible]

*For the year ended December 31, 1990.*

## Sarnia C

2LT - OP  
4

### III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

|                                 |   | LOCAL TAXABLE ASSESSMENT |                              |           | MILL RATES              |   | TAXES LEVIED            |                              |           | SUPPLEMENTARY TAXES     |                              |          | TOTAL                    |
|---------------------------------|---|--------------------------|------------------------------|-----------|-------------------------|---|-------------------------|------------------------------|-----------|-------------------------|------------------------------|----------|--------------------------|
|                                 |   | residential<br>and farm  | commercial<br>and industrial | business  | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business  | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
|                                 |   | 1                        | 2                            | 3         | 4                       | 5   | 6                       | 7                            | 8         | 9                       | 10                           | 11       | 12                       |
| MAID                            |   | \$                       | \$                           | \$        | \$                      | \$  | \$                      | \$                           | \$        | \$                      | \$                           | \$       | \$                       |
| Secondary separate              |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| General                         | 0 | 39,663,473               | 4,643,223                    | 2,043,095 | 34.753000               | 40.885000                                 | 1,378,425               | 189,838                      | 83,532    | 1,987                   | 657                          | 1,700    | 1,656,139                |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| Separate consolidated           |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |   |                          |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| Total all school board taxation | 0 |                          |                              |           |                         |   | 12,218,745              | 7,079,938                    | 3,330,881 | 11,965                  | 32,603                       | 52,468   | 22,726,600               |

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

|              |  |
|--------------|--|
| Municipality |  |
| Sarnia C     |  |

3  
7

|  |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
|  |    | 1                             | 2                | 3  | 4                              |
|  |    | \$                            | \$               | \$   | \$                             |
| General Government                     | 1  | 139,832                       | -                | -  | 145,300                        |
| Protection to Persons and Property     |    |                               |                  |  |                                |
| Fire                                   | 2  | 3,410                         | -                | 15,534   | 49,001                         |
| Police                                 | 3  | 132,942                       | -                | 2,301,699  | 134,863                        |
| Conservation Authority                 | 4  | -                             | -                | -  | -                              |
| Protective inspection and control      | 5  | -                             | -                | -  | -                              |
| Emergency measures                     | 6  | 1,439                         | -                | -  | -                              |
| Subtotal                               | 7  | 137,791                       | -                | 2,317,233  | 183,864                        |
| Transportation services                |    |                               |                  |  |                                |
| Roadways                               | 8  | 822,142                       | -                | 52,871   | 379,220                        |
| Winter Control                         | 9  | 223,558                       | -                | -  | -                              |
| Transit                                | 10 | 809,493                       | -                | 467,053  | 1,043,861                      |
| Parking                                | 11 | -                             | -                | -  | 479,246                        |
| Street Lighting                        | 12 | -                             | -                | -  | -                              |
| Air Transportation                     | 13 | -                             | -                | -  | -                              |
| --                                     | 14 | -                             | -                | -  | -                              |
| Subtotal                               | 15 | 1,855,193                     | -                | 519,924  | 1,902,327                      |
| Environmental services                 |    |                               |                  |  |                                |
| Sanitary Sewer System                  | 16 | 210,000                       | -                | -  | 49,208                         |
| Storm Sewer System                     | 17 | -                             | -                | -  | -                              |
| Waterworks System                      | 18 | -                             | -                | 2,974  | 26,819                         |
| Garbage Collection                     | 19 | 185,223                       | -                | 165,618  | 27,103                         |
| Garbage Disposal                       | 20 | 25,700                        | -                | 33,533   | 419,413                        |
| Pollution Control                      | 21 | -                             | -                | 185,436  | -                              |
| --                                     | 22 | -                             | -                | -  | -                              |
| Subtotal                               | 23 | 420,923                       | -                | 387,561  | 522,543                        |
| Health Services                        |    |                               |                  |  |                                |
| Public Health Services                 | 24 | 164                           | 3,214            | -  | -                              |
| Public Health Inspection and Control   | 25 | -                             | -                | -  | -                              |
| Hospitals                              | 26 | -                             | -                | -  | -                              |
| Ambulance Services                     | 27 | -                             | -                | -  | -                              |
| Cemeteries                             | 28 | -                             | -                | -  | -                              |
| --                                     | 29 | -                             | -                | -  | -                              |
| Subtotal                               | 30 | 164                           | 3,214            | -  | -                              |
| Social and Family Services             |    |                               |                  |  |                                |
| General Assistance                     | 31 | 4,323,413                     | -                | -  | 30,636                         |
| Assistance to Aged Persons             | 32 | 1,936,161                     | -                | -  | 1,553,434                      |
| Assitance to Children                  | 33 | -                             | -                | -  | -                              |
| Day Nurseries                          | 34 | 676,530                       | -                | 74,649   | 46,958                         |
| --                                     | 35 | -                             | -                | -  | -                              |
| Subtotal                               | 36 | 6,936,104                     | -                | 74,649   | 1,631,028                      |
| Recreation and Cultural Services       |    |                               |                  |  |                                |
| Parks and Recreation                   | 37 | 202,011                       | 1,000            | 17,148   | 706,895                        |
| Libraries                              | 38 | 220,043                       | -                | 11,815   | 131,834                        |
| Other Cultural                         | 39 | -                             | -                | -  | -                              |
| Subtotal                               | 40 | 422,054                       | 1,000            | 28,963   | 838,729                        |
| Planning and Development               |    |                               |                  |  |                                |
| Planning and Development               | 41 | 16,174                        | -                | -  | 146,325                        |
| Commercial and Industrial              | 42 | 5,946                         | -                | -  | 5,000                          |
| Residential Development                | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation          | 44 | -                             | -                | -  | 3,730                          |
| Tile Drainage and Shoreline Assistance | 45 | -                             | -                | -  | 15,147                         |
| --                                     | 46 | -                             | -                | -  | -                              |
| Subtotal                               | 47 | 22,120                        | -                | -  | 170,202                        |
| Electricity                            | 48 | -                             | -                | -  | -                              |
| Gas                                    | 49 | -                             | -                | -  | -                              |
| Telephone                              | 50 | -                             | -                | -  | -                              |
| Total                                  | 51 | 9,934,181                     | 4,214            | 3,328,330  | 5,393,993                      |

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

|              |
|--------------|
| Municipality |
| Sarnia C     |

|  |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|--|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|  |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|  |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| General Government                     | 1  | 3,061,409                                     | -                             | 1,115,101   | 1,667,925                    | -                  | 270,610                           | 5,573,825             |
| Protection to Persons and Property     |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                   | 2  | 4,425,674                                     | -                             | 244,670   | 113,661                      | -                  | 8,369                             | 4,792,374             |
| Police                                 | 3  | 8,396,042                                     | 580,820                       | 927,538   | 589,168                      | -                  | 10,865                            | 10,482,703            |
| Conservation Authority                 | 4  | -   | -                             | -   | -                            | 119,722            | -                                 | 119,722               |
| Protective inspection and control      | 5  | 65,431  | -                             | 10,919  | 1,150                        | 51,511             | -                                 | 129,011               |
| Emergency measures                     | 6  | -   | 107,506                       | 17,824  | 6,548                        | -                  | -                                 | 131,878               |
| Subtotal                               | 7  | 12,887,147                                    | 688,326                       | 1,200,951   | 710,527                      | 171,233            | 2,496                             | 15,655,688            |
| Transportation services                |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                               | 8  | 2,467,128                                     | 377,959                       | 1,238,541   | 576,930                      | 122,250            | 466,298                           | 4,316,510             |
| Winter Control                         | 9  | 171,463                                       | -                             | 275,653   | -                            | -                  | -                                 | 447,116               |
| Transit                                | 10 | 2,032,464                                     | -                             | 943,191   | 53,936                       | -                  | 44,749                            | 3,074,340             |
| Parking                                | 11 | 252,684                                       | 145,042                       | 182,560   | 118,712                      | -                  | 7,898                             | 706,896               |
| Street Lighting                        | 12 | -   | 8,009                         | 451,770   | -                            | -                  | -                                 | 459,779               |
| Air Transportation                     | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 15 | 4,923,739                                     | 531,010                       | 3,091,715   | 749,578                      | 122,250            | 413,651                           | 9,004,641             |
| Environmental services                 |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                  | 16 | 302,566                                       | 232,912                       | 399,548   | 2,323,004                    | -                  | -                                 | 3,258,030             |
| Storm Sewer System                     | 17 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Waterworks System                      | 18 | 267,650                                       | 1,383                         | 4,069,213   | 788,414                      | -                  | 618,598                           | 5,745,258             |
| Garbage Collection                     | 19 | 3,123   | -                             | 919,970   | -                            | -                  | -                                 | 923,093               |
| Garbage Disposal                       | 20 | 57,412  | 354,219                       | 874,653   | -                            | -                  | -                                 | 1,286,284             |
| Pollution Control                      | 21 | 508,272                                       | -                             | 464,296   | 8,532                        | -                  | -                                 | 981,100               |
| --                                     | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 23 | 1,139,023                                     | 588,514                       | 6,727,680   | 3,119,950                    | -                  | 618,598                           | 12,193,765            |
| Health Services                        |    |   |                               |   |                              |                    |                                   |                       |
| Public Health Services                 | 24 | -   | -                             | 164   | -                            | 291,769            | -                                 | 291,933               |
| Public Health Inspection and Control   | 25 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Hospitals                              | 26 | -   | -                             | -   | -                            | 247,850            | -                                 | 247,850               |
| Ambulance Services                     | 27 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Cemeteries                             | 28 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 29 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 30 | -   | -                             | 164   | -                            | 539,619            | -                                 | 539,783               |
| Social and Family Services             |    |   |                               |   |                              |                    |                                   |                       |
| General Assistance                     | 31 | 611,900                                       | -                             | 175,796   | 10,642                       | 4,813,812          | 15,928                            | 5,596,222             |
| Assistance to Aged Persons             | 32 | 2,932,458                                     | -                             | 750,833   | 67,282                       | 222,477            | 37,835                            | 4,010,885             |
| Assitance to Children                  | 33 | -   | -                             | -   | -                            | 305,214            | -                                 | 305,214               |
| Day Nurseries                          | 34 | 495,989                                       | -                             | 388,433   | 13,746                       | -                  | 46,252                            | 944,420               |
| --                                     | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 36 | 4,040,347                                     | -                             | 1,315,062   | 91,670                       | 5,341,503          | 68,159                            | 10,856,741            |
| Recreation and Cultural Services       |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                   | 37 | 2,320,347                                     | 185,920                       | 871,417   | 167,422                      | 190,529            | -                                 | 3,735,635             |
| Libraries                              | 38 | 1,252,389                                     | -                             | 635,734   | 124,916                      | -                  | -                                 | 2,013,039             |
| Other Cultural                         | 39 | -   | -                             | -   | -                            | 77,000             | -                                 | 77,000                |
| Subtotal                               | 40 | 3,572,736                                     | 185,920                       | 1,507,151   | 292,338                      | 267,529            | -                                 | 5,825,674             |
| Planning and Development               |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development               | 41 | 600,824                                       | -                             | 70,621  | 17,804                       | 6,950              | -                                 | 696,199               |
| Commercial and Industrial              | 42 | 50,564  | 777,277                       | 158,240   | 1,252                        | 254,818            | -                                 | 1,242,151             |
| Residential Development                | 43 | -   | 308,718                       | -   | -                            | -                  | -                                 | 308,718               |
| Agriculture and Reforestation          | 44 | -   | -                             | 4,064   | -                            | -                  | -                                 | 4,064                 |
| Tile Drainage and Shoreline Assistance | 45 | -   | 15,545                        | -   | -                            | -                  | -                                 | 15,545                |
| --                                     | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 47 | 651,388                                       | 1,101,540                     | 232,925   | 19,056                       | 261,768            | -                                 | 2,266,677             |
| Electricity                            | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                    | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                              | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Total                                  | 51 | 30,275,789                                    | 3,095,310                     | 15,190,749  | 6,651,044                    | 6,703,902          | -                                 | 61,916,794            |

For the year ended December 31, 1990.

|   |    |   |            |    |
|---|----|---|------------|----|
|   |    |   | 1          | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1  | - | 1,689,883  |    |
| Source of Financing   |    |   |            |    |
| Contributions from Own Funds  |    |   |            |    |
| Revenue Fund  | 2  |   | 843,755    |    |
| Reserves and Reserve Funds  | 3  |   | 4,042,519  |    |
| Subtotal  | 4  |   | 4,886,274  |    |
| Long Term Liabilities Incurred  |    |   |            |    |
| Central Mortgage and Housing Corporation  | 5  |   | -          |    |
| Ontario Financing Authority   | 7  |   | -          |    |
| Commercial Area Improvement Program   | 9  |   | -          |    |
| Other Ontario Housing Programs  | 10 |   | -          |    |
| Ministry of the Environment   | 11 |   | -          |    |
| Tile Drainage and Shoreline Property Assistance Programs                              | 12 |   | -          |    |
| Serial Debentures   | 13 |   | 2,100,000  |    |
| Sinking Fund Debentures   | 14 |   | -          |    |
| Long Term Bank Loans  | 15 |   | -          |    |
| Long Term Reserve Fund Loans  | 16 |   | -          |    |
| - -   | 17 |   | -          |    |
| Subtotal *  | 18 |   | 2,100,000  |    |
| Grants and Loan Forgiveness   |    |   |            |    |
| Ontario   | 20 |   | 3,069,648  |    |
| Canada  | 21 |   | -          |    |
| Other Municipalities  | 22 |   | 176,710    |    |
| Subtotal  | 23 |   | 3,246,358  |    |
| Other Financing   |    |   |            |    |
| Prepaid Special Charges   | 24 |   | 7,083      |    |
| Proceeds From Sale of Land and Other Capital Assets                                   | 25 |   | 175,252    |    |
| Investment Income   |    |   |            |    |
| From Own Funds  | 26 |   | -          |    |
| Other   | 27 |   | 43,021     |    |
| Donations   | 28 |   | 67,710     |    |
| --  | 30 |   | -          |    |
| --  | 31 |   | -          |    |
| Subtotal  | 32 |   | 293,066    |    |
| Total Sources of Financing  | 33 |   | 10,525,698 |    |
| Applications  |    |   |            |    |
| Own Expenditures  |    |   |            |    |
| Short Term Interest Costs   | 34 |   | 21,873     |    |
| Other   | 35 |   | 10,764,886 |    |
| Subtotal  | 36 |   | 10,786,759 |    |
| 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 |   | 203,437    |    |
| Total Applications  | 42 |   | 10,990,196 |    |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year       | 43 | - | 1,225,385  |    |
| Amount Reported in Line 43 Analysed as Follows:                                       |    |   |            |    |
| Unapplied Capital Receipts (Negative)   | 44 | - | 1,728,292  |    |
| To be Recovered From:   |    |   |            |    |
| - Taxation or User Charges Within Term of Council                                     | 45 |   | -          |    |
| - Proceeds From Long Term Liabilities   | 46 |   | 489,081    |    |
| - Transfers From Reserves and Reserve Funds   | 47 |   | -          |    |
| - -   | 48 |   | 13,826     |    |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing)                        | 49 | - | 1,225,385  |    |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities                        | 19 |   | -          |    |

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Sarnia C

610

|  |    | CAPITAL GRANTS |               |                      | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
|  |    | Ontario Grants | Canada Grants | Other municipalities |                        |
|  |    | 1              | 2             | 3                    | 4                      |
|  |    | \$             | \$            | \$                   | \$                     |
| General Government                     | 1  | 207,579        | -             | -                    | 267,709                |
| Protection to Persons and Property     |    |                |               |                      |                        |
| Fire                                   | 2  | -              | -             | -                    | 350,071                |
| Police                                 | 3  | 521,702        | -             | 115,957              | 1,028,123              |
| Conservation Authority                 | 4  | -              | -             | -                    | -                      |
| Protective inspection and control      | 5  | -              | -             | -                    | -                      |
| Emergency measures                     | 6  | -              | -             | -                    | 86,535                 |
| Subtotal                               | 7  | 521,702        | -             | 115,957              | 1,464,729              |
| Transportation services                |    |                |               |                      |                        |
| Roadways                               | 8  | 846,971        | -             | 38,880               | 2,280,600              |
| Winter Control                         | 9  | -              | -             | -                    | -                      |
| Transit                                | 10 | 53,881         | -             | -                    | 117,184                |
| Parking                                | 11 | -              | -             | -                    | 176,818                |
| Street Lighting                        | 12 | -              | -             | -                    | 45,144                 |
| Air Transportation                     | 13 | -              | -             | -                    | -                      |
| --                                     | 14 | -              | -             | -                    | -                      |
| Subtotal                               | 15 | 900,852        | -             | 38,880               | 2,619,746              |
| Environmental services                 |    |                |               |                      |                        |
| Sanitary Sewer System                  | 16 | -              | -             | -                    | -                      |
| Storm Sewer System                     | 17 | -              | -             | -                    | -                      |
| Waterworks System                      | 18 | -              | -             | -                    | 1,299,161              |
| Garbage Collection                     | 19 | -              | -             | -                    | -                      |
| Garbage Disposal                       | 20 | 361,785        | -             | -                    | 2,452,449              |
| Pollution Control                      | 21 | -              | -             | -                    | 60,129                 |
| --                                     | 22 | -              | -             | -                    | -                      |
| Subtotal                               | 23 | 361,785        | -             | -                    | 3,811,739              |
| Health Services                        |    |                |               |                      |                        |
| Public Health Services                 | 24 | -              | -             | 21,873               | 21,873                 |
| Public Health Inspection and Control   | 25 | -              | -             | -                    | -                      |
| Hospitals                              | 26 | -              | -             | -                    | -                      |
| Ambulance Services                     | 27 | -              | -             | -                    | -                      |
| Cemeteries                             | 28 | -              | -             | -                    | -                      |
| --                                     | 29 | -              | -             | -                    | -                      |
| Subtotal                               | 30 | -              | -             | 21,873               | 21,873                 |
| Social and Family Services             |    |                |               |                      |                        |
| General Assistance                     | 31 | -              | -             | -                    | -                      |
| Assistance to Aged Persons             | 32 | 159,365        | -             | -                    | 323,892                |
| Assitance to Children                  | 33 | -              | -             | -                    | -                      |
| Day Nurseries                          | 34 | -              | -             | -                    | 4,602                  |
| --                                     | 35 | -              | -             | -                    | -                      |
| Subtotal                               | 36 | 159,365        | -             | -                    | 328,494                |
| Recreation and Cultural Services       |    |                |               |                      |                        |
| Parks and Recreation                   | 37 | 918,365        | -             | -                    | 1,990,865              |
| Libraries                              | 38 | -              | -             | -                    | 141,546                |
| Other Cultural                         | 39 | -              | -             | -                    | -                      |
| Subtotal                               | 40 | 918,365        | -             | -                    | 2,132,411              |
| Planning and Development               |    |                |               |                      |                        |
| Planning and Development               | 41 | -              | -             | -                    | 14,847                 |
| Commercial and Industrial              | 42 | -              | -             | -                    | 8,819                  |
| Residential Development                | 43 | -              | -             | -                    | 116,392                |
| Agriculture and Reforestation          | 44 | -              | -             | -                    | -                      |
| Tile Drainage and Shoreline Assistance | 45 |                |               |                      |                        |
| --                                     | 46 | -              | -             | -                    | -                      |
| Subtotal                               | 47 | -              | -             | -                    | 140,058                |
| Electricity                            | 48 | -              | -             | -                    | -                      |
| Gas                                    | 49 | -              | -             | -                    | -                      |
| Telephone                              | 50 | -              | -             | -                    | -                      |
| Total                                  | 51 | 3,069,648      | -             | 176,710              | 10,786,759             |

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

|          |
|----------|
| Sarnia C |
|----------|

7  
11

|  |          |    |            |  |
|--|----------|----|------------|--|
|  |          |    | 1          |  |
|  |          |    | \$         |  |
| General Government                     |          | 1  | -          |  |
| Protection to Persons and Property     |          |    |            |  |
| Fire                                   |          | 2  | 2,841,162  |  |
| Police                                 |          | 3  | -          |  |
| Conservation Authority                 |          | 4  | -          |  |
| Protective inspection and control      |          | 5  | -          |  |
| Emergency measures                     |          | 6  | 334,000    |  |
|  | Subtotal | 7  | 3,175,162  |  |
| Transportation services                |          |    |            |  |
| Roadways                               |          | 8  | 1,534,570  |  |
| Winter Control                         |          | 9  | -          |  |
| Transit                                |          | 10 | -          |  |
| Parking                                |          | 11 | 187,700    |  |
| Street Lighting                        |          | 12 | 40,785     |  |
| Air Transportation                     |          | 13 | -          |  |
| --                                     |          | 14 | -          |  |
|  | Subtotal | 15 | 1,763,055  |  |
| Environmental services                 |          |    |            |  |
| Sanitary Sewer System                  |          | 16 | 158,340    |  |
| Storm Sewer System                     |          | 17 | 778,566    |  |
| Waterworks System                      |          | 18 | 1,500      |  |
| Garbage Collection                     |          | 19 | -          |  |
| Garbage Disposal                       |          | 20 | 3,245,307  |  |
| Pollution Control                      |          | 21 | -          |  |
| --                                     |          | 22 | -          |  |
|  | Subtotal | 23 | 4,183,713  |  |
| 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 | 72,000     |  |
| Assitance to Children                  |          | 33 | -          |  |
| Day Nurseries                          |          | 34 | -          |  |
| --                                     |          | 35 | -          |  |
|  | Subtotal | 36 | 72,000     |  |
| Recreation and Cultural Services       |          |    |            |  |
| Parks and Recreation                   |          | 37 | 522,570    |  |
| Libraries                              |          | 38 | -          |  |
| Other Cultural                         |          | 39 | -          |  |
|  | Subtotal | 40 | 522,570    |  |
| Planning and Development               |          |    |            |  |
| Planning and Development               |          | 41 | -          |  |
| Commercial and Industrial              |          | 42 | 7,536,970  |  |
| Residential Development                |          | 43 | 77,120     |  |
| Agriculture and Reforestation          |          | 44 | -          |  |
| Tile Drainage and Shoreline Assistance |          | 45 | 86,186     |  |
| --                                     |          | 46 | -          |  |
|  | Subtotal | 47 | 7,700,276  |  |
| Electricity                            |          | 48 | 1,577,700  |  |
| Gas                                    |          | 49 | -          |  |
| Telephone                              |          | 50 | -          |  |
|  | Total    | 51 | 18,994,476 |  |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Sarnia C

For the year ended December 31, 1990.

|  |    |            |          |
|--|----|------------|----------|
|  |    | 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  | 6,916,976  |          |
| : To Canada and agencies   | 2  | -          |          |
| : To other   | 3  | 12,077,500 |          |
|  | 4  | 18,994,476 | Subtotal |
| Plus: All debt assumed by the municipality from others   | 5  | -          |          |
| Less: All debt assumed by others   |    |            |          |
| :Ontario   | 6  | -          |          |
| :Schoolboards  | 7  | -          |          |
| :Other municipalities  | 8  | -          |          |
|  | 9  | -          | Subtotal |
| Less: Ministry of the Environment debt retirement funds  |    |            |          |
| - sewer  | 10 | -          |          |
| - water  | 11 | -          |          |
| Own sinking funds (actual balances)  |    |            |          |
| - general municipal  | 12 | -          |          |
| - enterprises and other  | 13 | -          |          |
|  | 14 | -          | Subtotal |
|  | 15 | 18,994,476 | Total    |
| Amount reported in line 15 analyzed as follows:  |    |            |          |
| Sinking fund debentures  | 16 | -          |          |
| Installment (serial) debentures  | 17 | 11,947,806 |          |
| Long term bank loans   | 18 | -          |          |
| Lease purchase agreements  | 19 | 220,000    |          |
| Mortgages  | 20 | -          |          |
| Ministry of the Environment  | 22 | -          |          |
| --   | 23 | 6,826,670  |          |
| --   | 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 | -          |          |
| 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 | 3,033,088  |          |
| Total liability under OMERS plans  |    |            |          |
| - initial unfunded   | 34 | -          |          |
| - actuarial deficiency   | 35 | 551,080    |          |
| 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 | 650,000    |          |
| - university support   | 40 | -          |          |
| - leases and other agreements  | 41 | -          |          |
| Other (specify)  | 42 | -          |          |
| --   | 43 | -          |          |
| --   | 44 | -          |          |
|  | 45 | 4,234,168  | Total    |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

|          |
|----------|
| Sarnia C |
|----------|

| 6. Ministry of the Environment Provincial Projects                                 |   |   |                                   |          |   |          |
|--|---|---|-----------------------------------|----------|---|----------|
|  | accumulated<br>surplus (deficit)                  | total<br>outstanding<br>capital<br>obligation | debt<br>charges                   |          |   |          |
|  | 1   | 2   | 3                                 |          |   |          |
|  | \$  | \$  | \$                                |          |   |          |
| Water projects - for this municipality only  | 46  | -   | -                                 |          |   |          |
| - share of integrated projects   | 47  | 907,779                                       | 13,139,956                        |          |   |          |
| Sewer projects - for this municipality only  | 48  | -   | -                                 |          |   |          |
| - share of integrated projects   | 49  | -   | -                                 |          |   |          |
| 7. 1990 Debt Charges   |   |   |                                   |          |   |          |
|  | principal   |   | interest                          |          |   |          |
|  | 1   | 2   |                                   |          |   |          |
|  | \$  | \$  |                                   |          |   |          |
| Recovered from the consolidated revenue fund                                       | 50  | 1,970,060                                     | 1,018,818                         |          |   |          |
| - general tax rates *  | 51  | -   | -                                 |          |   |          |
| - special are rates and special charges  | 52  | 40,174  | 14,773                            |          |   |          |
| - benefitting landowners   | 53  | 41,468  | 10,017                            |          |   |          |
| - user rates (consolidated entities)   | 54  | -   | -                                 |          |   |          |
| Recovered from reserve funds   | 55  | 152,700                                       | 183,266                           |          |   |          |
| Recovered from unconsolidated entities   | 56  | -   | -                                 |          |   |          |
| - hydro  | 57  | -   | -                                 |          |   |          |
| - gas and telephone  | 58  | -   | -                                 |          |   |          |
| --   | 59  | -   | -                                 |          |   |          |
| --   | 59  | -   | -                                 |          |   |          |
| --   | 59  | -   | -                                 |          |   |          |
| Total  | 78  | 2,204,402                                     | 1,226,874                         |          |   |          |
| 8. Future principal and interest payments on EXISTING net debt                     |   |   |                                   |          |   |          |
|  | recoverable from the<br>consolidated revenue fund |   | recoverable from<br>reserve funds |          | recoverable from<br>unconsolidated entities |          |
|  | principal   | interest                                      | principal                         | interest | principal                                   | interest |
|  | 1   | 2   | 3                                 | 4        | 5   | 6        |
|  | \$  | \$  | \$                                | \$       | \$  | \$       |
| 1991   | 60  | 1,815,990                                     | 1,045,426                         | -        | 172,700                                     | 164,054  |
| 1992   | 61  | 1,206,000                                     | 874,824                           | -        | 167,300                                     | 145,047  |
| 1993   | 62  | 1,192,266                                     | 747,787                           | -        | 144,100                                     | 126,283  |
| 1994   | 63  | 1,310,492                                     | 625,607                           | -        | 158,900                                     | 111,273  |
| 1995   | 64  | 1,132,784                                     | 490,509                           | -        | 173,700                                     | 94,862   |
| 1996-2000  | 65  | 3,931,372                                     | 968,794                           | -        | 761,000                                     | 199,075  |
| 2001 onwards   | 79  | 1,202   | -                                 | -        | -   | -        |
| interest to be earned on sinking funds *   | 69  | -   | -                                 | -        | -   | -        |
| Downtown revitalization program  | 70  | 6,826,670                                     | -                                 | -        | -   | -        |
| Total  | 71  | 17,416,776                                    | 4,752,947                         | -        | 1,577,700                                   | 840,594  |
| * Includes interest to earned on Ministry of the Environment debt retirement funds |   |   |                                   |          |   |          |
| 9. Future principal payments on EXPECTED NEW debt                                  |   |   |                                   |          |   |          |
|  | 1   |   |                                   |          |   |          |
|  | \$  |   |                                   |          |   |          |
| 1991   | 72  | -   |                                   |          |   |          |
| 1992   | 73  | -   |                                   |          |   |          |
| 1993   | 74  | -   |                                   |          |   |          |
| 1994   | 75  | -   |                                   |          |   |          |
| 1995   | 76  | -   |                                   |          |   |          |
| Total  | 77  | -   |                                   |          |   |          |
| 10. Other notes (attach supporting schedules as required)                          |   |   |                                   |          |   |          |

## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Sarnia C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

[illegible]



1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1990.

|                               |    | Balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>expended | amount<br>levied | telephone<br>and<br>telegraph<br>taxation | share of<br>payments<br>in lieu of<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>raised | balance<br>at end<br>of year |
|-------------------------------|----|------------------------------------|--------------------------|------------------------|--|-------------------|------------------|---|---|--|-----------------|------------------------------|
|                               |    | 1                                  | 2                        | 3                      | 4  | 5                 | 6                | 7   | 8   | 9  | 10              | 11                           |
|                               |    | \$                                 | \$                       | \$                     | \$   | \$                | \$               | \$  | \$  | \$   | \$              | \$                           |
| SCHOOL BOARDS                 |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| Elementary Public (specify)   |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 30 | 15,110                             | 10,381,821               | 47,120                 | -  | 10,428,941        | 10,083,600       | 222,220                                   | 93,243                                      | -  | 10,399,063      | - 14,768                     |
| --                            | 31 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Elementary separate (specify) |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 40 | -                                  | 1,975,766                | 5,085                  | -  | 1,980,851         | 1,942,344        | 8,924                                     | 29,583                                      | -  | 1,980,851       | -                            |
| --                            | 41 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 42 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary Public (specify)    |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 50 | 17,776                             | 8,854,672                | 40,487                 | -  | 8,895,159         | 8,598,028        | 207,030                                   | 79,503                                      | -  | 8,884,561       | 7,178                        |
| --                            | 51 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary separate (specify)  |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 70 | -                                  | 1,685,333                | 4,344                  | -  | 1,689,677         | 1,656,139        | 8,315                                     | 25,223                                      | -  | 1,689,677       | -                            |
| --                            | 71 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 72 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Total school boards           | 36 | 32,886                             | 22,897,592               | 97,036                 | -  | 22,994,628        | 22,280,111       | 446,489                                   | 227,552                                     | -  | 22,954,152      | - 7,590                      |

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Sarnia C

10  
15

|  |                   |            |            |
|--|-------------------|------------|------------|
|  |                   | 1          |            |
|  |                   | \$         |            |
| Balance at the beginning of the year                       | 1                 | 16,171,610 |            |
| Revenues   |                   |            |            |
| Contributions from revenue fund                            | 2                 | 5,807,289  |            |
| Contributions from capital fund                            | 3                 | 195,323    |            |
| Lot levies and subdivider contributions                    | 60                | 19,260     |            |
| Recreational land (the Planning Act)                       | 61                | 13,550     |            |
| Investment income - from own funds                         | 5                 | 71,737     |            |
| - other  | 6                 | 1,307,347  |            |
| --   | 9                 | 50,010     |            |
| --   | 10                | -          |            |
| --   | 11                | -          |            |
| --   | 12                | -          |            |
|  | Total revenue     | 13         | 7,464,516  |
| Expenditures   |                   |            |            |
| Transferred to capital fund                                | 14                | 4,042,519  |            |
| Transferred to revenue fund                                | 15                | 1,818,599  |            |
| Charges for long term liabilities - principal and interest | 16                | -          |            |
| --   | 63                | -          |            |
| --   | 20                | -          |            |
| --   | 21                | -          |            |
|  | Total expenditure | 22         | 5,861,118  |
| Balance at the end of the year for:                        |                   |            |            |
| Reserves   | 23                | 5,687,830  |            |
| Reserve Funds  | 24                | 12,087,178 |            |
|  | Total             | 25         | 17,775,008 |
| 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                | 1,766,442  |            |
| Sick leave   | 31                | 734,134    |            |
| Insurance  | 32                | 1,600,349  |            |
| Workers' compensation                                      | 33                | 2,029,805  |            |
| Capital expenditure - general administration               | 34                | -          |            |
| - roads  | 35                | 24,026     |            |
| - sanitary and storm sewers                                | 36                | 1,435,438  |            |
| - parks and recreation                                     | 64                | 228,195    |            |
| - library  | 65                | 191        |            |
| - other cultural   | 66                | -          |            |
| - water  | 38                | 928,742    |            |
| - transit  | 39                | 9,857      |            |
| - housing  | 40                | -          |            |
| - industrial development                                   | 41                | -          |            |
| - other and unspecified                                    | 42                | 5,578,058  |            |
| Lot levies and subdivider contributions                    | 44                | 3,773      |            |
| Recreational land (the Planning Act)                       | 46                | 52,624     |            |
| Parking revenues   | 45                | 1,112,932  |            |
| Debenture repayment  | 47                | 71,377     |            |
| Exchange rate stabilization                                | 48                | -          |            |
| Waterworks current purposes                                | 49                | 1,280,539  |            |
| Transit current purposes                                   | 50                | 31,406     |            |
| Library current purposes                                   | 51                | 87,718     |            |
| Vacation Pay - Council                                     | 52                | 33,917     |            |
| Waste Site   | 53                | 435,768    |            |
| Police Commission  | 54                | -          |            |
| Municipal Election   | 55                | -          |            |
| Business Improvement Area                                  | 56                | -          |            |
| --   | 57                |            |            |
|  | Total             | 58         | 17,775,008 |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

|          |
|----------|
| Sarnia C |
|----------|

11  
16

For the year ended December 31, 1990.

|  |    | 1          | 2  |
|--|----|------------|--|
|  |    | \$         | \$   |
| ASSETS   |    |            | portion of cash not<br>in chartered banks                |
| Current assets                                 |    |            |  |
| Cash   | 1  | 14,023,731 | -  |
| Accounts receivable                            |    |            |  |
| Canada   | 2  | 116,690    |  |
| Ontario  | 3  | 3,670,926  |  |
| Region or county                               | 4  | 74,724     |  |
| Other municipalities                           | 5  | 242,741    |  |
| School Boards                                  | 6  | 47,246     | portion of taxes   |
| Waterworks                                     | 7  | 16,974     | receivable for   |
| Other (including unorganized areas)            | 8  | 960,429    | business taxes   |
| Taxes receivable                               |    |            |  |
| Current year's levies                          | 9  | 1,103,545  | 20,121   |
| Previous year's levies                         | 10 | 177,872    | 595  |
| Prior year's levies                            | 11 | 11,573     | 1,109  |
| Penalties and interest                         | 12 | 94,781     | 1,153  |
| Less allowance for uncollectables (negative)   | 13 | - 94,781   | - 1,153  |
| Investments                                    |    |            |  |
| Canada   | 14 | -          |  |
| Provincial                                     | 15 | -          |  |
| Municipal                                      | 16 | -          |  |
| Other  | 17 | -          |  |
| Other current assets                           | 18 | 480,117    | portion of line 20<br>for tax sale / tax<br>registration |
| Capital outlay to be recovered in future years | 19 | 18,994,476 |  |
| Other long term assets                         | 20 | 703,775    | -  |
| Total  | 21 | 40,624,819 |  |

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

|          |
|----------|
| Sarnia C |
|----------|

11  
16

For the year ended December 31, 1990.

| LIABILITIES  |    |             |   | portion of loans not<br>from chartered banks |
|--|----|-------------|---|--|
| Current Liabilities  |    |             |   |  |
| Temporary loans - current purposes                         | 22 | -           | - | -  |
| - capital - Ontario  | 23 | -           |   |  |
| - Canada   | 24 | -           |   |  |
| - Other  | 25 | -           |   |  |
| Accounts payable and accrued liabilities                   |    |             |   |  |
| Canada   | 26 | 12          |   |  |
| Ontario  | 27 | 584,886     |   |  |
| Region or county   | 28 | 505,687     |   |  |
| Other municipalities                                       | 29 | 359,577     |   |  |
| School Boards  | 30 | 62,815      |   |  |
| Trade accounts payable                                     | 31 | 2,321,921   |   |  |
| Other  | 32 | 1,310,330   |   |  |
| Other current liabilities                                  | 33 | 158,441     |   |  |
| Net long term liabilities                                  |    |             |   |  |
| Recoverable from the Consolidated Revenue Fund             |    |             |   |  |
| - general tax rates  | 34 | 17,236,983  |   |  |
| - special area rates and special charges                   | 35 | -           |   |  |
| - benefitting landowners                                   | 36 | 131,924     |   |  |
| - user rates (consolidated entities)                       | 37 | 47,869      |   |  |
| Recoverable from Reserve Funds                             | 38 | -           |   |  |
| Recoverable from unconsolidated entities                   | 39 | 1,577,700   |   |  |
| Less: Own holdings (negative)                              | 40 | - 3,234,500 |   |  |
| Reserves and reserve funds                                 | 41 | 17,775,008  |   |  |
| Accumulated net revenue (deficit)                          |    |             |   |  |
| General revenue  | 42 | 553,158     |   |  |
| Special charges and special areas (specify)                |    |             |   |  |
| --   | 43 | -           |   |  |
| --   | 44 | -           |   |  |
| --   | 45 | -           |   |  |
| --   | 46 | -           |   |  |
| Consolidated local boards (specify)                        |    |             |   |  |
| Transit operations   | 47 | -           |   |  |
| Water operations   | 48 | -           |   |  |
| Libraries  | 49 | 47,099      |   |  |
| Cemetaries   | 50 | -           |   |  |
| Recreation, community centres and arenas                   | 51 | -           |   |  |
| --   | 52 | - 1,017     |   |  |
| --   | 53 | - 7,446     |   |  |
| --   | 54 | - 31,078    |   |  |
| --   | 55 | 7,655       |   |  |
| Region or county   | 56 | -           |   |  |
| School boards  | 57 | - 7,590     |   |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 1,225,385   |   |  |
| Total  | 59 | 40,624,819  |   |  |

1990 FINANCIAL INFORMATION RETURN

Municipality

Sarnia C

STATISTICAL DATA

For the year ended December 31, 1990.

|  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
|--|--|--|--|--|--|--|--|--|--|----|------------|-----------|---|---|
| 1  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 1. Number of continuous full time employees as at December 31                            |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| Administration   |  |  |  |  |  |  |  |  |  | 1  | 14         |           |   |   |
| Non-line Department Support Staff  |  |  |  |  |  |  |  |  |  | 2  | 42         |           |   |   |
| Fire   |  |  |  |  |  |  |  |  |  | 3  | 78         |           |   |   |
| Police   |  |  |  |  |  |  |  |  |  | 4  | 152        |           |   |   |
| Transit  |  |  |  |  |  |  |  |  |  | 5  | 55         |           |   |   |
| Public Works   |  |  |  |  |  |  |  |  |  | 6  | 99         |           |   |   |
| Health Services  |  |  |  |  |  |  |  |  |  | 7  | -          |           |   |   |
| Homes for the Aged   |  |  |  |  |  |  |  |  |  | 8  | 48         |           |   |   |
| Other Social Services  |  |  |  |  |  |  |  |  |  | 9  | 25         |           |   |   |
| Parks and Recreation   |  |  |  |  |  |  |  |  |  | 10 | 48         |           |   |   |
| Libraries  |  |  |  |  |  |  |  |  |  | 11 | 33         |           |   |   |
| Planning   |  |  |  |  |  |  |  |  |  | 12 | 14         |           |   |   |
| Total  |  |  |  |  |  |  |  |  |  | 13 | 608        |           |   |   |
| continuous full time employees<br>December 31  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| other  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 1<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 2<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 2. Total expenditures during the year on:  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| Wages and salaries   |  |  |  |  |  |  |  |  |  | 14 | 22,706,477 | 2,683,402 |   |   |
| Employee benefits  |  |  |  |  |  |  |  |  |  | 15 | 4,559,940  | 216,382   |   |   |
| 1<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 3. Reductions of tax roll during the year (lower tier municipalities only)               |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| Cash collections: Current year's tax   |  |  |  |  |  |  |  |  |  | 16 | 46,953,327 |           |   |   |
| Previous years' tax  |  |  |  |  |  |  |  |  |  | 17 | 655,727    |           |   |   |
| Penalties and interest   |  |  |  |  |  |  |  |  |  | 18 | 211,218    |           |   |   |
| Subtotal   |  |  |  |  |  |  |  |  |  | 19 | 47,820,272 |           |   |   |
| Discounts allowed  |  |  |  |  |  |  |  |  |  | 20 | -          |           |   |   |
| Tax adjustments under section 362 and 363 of the Municipal Act                           |  |  |  |  |  |  |  |  |  | 22 | -          |           |   |   |
| - amounts added to the roll (negative)   |  |  |  |  |  |  |  |  |  | 23 | -          |           |   |   |
| - amounts written off  |  |  |  |  |  |  |  |  |  | 24 | 90,977     |           |   |   |
| Tax adjustments under sections 465, 495 and 496 of the Municipal Act                     |  |  |  |  |  |  |  |  |  | 25 | 118,734    |           |   |   |
| - recoverable from upper tier and school boards  |  |  |  |  |  |  |  |  |  | 26 | -          |           |   |   |
| - recoverable from general municipal revenues  |  |  |  |  |  |  |  |  |  | 27 | -          |           |   |   |
| Transfers to tax sale and tax registration accounts                                      |  |  |  |  |  |  |  |  |  | 28 | -          |           |   |   |
| The Municipal Elderly Residents' Assistance Act - reductions                             |  |  |  |  |  |  |  |  |  | 29 | 48,029,983 |           |   |   |
| - refunds  |  |  |  |  |  |  |  |  |  | 30 | 8,553      |           |   |   |
| Other (specify)  |  |  |  |  |  |  |  |  |  | 31 | 9,674      |           |   |   |
| Total reductions   |  |  |  |  |  |  |  |  |  | 32 | -          |           |   |   |
| Amounts added to the tax roll for collection purposes only                               |  |  |  |  |  |  |  |  |  | 33 | -          |           |   |   |
| Business taxes written off under subsection 495(1) of the Municipal Act                  |  |  |  |  |  |  |  |  |  | 34 | -          |           |   |   |
| 1  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 4. Tax due dates for 1990 (lower tier municipalities only)                               |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| Interim billings: Number of installments   |  |  |  |  |  |  |  |  |  | 35 | 1          |           |   |   |
| Due date of first installment (YYYYMMDD)   |  |  |  |  |  |  |  |  |  | 36 | 19900301   |           |   |   |
| Due date of last installment (YYYYMMDD)  |  |  |  |  |  |  |  |  |  | 37 | 0          |           |   |   |
| Final billings: Number of installments   |  |  |  |  |  |  |  |  |  | 38 | 2          |           |   |   |
| Due date of first installment (YYYYMMDD)   |  |  |  |  |  |  |  |  |  | 39 | 19900601   |           |   |   |
| Due date of last installment (YYYYMMDD)  |  |  |  |  |  |  |  |  |  | 40 | 19900904   |           |   |   |
|  |  |  |  |  |  |  |  |  |  | 41 | \$         |           |   |   |
| Supplementary taxes levied with1994 due date   |  |  |  |  |  |  |  |  |  | 42 | -          |           |   |   |
| 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<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 2<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 3<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| 4<br>\$  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| Estimated to take place  |  |  |  |  |  |  |  |  |  |    |            |           |   |   |
| in 1992  |  |  |  |  |  |  |  |  |  | 58 | -          | -         | - | - |
| in 1993  |  |  |  |  |  |  |  |  |  | 59 | -          | -         | - | - |
| in 1994  |  |  |  |  |  |  |  |  |  | 60 | -          | -         | - | - |
| in 1995  |  |  |  |  |  |  |  |  |  | 61 | -          | -         | - | - |
| in 1996  |  |  |  |  |  |  |  |  |  | 62 | -          | -         | - | - |
| Total  |  |  |  |  |  |  |  |  |  | 63 | -          | -         | - | - |

|   |  |  |  |  |  |  |                                     |  |  |  |                       |  |
|---|--|--|--|--|--|--|-------------------------------------|--|--|--|-----------------------|--|
|   |  |  |  |  | balance of fund  |  | loans outstanding                   |  |  |  |                       |  |
|   |  |  |  |  | 1  |  | 2                                   |  |  |  |                       |  |
|   |  |  |  |  | \$   |  | \$                                  |  |  |  |                       |  |
| 6. Ontario Home Renewal Plan trust fund at year end   |  |  |  |  | 82   |  | 344,659                             |  | 71,982   |  |                       |  |
| 7. Analysis of direct water and sewer billings as at December 31  |  |  |  |  |  |  |                                     |  |  |  |                       |  |
|   |  |  |  |  | number of residential units  |  | 1990 billings residential units     |  | all other properties                                       |  | computer use only     |  |
|   |  |  |  |  | 1  |  | 2                                   |  | 3  |  | 4                     |  |
|   |  |  |  |  | \$   |  | \$                                  |  | \$   |  | \$                    |  |
| Water   |  |  |  |  | 39   |  | 15,000                              |  | 3,091,642  |  | 2,485,150             |  |
| In this municipality  |  |  |  |  |  |  |                                     |  |  |  |                       |  |
| In other municipalities (specify municipality)  |  |  |  |  |  |  |                                     |  |  |  |                       |  |
| --  |  |  |  |  | 40   |  | -                                   |  | -  |  | -                     |  |
| --  |  |  |  |  | 41   |  | -                                   |  | -  |  | -                     |  |
| --  |  |  |  |  | 42   |  | -                                   |  | -  |  | -                     |  |
| --  |  |  |  |  | 43   |  | -                                   |  | -  |  | -                     |  |
| --  |  |  |  |  | 64   |  | -                                   |  | -  |  | -                     |  |
|   |  |  |  |  |  |  |                                     |  |  |  |                       |  |
|   |  |  |  |  | number of residential units  |  | 1990 billings residential units     |  | all other properties                                       |  | computer use only     |  |
|   |  |  |  |  | 1  |  | 2                                   |  | 3  |  | 4                     |  |
|   |  |  |  |  | \$   |  | \$                                  |  | \$   |  | \$                    |  |
| Sewer   |  |  |  |  | 44   |  | 15,000                              |  | 1,362,992  |  | 949,474               |  |
| 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   |  | -                                   |  |  |  |                       |  |
| 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, 1989   |  |  |  |  | 67   |  | 53,000                              |  | 2,876,300  |  | -                     |  |
| Approved in 1990  |  |  |  |  | 68   |  | -                                   |  | 2,383,333  |  | -                     |  |
| Financed in 1990  |  |  |  |  | 69   |  | -                                   |  | 2,100,000  |  | -                     |  |
| No long term financing necessary  |  |  |  |  | 70   |  | -                                   |  | 830,100  |  | -                     |  |
| Approved but not financed as at December 31, 1990   |  |  |  |  | 71   |  | 53,000                              |  | 2,329,533  |  | -                     |  |
| Applications submitted but not approved as at Decemeber 31, 1990  |  |  |  |  | 72   |  | -                                   |  | -  |  | -                     |  |
| 12. Forecast of total revenue fund expenditures   |  |  |  |  |  |  |                                     |  |  |  |                       |  |
|   |  |  |  |  | 1991   |  | 1992                                |  | 1993   |  | 1994                  |  |
|   |  |  |  |  | 1  |  | 2                                   |  | 3  |  | 4                     |  |
|   |  |  |  |  | \$   |  | \$                                  |  | \$   |  | \$                    |  |
|   |  |  |  |  | 73   |  | -                                   |  | -  |  | -                     |  |