

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38030

MUNICIPALITY OF: Sarnia - Clearwater C

For the year ended December 31, 1991.

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	78,640,880	10,346,539	40,227,588	28,066,753
Direct water billings on ratepayers -- own municipality	2	7,237,765	-		7,237,765
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,101,458	-		3,101,458
-- other municipalities	5	-	-		-
Subtotal	6	88,980,103	10,346,539	40,227,588	38,405,976
PAYMENTS IN LIEU OF TAXATION					
Canada	7	359,607	45,093	-	314,514
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	277,579	33,501		244,078
The Municipal Act, section 157	10	206,850	72,194		134,656
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	550,549	67,171	262,662	220,716
Ontario Hydro	13	170,187	20,726	-	149,461
Liquor Control Board of Ontario	14	7,461	1,979	-	5,482
Other	15	-	-	-	-
Municipal enterprises	16	225,543	27,090	-	198,453
Other municipalities and enterprises	17	9,364	1,479	-	7,885
Subtotal	18	1,807,140	269,233	262,662	1,275,245
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	5,294,831	-	-	5,294,831
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,127,062			3,127,062
Canada specific grants	30	3,666			3,666
Other municipalities - grants and fees	31	1,320,685			1,320,685
Fees and service charges	32	4,277,657			4,277,657
Subtotal	33	8,729,070			8,729,070
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,126,309	-	-	1,126,309
Fines	37	52,555			52,555
Penalties and interest on taxes	38	586,828			586,828
Investment income - from own funds	39	142			142
- other	40	1,646,302			1,646,302
Sales of publications, equipment, etc	42	18,115			18,115
Contributions from capital fund	43	29,982			29,982
Contributions from reserves and reserve funds	44	2,690,755			2,690,755
Contributions from non-consolidated entities	45	-			-
--	46	53,113			53,113
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	6,204,101	-	-	6,204,101
TOTAL REVENUE	51	111,015,245	10,615,772	40,490,250	59,909,223

For the year ended December 31, 1991.

Sarnia - Clearwater C

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[illegible]

For the year ended December 31, 1991.

Sarnia - Clearwater C

2LT - OP
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II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Sarnia - Clearwater C

2LT - OP
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III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	s	41,442,082	7,673,170	3,453,710	38.553000	45.356000	1,597,717	348,024	156,646	6,290	2,709	4,082	2,115,468
Separate consolidated													
Total all school board taxation	0						22,874,552	11,774,551	5,102,470	157,567	110,707	207,741	40,227,588

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Sarnia - Clearwater C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	92,991	-	10,000	142,735
Protection to Persons and Property					
Fire	2	20,265	-	500	58,436
Police	3	16,250	-	42,484	217,062
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,656	-	-	-
Emergency measures	6	- 182	-	-	-
Subtotal	7	38,989	-	42,984	275,498
Transportation services					
Roadways	8	1,152,644	-	713,416	302,786
Winter Control	9	364,956	-	-	-
Transit	10	887,036	-	188,629	1,163,580
Parking	11	-	-	-	432,206
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,404,636	-	902,045	1,898,572
Environmental services					
Sanitary Sewer System	16	50,000	-	-	87,160
Storm Sewer System	17	140,000	-	15,287	2,029
Waterworks System	18	-	-	2,974	19,392
Garbage Collection	19	242,223	-	60,656	52,241
Garbage Disposal	20	-	-	267,351	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	432,223	-	346,268	160,822
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	8,908	-	-	71,265
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	8,908	-	-	71,265
Recreation and Cultural Services					
Parks and Recreation	37	128,000	1,000	19,388	1,193,195
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	128,000	1,000	19,388	1,193,195
Planning and Development					
Planning and Development	41	21,315	-	-	283,971
Commercial and Industrial	42	-	2,666	-	13,452
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	25,107
Tile Drainage and Shoreline Assistance	45	-	-	-	213,040
--	46	-	-	-	-
Subtotal	47	21,315	2,666	-	535,570
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,127,062	3,666	1,320,685	4,277,657

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Sarnia - Clearwater C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	4,094,007	-	1,829,775	455,188	-	203,050	6,175,920
Protection to Persons and Property								
Fire	2	6,060,930	-	367,730	220,140	-	87,210	6,736,010
Police	3	9,429,058	579,609	927,387	564,361	-	142,442	11,357,973
Conservation Authority	4	-	-	-	-	202,987	-	202,987
Protective inspection and control	5	502,570	-	59,117	12,910	82,533	-	657,130
Emergency measures	6	-	105,797	12,930	2,325	-	-	121,052
Subtotal	7	15,992,558	685,406	1,367,164	799,736	285,520	55,232	19,075,152
Transportation services								
Roadways	8	3,100,753	423,711	1,737,753	685,096	-	515,165	5,432,148
Winter Control	9	215,428	-	514,484	-	-	-	729,912
Transit	10	2,219,950	-	866,811	106,886	-	45,690	3,239,337
Parking	11	251,087	144,806	200,801	18,213	-	792	615,699
Street Lighting	12	-	8,007	670,556	7,975	-	-	686,538
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	5,787,218	576,524	3,990,405	818,170	-	468,683	10,703,634
Environmental services								
Sanitary Sewer System	16	784,543	975,839	1,126,790	3,190,935	-	-	6,078,107
Storm Sewer System	17	79,109	193,329	120,470	-	-	-	392,908
Waterworks System	18	402,199	125,098	5,661,780	1,181,929	-	726,965	8,097,971
Garbage Collection	19	31,376	-	1,368,202	327	-	-	1,399,905
Garbage Disposal	20	-	592,158	4,798	-	-	-	596,956
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,297,227	1,886,424	8,282,040	4,373,191	-	726,965	16,565,847
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	296,695	-	296,695
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	296,695	-	296,695
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	155,253	-	155,253
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	155,253	-	155,253
Recreation and Cultural Services								
Parks and Recreation	37	3,212,548	184,148	1,042,153	172,854	-	-	4,611,703
Libraries	38	11,730	-	211,003	59,369	-	-	282,102
Other Cultural	39	-	-	-	-	150,850	-	150,850
Subtotal	40	3,224,278	184,148	1,253,156	232,223	150,850	-	5,044,655
Planning and Development								
Planning and Development	41	794,760	-	100,860	38,016	-	-	933,636
Commercial and Industrial	42	68,299	600,443	148,149	426	87,946	-	905,263
Residential Development	43	-	79,474	-	-	-	-	79,474
Agriculture and Reforestation	44	16,028	-	55,416	47,927	-	-	119,371
Tile Drainage and Shoreline Assistance	45	-	213,394	-	-	-	-	213,394
--	46	-	-	-	-	-	-	-
Subtotal	47	879,087	893,311	304,425	86,369	87,946	-	2,251,138
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	31,274,375	4,225,813	17,026,965	6,764,877	976,264	-	60,268,294

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	164,826	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,319,124	
Reserves and Reserve Funds	3		5,089,091	
	Subtotal	4	6,408,215	
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		20,000	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	20,000	
Grants and Loan Forgiveness				
Ontario	20		2,547,641	
Canada	21		-	
Other Municipalities	22		92,062	
	Subtotal	23	2,639,703	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		790,636	
Investment Income				
From Own Funds	26		-	
Other	27		47,097	
Donations	28		93,233	
--	30		20,176	
--	31		-	
	Subtotal	32	951,142	
	Total Sources of Financing	33	10,019,060	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		11,894,542	
	Subtotal	36	11,894,542	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		20,000	
	Subtotal	40	20,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		805,067	
	Total Applications	42	12,719,609	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		2,535,723	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	410,075	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		147,826	
- Proceeds From Long Term Liabilities	46		2,441,419	
- Transfers From Reserves and Reserve Funds	47		355,424	
- -	48		1,129	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,535,723	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Sarnia - Clearwater C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	119,598	-	-	1,335,586
Protection to Persons and Property					
Fire	2	-	-	-	416,779
Police	3	-	-	8,062	97,111
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	4,156
Emergency measures	6	-	-	-	171,393
Subtotal	7	-	-	8,062	689,439
Transportation services					
Roadways	8	1,177,051	-	-	2,394,844
Winter Control	9	-	-	-	-
Transit	10	571,173	-	-	843,715
Parking	11	-	-	-	13,745
Street Lighting	12	12,351	-	-	194,135
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,760,575	-	-	3,446,439
Environmental services					
Sanitary Sewer System	16	-	-	-	225,431
Storm Sewer System	17	301,092	-	-	578,781
Waterworks System	18	56,787	-	-	3,577,648
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	436,381
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	357,879	-	-	4,818,241
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	309,589	-	84,000	1,590,763
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	309,589	-	84,000	1,590,763
Planning and Development					
Planning and Development	41	-	-	-	6,659
Commercial and Industrial	42	-	-	-	426
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	6,989
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	14,074
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,547,641	-	92,062	11,894,542

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Sarnia - Clearwater C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	2,511,355	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	261,400	
Subtotal	7	2,772,755	
Transportation services			
Roadways	8	1,099,281	
Winter Control	9	-	
Transit	10	-	
Parking	11	63,800	
Street Lighting	12	36,351	
Air Transportation	13	-	
--	14	-	
Subtotal	15	1,199,432	
Environmental services			
Sanitary Sewer System	16	2,160,242	
Storm Sewer System	17	664,470	
Waterworks System	18	247,400	
Garbage Collection	19	-	
Garbage Disposal	20	2,979,851	
Pollution Control	21	-	
--	22	-	
Subtotal	23	6,051,963	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Recreation and Cultural Services			
Parks and Recreation	37	387,301	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	387,301	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	6,998,133	
Residential Development	43	3,681	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	623,944	
--	46	-	
Subtotal	47	7,625,758	
Electricity	48	1,405,000	
Gas	49	-	
Telephone	50	-	
Total	51	19,442,209	

1991 FINANCIAL INFORMATION RETURN

Municipality

Sarnia - Clearwater C

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

		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	8,090,130	
: To Canada and agencies	2	36,279	
: To other	3	11,547,900	
	4	19,674,309	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	232,100	
	9	232,100	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	19,442,209	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	12,606,976	
Long term bank loans	18	-	
Lease purchase agreements	19	165,000	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	6,670,233	
--	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	2,612,084	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	500,320	
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	390,000	
- university support	40	-	
- leases and other agreements	41	114,887	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	3,617,291	Total

Municipality

Sarnia - Clearwater C

For the year ended December 31, 1991.

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6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1 \$	2 \$	3 \$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	338,189	16,450,572				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1991 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	1,871,826	989,219				
- special are rates and special charges	51	774,898	200,941				
- benefitting landowners	52	152,677	60,717				
- user rates (consolidated entities)	53	134,600	40,935				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	172,700	164,054				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	3,106,701	1,455,866				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	1,967,194	1,039,871	-	-	167,300	145,047
1993	61	1,931,837	861,126	-	-	144,100	126,283
1994	62	1,845,584	690,494	-	-	158,900	111,272
1995	63	1,451,801	521,093	-	-	173,700	94,862
1996	64	1,513,425	385,968	-	-	191,300	76,940
1997-2001	65	2,655,933	564,050	-	-	569,700	122,135
2002 onwards	79	1,202	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	6,670,233	-	-	-	-	-
Total	71	18,037,209	4,062,602	-	-	1,405,000	676,539
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1 \$					
1992	72	-					
1993	73	172,500					
1994	74	340,400					
1995	75	512,500					
1996	76	814,700					
Total	77	1,840,100					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia - Clearwater C

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		10,026,389	114,010	10,140,399							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	1,818	10,026,389	114,010	10,140,399	10,143,124	203,415	-	269,233	-	10,615,772	477,191
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,818	10,026,389	114,010	10,140,399	10,143,124	203,415	-	269,233	-	10,615,772	477,191

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia - Clearwater C

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	- 8,780	16,762,689	199,531	-	16,962,220	16,529,518	339,898	102,702	-	16,972,118	1,118
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	4,262,693	51,114	-	4,313,807	4,245,604	32,760	35,443	-	4,313,807	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	16,536	15,157,798	179,336	-	15,337,134	14,912,402	306,655	92,567	-	15,311,624	- 8,974
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	3,846,667	46,034	-	3,892,701	3,831,195	29,556	31,950	-	3,892,701	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	7,756	40,029,847	476,015	-	40,505,862	39,518,719	708,869	262,662	-	40,490,250	- 7,856

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Sarnia - Clearwater C

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15

		1	
		\$	
Balance at the beginning of the year	1	22,789,929	
Revenues			
Contributions from revenue fund	2	5,445,753	
Contributions from capital fund	3	775,085	
Lot levies and subdivider contributions	60	247,988	
Recreational land (the Planning Act)	61	85,120	
Investment income - from own funds	5	165,650	
- other	6	1,224,593	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	7,944,189	
Expenditures			
Transferred to capital fund	14	5,089,091	
Transferred to revenue fund	15	2,690,755	
Charges for long term liabilities - principal and interest	16	-	
--	63	205,484	
--	20	-	
--	21	-	
Total expenditure	22	7,985,330	
Balance at the end of the year for:			
Reserves	23	6,198,956	
Reserve Funds	24	16,549,832	
	Total 25	22,748,788	
Analysed as follows:			
Working funds	26	698,835	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,970,927	
Sick leave	31	872,364	
Insurance	32	1,474,187	
Workers' compensation	33	1,751,536	
Capital expenditure - general administration	34	-	
- roads	35	24,026	
- sanitary and storm sewers	36	2,585,605	
- parks and recreation	64	1,158,752	
- library	65	-	
- other cultural	66	-	
- water	38	1,673,279	
- transit	39	9,857	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	5,382,676	
Lot levies and subdivider contributions	44	2,196,794	
Recreational land (the Planning Act)	46	255,697	
Parking revenues	45	1,204,313	
Debenture repayment	47	71,377	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	958,547	
Transit current purposes	50	37,352	
Library current purposes	51	-	
Vacation Pay - Council	52	49,463	
Waste Site	53	373,201	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	22,748,788	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1991.

Sarnia - Clearwater C

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	15,316,781	-
Accounts receivable			
Canada	2	271,691	
Ontario	3	1,993,178	
Region or county	4	610,162	
Other municipalities	5	79,297	
School Boards	6	26,666	portion of taxes
Waterworks	7	2,982,285	receivable for
Other (including unorganized areas)	8	570,053	business taxes
Taxes receivable			
Current year's levies	9	2,126,324	78,470
Previous year's levies	10	518,998	506
Prior year's levies	11	80,428	1,586
Penalties and interest	12	214,011	3,803
Less allowance for uncollectables (negative)	13	- 42,182	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	879,211	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	19,442,209	
Other long term assets	20	74,146	-
Total	21	45,143,258	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Sarnia - Clearwater C

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For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	125		
Ontario	27	968,565		
Region or county	28	314,875		
Other municipalities	29	3,332		
School Boards	30	-		
Trade accounts payable	31	2,898,688		
Other	32	2,716,162		
Other current liabilities	33	201,335		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	14,941,823		
- special area rates and special charges	35	2,160,242		
- benefitting landowners	36	623,944		
- user rates (consolidated entities)	37	311,200		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,405,000		
Less: Own holdings (negative)	40	- 2,774,900		
Reserves and reserve funds	41	22,748,788		
Accumulated net revenue (deficit)				
General revenue	42	616,323		
Special charges and special areas (specify)				
--	43	68,729		
--	44	31,080		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 27,009		
--	53	- 13,730		
--	54	15,074		
--	55	-		
Region or county	56	477,191		
School boards	57	- 7,856		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,535,723		
Total	59	45,143,258		

1991 FINANCIAL INFORMATION RETURN

Municipality

Sarnia - Clearwater C

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STATISTICAL DATA

For the year ended December 31, 1991.

			1	
1. Number of continuous full time employees as at December 31				
Administration		1	11	
Non-line Department Support Staff		2	56	
Fire		3	99	
Police		4	152	
Transit		5	59	
Public Works		6	111	
Health Services		7	-	
Homes for the Aged		8	-	
Other Social Services		9	-	
Parks and Recreation		10	60	
Libraries		11	-	
Planning		12	27	
	Total	13	575	
			continuous full time employees December 31	
			other	
			1	2
			\$	\$
2. Total expenditures during the year on:				
Wages and salaries		14	24,541,499	1,826,229
Employee benefits		15	5,274,341	141,391
			1	
			\$	
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections:	Current year's tax	16	75,362,037	
	Previous years' tax	17	1,757,040	
	Penalties and interest	18	586,828	
		19	77,705,905	
	Subtotal	20	-	
Discounts allowed		22	-	
Tax adjustments under section 362 and 363 of the Municipal Act		23	-	
- amounts added to the roll (negative)		24	403,747	
- amounts written off		25	212,377	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		26	-	
- recoverable from upper tier and school boards		27	-	
- recoverable from general municipal revenues		28	-	
Transfers to tax sale and tax registration accounts		80	-	
The Municipal Elderly Residents' Assistance Act - reductions		29	78,322,029	
- refunds		30	190,515	
Other (specify)		81	-	
	Total reductions			
Amounts added to the tax roll for collection purposes only			1	
Business taxes written off under subsection 495(1) of the Municipal Act			\$	
			1	
4. Tax due dates for 1991 (lower tier municipalities only)				
Interim billings:	Number of installments	31	1	
	Due date of first installment (YYYYMMDD)	32	19910301	
	Due date of last installment (YYYYMMDD)	33	0	
Final billings:	Number of installments	34	2	
	Due date of first installment (YYYYMMDD)	35	19910603	
	Due date of last installment (YYYYMMDD)	36	19910903	
			\$	
Supplementary taxes levied with	1994 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31				
			long term financing requirements	
			gross expenditures	approved by the O.M.B. or Concil
			submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
			1	2
			\$	\$
Estimated to take place				
in 1992		58	7,440,700	2,750,000
in 1993		59	9,310,000	1,569,533
in 1994		60	12,770,800	-
in 1995		61	7,682,600	-
in 1996		62	7,218,100	-
	Total	63	44,422,200	4,319,533
			302,000	10,288,300

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		392,021					
							71,107					
7. Analysis of direct water and sewer billings as at December 31												
					number of residential units		1991 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Water					39		28,954		4,149,680		3,088,085	
In this municipality												
In other municipalities (specify municipality)												
--					40		-		-		-	
--					41		-		-		-	
--					42		-		-		-	
--					43		-		-		-	
--					64		-		-		-	
					number of residential units		1991 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Sewer					44		28,954		1,740,315		1,361,143	
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		2,071,057					
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, 1991					67		342,100		2,329,533		-	
Approved in 1991					68		-		2,056,774		-	
Financed in 1991					69		20,000		-		20,000	
No long term financing necessary					70		-		273,987		-	
Approved but not financed as at December 31, 1991					71		322,100		4,112,320		-	
Applications submitted but not approved as at Decemeber 31, 1991					72		-		302,000		-	
12. Forecast of total revenue fund expenditures												
					1992		1993		1994		1995	
					1		2		3		4	
					\$		\$		\$		\$	
					73		60,900,000		61,500,000		62,700,000	
											64,000,000	
											65,300,000	