

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 57061

MUNICIPALITY OF: Sault Ste. Marie C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Sault Ste. Marie C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	82,427,526	-	42,423,925	40,003,601
Direct water billings on ratepayers -- own municipality	2	5,535,271	-		5,535,271
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,822,330	-		3,822,330
-- other municipalities	5	-	-		-
Subtotal	6	91,785,127	-	42,423,925	49,361,202
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,113,310	-	-	1,113,310
Canada Enterprises	8	6,489	-	-	6,489
Ontario					
The Municipal Tax Assistance Act	9	342,490	-		342,490
The Municipal Act, section 157	10	228,750	-		228,750
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	541,112	-	280,410	260,702
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	11,176	-	-	11,176
Other	15	59,713	-	-	59,713
Municipal enterprises	16	641,191	-	-	641,191
Other municipalities and enterprises	17	61,639	-	-	61,639
Subtotal	18	3,005,870	-	280,410	2,725,460
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	3,993,301	-	-	3,993,301
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	17,681,183	-	-	17,681,183
Revenue Guarantee	27				
Subtotal	28	21,674,484	-	-	21,674,484
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	38,763,262			38,763,262
Canada specific grants	30	73,461			73,461
Other municipalities - grants and fees	31	588,295			588,295
Fees and service charges	32	9,773,799			9,773,799
Subtotal	33	49,198,817			49,198,817
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	647,883	-	-	647,883
Fines	37	8,966			8,966
Penalties and interest on taxes	38	610,980			610,980
Investment income - from own funds	39	-			-
- other	40	713,304			713,304
Sales of publications, equipment, etc	42	25,140			25,140
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	4,053,021			4,053,021
Contributions from non-consolidated entities	45	128,246			128,246
--	46	538,438			538,438
--	47	176,041			176,041
--	48	-			-
Sale of Land	49	14,900			14,900
Subtotal	50	6,916,919	-	-	6,916,919
TOTAL REVENUE	51	172,581,217	-	42,704,335	129,876,882

*For the year ended December 31, 1991.*

## Sault Ste. Marie C

**2LT - OP**

[illegible]

*For the year ended December 31, 1991.*

## Sault Ste. Marie C

## II. Upper tier purposes

*For the year ended December 31, 1991.*

**Sault Ste. Marie C**

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[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	0	93,639,230	22,905,362	10,105,590	36.470000	42.910000	3,415,023	982,869	433,631	22,572	5,485	8,928	4,868,508
Separate consolidated													
Total all school board taxation	0						22,314,501	13,653,506	6,072,265	142,903	109,080	131,670	42,423,925

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality	
Sault Ste. Marie 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	2,550	1,279	-	494,680
Protection to Persons and Property					
Fire	2	-	-	-	65,914
Police	3	73,073	12,106	-	74,336
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	73,073	12,106	-	140,250
Transportation services					
Roadways	8	2,222,444	-	-	244,501
Winter Control	9	1,288,047	-	-	-
Transit	10	1,287,014	-	-	2,022,978
Parking	11	-	-	-	316,903
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	7,592	-	172,556
Subtotal	15	4,797,505	7,592	-	2,756,938
Environmental services					
Sanitary Sewer System	16	-	-	-	11,321
Storm Sewer System	17	81,625	-	-	-
Waterworks System	18	-	-	-	296,030
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	365,962	5,332	-	1,356,892
Pollution Control	21	-	-	-	-
--	22	31,101	-	-	-
Subtotal	23	478,688	5,332	-	1,664,243
Health Services					
Public Health Services	24	4,685,563	5,206	262,107	94,857
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	3,694	-	318,307
--	29	-	-	-	-
Subtotal	30	4,685,563	8,900	262,107	413,164
Social and Family Services					
General Assistance	31	20,782,390	-	-	-
Assistance to Aged Persons	32	6,445,768	1,160	311,795	2,992,221
Assitance to Children	33	-	-	-	-
Day Nurseries	34	921,128	-	-	72,918
--	35	-	-	-	-
Subtotal	36	28,149,286	1,160	311,795	3,065,139
Recreation and Cultural Services					
Parks and Recreation	37	11,110	21,200	-	1,002,070
Libraries	38	279,978	4,101	14,393	78,729
Other Cultural	39	54,740	5,028	-	10,396
Subtotal	40	345,828	30,329	14,393	1,091,195
Planning and Development					
Planning and Development	41	-	1,279	-	59,467
Commercial and Industrial	42	121,426	5,484	-	-
Residential Development	43	29,283	-	-	84,278
Agriculture and Reforestation	44	80,060	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	4,445
--	46	-	-	-	-
Subtotal	47	230,769	6,763	-	148,190
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	38,763,262	73,461	588,295	9,773,799

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Sault Ste. Marie 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	4,371,341	424,044	5,412,496	2,422,488	-	-	12,630,369
Protection to Persons and Property								
Fire	2	6,446,061	-	321,470	298,957	-	212,422	7,278,910
Police	3	10,280,490	36,500	1,059,201	4,418	-	-	11,380,609
Conservation Authority	4	-	606,524	-	13,875	224,210	-	844,609
Protective inspection and control	5	470,439	-	40,974	827	273,620	-	785,860
Emergency measures	6	59,738	-	1,931	-	-	-	61,669
Subtotal	7	17,256,728	643,024	1,423,576	318,077	497,830	212,422	20,351,657
Transportation services								
Roadways	8	4,045,409	4,039,000	3,231,996	1,099,917	5,240	1,788,885	10,632,677
Winter Control	9	2,520,075	-	892,806	500,000	-	978,972	4,891,853
Transit	10	3,559,049	-	1,193,872	152,591	-	-	4,905,512
Parking	11	237,833	-	169,456	160,030	-	-	567,319
Street Lighting	12	-	-	923,038	-	-	-	923,038
Air Transportation	13	-	-	-	-	-	-	-
--	14	21,297	-	130,627	34,158	-	-	186,082
Subtotal	15	10,383,663	4,039,000	6,541,795	1,946,696	5,240	809,913	22,106,481
Environmental services								
Sanitary Sewer System	16	1,031,474	1,308,998	2,571,200	1,144,272	-	230,165	6,286,109
Storm Sewer System	17	377,417	99,762	138,327	-	-	83,450	698,956
Waterworks System	18	2,127,962	1,052,946	2,199,341	862,597	-	212,422	6,030,424
Garbage Collection	19	262,456	-	403,430	-	-	183,047	848,933
Garbage Disposal	20	1,084,750	464,400	505,902	905,963	-	313,251	3,274,266
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,884,059	2,926,106	5,818,200	2,912,832	-	597,491	17,138,688
Health Services								
Public Health Services	24	3,925,890	-	1,218,567	-	25,000	-	5,169,457
Public Health Inspection and Control	25	465,292	-	48,227	-	-	-	513,519
Hospitals	26	-	-	-	40,460	-	-	40,460
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	461,633	-	99,593	104,000	-	-	665,226
--	29	-	-	-	-	-	-	-
Subtotal	30	4,852,815	-	1,366,387	144,460	25,000	-	6,388,662
Social and Family Services								
General Assistance	31	1,369,204	-	239,708	328	23,108,545	-	24,717,785
Assistance to Aged Persons	32	9,388,429	155,194	1,678,141	136,761	98,070	-	11,456,595
Assitance to Children	33	-	-	-	-	580,896	-	580,896
Day Nurseries	34	848,888	-	306,388	14,607	-	-	1,169,883
--	35	-	-	-	-	-	-	-
Subtotal	36	11,606,521	155,194	2,224,237	151,696	23,787,511	-	37,925,159
Recreation and Cultural Services								
Parks and Recreation	37	3,871,325	21,700	992,836	323,200	52,150	-	5,261,211
Libraries	38	1,456,091	-	541,027	67,282	-	-	2,064,400
Other Cultural	39	64,295	-	30,000	300,000	252,184	-	646,479
Subtotal	40	5,391,711	21,700	1,563,863	690,482	304,334	-	7,972,090
Planning and Development								
Planning and Development	41	544,454	-	25,902	547	-	-	570,903
Commercial and Industrial	42	96,955	628,258	164,151	-	688,784	-	1,578,148
Residential Development	43	430,731	271,134	41,912	-	-	-	743,777
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	4,445	-	-	-	-	4,445
--	46	-	-	-	-	-	-	-
Subtotal	47	1,072,140	903,837	231,965	547	688,784	-	2,897,273
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	59,818,978	9,112,905	24,582,519	8,587,278	25,308,699	-	127,410,379

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	8,749,906	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,196,785	
Reserves and Reserve Funds	3	1,797,480	
Subtotal	4	3,994,265	
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	8,500,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	8,500,000	
Grants and Loan Forgiveness			
Ontario	20	4,137,126	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	4,137,126	
Other Financing			
Prepaid Special Charges	24	79,541	
Proceeds From Sale of Land and Other Capital Assets	25	71,377	
Investment Income			
From Own Funds	26	409,904	
Other	27	21,632	
Donations	28	564	
--	30	22,092	
--	31	-	
Subtotal	32	605,110	
Total Sources of Financing	33	17,236,501	
Applications			
Own Expenditures			
Short Term Interest Costs	34	568,814	
Other	35	13,906,378	
Subtotal	36	14,475,192	
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	12,696	
Total Applications	42	14,487,888	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	6,001,293	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	3,671,071	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	1,683,370	
- Proceeds From Long Term Liabilities	46	7,864,357	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	124,637	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	6,001,293	
* - 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

Sault Ste. Marie C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	275,922
Protection to Persons and Property					
Fire	2	-	-	-	7,119
Police	3	-	-	-	1,724,538
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	827
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,732,484
Transportation services					
Roadways	8	1,082,672	-	-	2,870,948
Winter Control	9	-	-	-	-
Transit	10	-	-	-	13,466
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	158
Subtotal	15	1,082,672	-	-	2,884,572
Environmental services					
Sanitary Sewer System	16	-	-	-	4,065,807
Storm Sewer System	17	-	-	-	59,495
Waterworks System	18	-	-	-	1,554,557
Garbage Collection	19	789	-	-	67,119
Garbage Disposal	20	549,763	-	-	766,223
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	550,552	-	-	6,513,201
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	39,081
--	29	-	-	-	-
Subtotal	30	-	-	-	39,081
Social and Family Services					
General Assistance	31	-	-	-	328
Assistance to Aged Persons	32	-	-	-	140,496
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	14,607
--	35	-	-	-	-
Subtotal	36	-	-	-	155,431
Recreation and Cultural Services					
Parks and Recreation	37	2,503,902	-	-	2,702,401
Libraries	38	-	-	-	7,282
Other Cultural	39	-	-	-	-
Subtotal	40	2,503,902	-	-	2,709,683
Planning and Development					
Planning and Development	41	-	-	-	547
Commercial and Industrial	42	-	-	-	142,704
Residential Development	43	-	-	-	21,567
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	164,818
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,137,126	-	-	14,475,192

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Sault Ste. Marie C
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		1	\$
General Government	1	795,000	
Protection to Persons and Property			
Fire	2	-	
Police	3	1,500,000	
Conservation Authority	4	2,111,000	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	3,611,000	
Transportation services			
Roadways	8	16,675,600	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	16,675,600	
Environmental services			
Sanitary Sewer System	16	3,159,653	
Storm Sewer System	17	157,800	
Waterworks System	18	5,185,000	
Garbage Collection	19	-	
Garbage Disposal	20	1,920,000	
Pollution Control	21	-	
--	22	-	
Subtotal	23	10,422,453	
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	540,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	540,000	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	4,392,555	
Residential Development	43	1,008,905	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	12,236	
--	46	-	
Subtotal	47	5,413,696	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	37,457,749	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Sault Ste. Marie C

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	2,855,541
: To Canada and agencies			2	335,499
: To other			3	34,645,000
	Subtotal		4	37,836,040
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	378,291
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	378,291
	Total		15	37,457,749
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	34,657,236
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	335,499
Ministry of the Environment			22	256,554
--			23	51,795
--			24	2,156,665
				\$
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	45,442
- 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	-
Total liability under OMERS plans				
- initial unfunded			34	1,278,377
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	600,000
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	73,530
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	1,951,907

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

Sault Ste. Marie C
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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	-	-				
Sewer projects - for this municipality only	48	328,889	585,443				
- share of integrated projects	49	-	14,100				
7. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund	50	2,378,243	1,558,651				
- general tax rates *	51	-	-				
- special are rates and special charges	52	2,434,078	1,688,987				
- benefitting landowners	53	485,000	567,946				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	120,000	9,450				
Recovered from unconsolidated entities	57	-	-				
- hydro	56	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	59	-	-				
--	59	-	-				
Total	78	5,417,321	3,825,034				
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	6,413,247	3,756,984	-	-	-	-
1993	61	5,667,333	3,069,747	-	-	-	-
1994	62	5,263,791	2,466,654	-	-	-	-
1995	63	4,798,335	1,895,484	-	-	-	-
1996	64	3,999,632	1,394,843	-	-	-	-
1997-2001	65	9,320,818	1,924,699	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	134,593	-	-	-	-	-
Downtown revitalization program	70	1,860,000	-	-	-	-	-
Total	71	37,457,749	14,508,411	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1					
		\$					
1992	72	660,000					
1993	73	1,010,000					
1994	74	1,510,000					
1995	75	2,160,000					
1996	76	2,770,000					
Total	77	8,110,000					
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

**Sault Ste. Marie C**

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sault Ste. Marie C

9LT  
13

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	-	17,857,920	172,816	-	18,030,736	17,514,193	402,671	113,872	-	18,030,736	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	7,001,089	52,625	-	7,053,714	6,945,274	57,456	50,984	-	7,053,714	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	12,549,647	121,227	-	12,670,874	12,277,319	313,738	79,817	-	12,670,874	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,912,026	36,985	-	4,949,011	4,868,508	44,766	35,737	-	4,949,011	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	42,320,682	383,653	-	42,704,335	41,605,294	818,631	280,410	-	42,704,335	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Sault Ste. Marie C

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15

		1	
		\$	
Balance at the beginning of the year	1	14,544,009	
Revenues			
Contributions from revenue fund	2	6,390,493	
Contributions from capital fund	3	12,696	
Lot levies and subdivider contributions	60	112,214	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	481,015	
--	9	475,502	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	7,471,920	
Expenditures			
Transferred to capital fund	14	1,797,480	
Transferred to revenue fund	15	4,053,021	
Charges for long term liabilities - principal and interest	16	-	
--	63	18,055	
--	20	-	
--	21	-	
Total expenditure	22	5,868,556	
Balance at the end of the year for:			
Reserves	23	11,179,561	
Reserve Funds	24	4,967,812	
	Total 25	16,147,373	
Analysed as follows:			
Working funds	26	3,465,180	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	861,164	
- water	29	-	
Replacement of equipment	30	2,289,574	
Sick leave	31	45,100	
Insurance	32	-	
Workers' compensation	33	1,086,548	
Capital expenditure - general administration	34	94,853	
- roads	35	-	
- sanitary and storm sewers	36	320,000	
- parks and recreation	64	-	
- library	65	281,974	
- other cultural	66	-	
- water	38	32,500	
- transit	39	87,006	
- housing	40	41,800	
- industrial development	41	-	
- other and unspecified	42	2,499,537	
Lot levies and subdivider contributions	44	1,103,800	
Recreational land (the Planning Act)	46	798,842	
Parking revenues	45	306,770	
Debenture repayment	47	20,000	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	426,482	
Waste Site	53	1,345,968	
Police Commission	54	824,660	
Municipal Election	55	215,615	
Business Improvement Area	56	-	
--	57		
Total	58	16,147,373	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1991.

Sault Ste. Marie C
--------------------

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,501,785	-
Accounts receivable			
Canada	2	580,970	
Ontario	3	5,874,087	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,531,497	business taxes
Taxes receivable			
Current year's levies	9	14,733,671	2,043,126
Previous year's levies	10	857,526	39,666
Prior year's levies	11	70,267	-
Penalties and interest	12	1,089,528	106,569
Less allowance for uncollectables (negative)	13	- 2,051,579	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	1,734,922	
Other current assets	18	3,253,582	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	37,457,749	
Other long term assets	20	-	-
Total	21	75,634,005	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sault Ste. Marie C
--------------------

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	7,737,682		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	5,937,817		
Trade accounts payable	31	7,788,779		
Other	32	2,650,000		
Other current liabilities	33	596,705		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	15,149,512		
- special area rates and special charges	35	-		
- benefitting landowners	36	17,123,237		
- user rates (consolidated entities)	37	5,185,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	16,147,373		
Accumulated net revenue (deficit)				
General revenue	42	1,955,311		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,113,697		
Libraries	49	50,086		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 799,901		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 6,001,293		
Total	59	75,634,005		

## Municipality

## Sault Ste. Marie C

*For the year ended December 31, 1991.*

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1. Number of continuous full time employees as at December 31		1	
Administration	1	36	
Non-line Department Support Staff	2	71	
Fire	3	105	
Police	4	162	
Transit	5	89	
Public Works	6	253	
Health Services	7	123	
Homes for the Aged	8	218	
Other Social Services	9	68	
Parks and Recreation	10	76	
Libraries	11	33	
Planning	12	10	
Total		13	1,244

		continuous full time employees December 31		other	
		1 \$		2 \$	
2. Total expenditures during the year on:	14	44,733,840		3,332,443	
Wages and salaries	15	11,248,001		504,694	
Employee benefits					

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	16	62,026,720	
Current year's tax	17	1,817,878	
Previous years' tax	18	603,807	
Penalties and interest	19	64,448,405	
Subtotal		20	-
Discounts allowed	22	-	
Tax adjustments under section 362 and 363 of the Municipal Act	23	-	
- amounts added to the roll (negative)			
- amounts written off	24	2,942,092	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	25	2,865,289	
- recoverable from upper tier and school boards	26	-	
- recoverable from general municipal revenues	27	98,070	
Transfers to tax sale and tax registration accounts	28	-	
The Municipal Elderly Residents' Assistance Act - reductions	29	70,353,856	
- refunds	30	107,071	
Other (specify)	80	-	
Total reductions		29	70,353,856
Amounts added to the tax roll for collection purposes only		30	107,071
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings:	31	1	
Number of installments	32	19910227	
Due date of first installment (YYYYMMDD)	33	0	
Due date of last installment (YYYYMMDD)	34	2	
Final billings:	35	19910605	
Number of installments	36	19910904	
Due date of first installment (YYYYMMDD)		\$	
Due date of last installment (YYYYMMDD)	37	-	
Supplementary taxes levied with 1994 due date			

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1992	58	14,345,000	2,000,000	-	7,600,000
in 1993	59	6,300,000	3,000,000	-	5,500,000
in 1994	60	6,850,000	4,000,000	-	6,000,000
in 1995	61	8,400,000	4,000,000	-	7,500,000
in 1996	62	7,950,000	4,100,000	-	7,000,000
Total	63	43,845,000	17,100,000	-	33,600,000

				balance of fund		loans outstanding			
				1		2			
				\$		\$			
6. Ontario Home Renewal Plan trust fund at year end				82	1,396,486		934,235		
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	21,554	2,933,694	2,601,577		
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	21,315	2,025,859	1,796,471		
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 2,650,000		
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	13,700	30,541,430	30,555,130		
Approved in 1991				68	-	3,011,100	3,011,100		
Financed in 1991				69	-	8,500,000	8,500,000		
No long term financing necessary				70	-	2,409,657	2,409,657		
Approved but not financed as at December 31, 1991				71	13,700	22,642,873	22,656,573		
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-		
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
						\$	\$	\$	\$
73					127,410,000	129,958,200	132,557,400	135,208,500	137,912,700