

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38030

MUNICIPALITY OF: Sarnia C

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Sarnia C
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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	84,550,999	11,941,072	44,716,872	27,893,055
Direct water billings on ratepayers -- own municipality	2	7,259,374	-		7,259,374
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,638,391	-		1,638,391
-- other municipalities	5	-	-		-
Subtotal	6	93,448,764	11,941,072	44,716,872	36,790,820
PAYMENTS IN LIEU OF TAXATION					
Canada	7	222,809	34,060	-	188,749
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	330,524	43,950		286,574
The Municipal Act, section 157	10	264,825	102,278		162,547
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	600,056	79,576	298,989	221,491
Ontario Hydro	13	199,115	48,573	-	150,542
Liquor Control Board of Ontario	14	6,389	1,853	-	4,536
Other	15	-	-	-	-
Municipal enterprises	16	160,297	21,103	-	139,194
Other municipalities and enterprises	17	11,137	1,817	-	9,320
Subtotal	18	1,795,152	333,210	298,989	1,162,953
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	3,739,767	-	-	3,739,767
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,793,280			2,793,280
Canada specific grants	30	9,577			9,577
Other municipalities - grants and fees	31	1,021,568			1,021,568
Fees and service charges	32	5,125,199			5,125,199
Subtotal	33	8,949,624			8,949,624
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,330,013	-	-	1,330,013
Fines	37	186,649			186,649
Penalties and interest on taxes	38	723,994			723,994
Investment income - from own funds	39	684,220			684,220
- other	40	1,151			1,151
Sales of publications, equipment, etc	42	24,960			24,960
Contributions from capital fund	43	39,124			39,124
Contributions from reserves and reserve funds	44	2,025,678			2,025,678

*For the year ended December 31, 1994.*

## Sarnia C

**2LT - OP**  
4

[illegible]

*For the year ended December 31, 1994.*

Municipality

## Sarnia C

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1994.*

## Sarnia C

## 2LT - OP

4

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1994.

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	25,606,544	10,749,279	5,445,605	62.613000	73.662000	1,603,302	791,813	401,134	1,931	3,561	7,012	2,808,753
General	c	24,708,672	4,789,253	1,878,265	62.613000	73.662000	1,547,084	352,786	138,357	16,990	1,940	6,658	2,063,815
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	75,166	-	-	-	-	75,166
Total Taxation	0	-	-	-	-	-	3,150,386	1,219,765	539,491	18,921	5,501	13,670	4,947,734
Separate consolidated													
Total all school board taxation	0						25,891,042	12,893,881	5,569,455	105,765	85,340	171,389	44,716,872

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality	
Sarnia C	

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	16,981	-	-	142,824
Protection to Persons and Property					
Fire	2	-	-	500	89,839
Police	3	26,243	-	21,932	152,063
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	26,243	-	22,432	241,902
Transportation services					
Roadways	8	922,041	349	661,176	640,918
Winter Control	9	297,960	-	-	-
Transit	10	846,427	-	192,949	943,169
Parking	11	-	-	-	326,325
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,066,428	349	854,125	1,910,412
Environmental services					
Sanitary Sewer System	16	185,000	-	-	37,123
Storm Sewer System	17	90,400	-	5,000	670
Waterworks System	18	-	-	2,974	79,174
Garbage Collection	19	335,868	-	6,055	383,845
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	123,004	-
--	22	-	-	-	-
Subtotal	23	611,268	-	137,033	500,812
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	-	-	-	69,584
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	69,584
Recreation and Cultural Services					
Parks and Recreation	37	50,592	300	7,978	1,888,249
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	50,592	300	7,978	1,888,249
Planning and Development					
Planning and Development	41	21,768	-	-	220,182
Commercial and Industrial	42	-	8,928	-	8,700
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	5,714
Tile Drainage and Shoreline Assistance	45	-	-	-	136,820
--	46	-	-	-	-
Subtotal	47	21,768	8,928	-	371,416
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,793,280	9,577	1,021,568	5,125,199

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality
Sarnia C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	3,542,887	-	1,609,543	191,720	-	302,753	5,041,397
Protection to Persons and Property								
Fire	2	5,920,561	44,064	325,015	248,513	-	90,626	6,628,779
Police	3	9,137,240	573,687	1,021,735	569,548	-	73,122	11,229,088
Conservation Authority	4	-	-	-	-	218,527	-	218,527
Protective inspection and control	5	501,665	-	134,563	8,588	-	-	644,816
Emergency measures	6	-	64,613	14,465	29,531	-	-	108,609
Subtotal	7	15,559,466	682,364	1,495,778	856,180	218,527	17,504	18,829,819
Transportation services								
Roadways	8	2,908,504	385,451	1,504,209	663,667	-	530,000	4,931,831
Winter Control	9	162,600	-	433,319	-	-	-	595,919
Transit	10	2,111,294	-	768,136	117,694	-	51,249	3,048,373
Parking	11	313,384	12,654	185,582	117,282	-	900	629,802
Street Lighting	12	-	23,190	636,573	25,735	-	-	685,498
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	5,495,782	421,295	3,527,819	924,378	-	477,851	9,891,423
Environmental services								
Sanitary Sewer System	16	851,039	506,022	1,237,114	1,728,150	-	-	4,322,325
Storm Sewer System	17	88,685	219,857	152,052	-	-	-	460,594
Waterworks System	18	572,636	102,517	4,960,405	1,173,329	-	759,100	7,567,987
Garbage Collection	19	23,546	-	1,378,003	-	-	-	1,401,549
Garbage Disposal	20	-	324,925	12,526	-	-	-	337,451
Pollution Control	21	57,280	-	64,782	942	-	-	123,004
--	22	-	-	-	-	-	-	-
Subtotal	23	1,593,186	1,153,321	7,804,882	2,902,421	-	759,100	14,212,910
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,395	-	1,395
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	1,395	-	1,395
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	144,239	-	-	-	144,239
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	144,239	-	-	-	144,239
Recreation and Cultural Services								
Parks and Recreation	37	3,177,835	236,978	1,586,864	353,088	-	-	5,354,765
Libraries	38	-	-	202,093	19,000	-	-	221,093
Other Cultural	39	-	-	-	-	167,125	-	167,125
Subtotal	40	3,177,835	236,978	1,788,957	372,088	167,125	-	5,742,983
Planning and Development								
Planning and Development	41	760,443	-	64,335	28,845	-	-	853,623
Commercial and Industrial	42	78,120	188,183	233,753	13,828	88,162	4,000	606,046
Residential Development	43	-	559	-	-	-	-	559
Agriculture and Reforestation	44	6,899	-	6,574	19,235	-	-	32,708
Tile Drainage and Shoreline Assistance	45	-	137,074	-	-	-	-	137,074
--	46	-	-	-	-	-	-	-
Subtotal	47	845,462	325,816	304,662	61,908	88,162	4,000	1,630,010
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	30,214,618	2,819,774	16,675,880	5,308,695	475,209	-	55,494,176

For the year ended December 31, 1994.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		2,256,064	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,102,544	
Reserves and Reserve Funds	3		2,989,233	
Subtotal	4		4,091,777	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ontario Clean Water Agency	11		-	
Other Loans from Ontario Capital Corporations	50		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		20,000	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		20,000	
Grants and Loan Forgiveness				
Ontario	20		1,613,273	
Canada	21		1,041,721	
Other Municipalities	22		-	
Subtotal	23		2,654,994	
Other Financing				
Prepaid Special Charges	24		286,294	
Proceeds From Sale of Land and Other Capital Assets	25		64,360	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		32,955	
--	30		27,931	
--	31		-	
Subtotal	32		411,540	
Total Sources of Financing	33		7,178,311	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		9,040,958	
Subtotal	36		9,040,958	
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		103,484	
Total Applications	42		9,144,442	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		4,222,195	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	642,074	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		413,424	
- Proceeds From Long Term Liabilities	46		3,437,124	
- Transfers From Reserves and Reserve Funds	47		950,709	
- -	48		63,012	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		4,222,195	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Sarnia C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	154,978
Protection to Persons and Property					
Fire	2	-	-	-	165,680
Police	3	-	-	-	171,812
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	205,642
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	543,134
Transportation services					
Roadways	8	1,129,621	676,323	-	4,107,523
Winter Control	9	-	-	-	-
Transit	10	11,950	-	-	32,658
Parking	11	-	-	-	80,203
Street Lighting	12	33,488	-	-	25,735
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,175,059	676,323	-	4,246,119
Environmental services					
Sanitary Sewer System	16	126,692	126,692	-	605,211
Storm Sewer System	17	-	-	-	40,838
Waterworks System	18	258,116	195,833	-	1,672,178
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	384,808	322,525	-	2,318,227
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	42,873	42,873	-	1,064,379
Libraries	38	-	-	-	9,252
Other Cultural	39	-	-	-	-
Subtotal	40	42,873	42,873	-	1,073,631
Planning and Development					
Planning and Development	41	-	-	-	573,886
Commercial and Industrial	42	-	-	-	33,504
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,533	-	-	97,479
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	10,533	-	-	704,869
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,613,273	1,041,721	-	9,040,958

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Sarnia C
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	244,000	
Police	3	1,327,255	
Conservation Authority	4	-	
Protective inspection and control	5	267,900	
Emergency measures	6	-	
Subtotal	7	1,839,155	
Transportation services			
Roadways	8	1,125,625	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	119,409	
Air Transportation	13	-	
--	14	-	
Subtotal	15	1,245,034	
Environmental services			
Sanitary Sewer System	16	670,838	
Storm Sewer System	17	662,915	
Waterworks System	18	286,600	
Garbage Collection	19	-	
Garbage Disposal	20	1,138,881	
Pollution Control	21	-	
--	22	-	
Subtotal	23	2,759,234	
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	1,157,517	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	1,157,517	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	6,517,752	
Residential Development	43	2,254	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	306,422	
--	46	-	
Subtotal	47	6,826,428	
Electricity	48	7,212,300	
Gas	49	-	
Telephone	50	-	
Total	51	21,039,668	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Sarnia C

For the year ended December 31, 1994.

			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	6,806,695
: To Canada and agencies			2	-
: To other			3	15,447,600
	Subtotal		4	22,254,295
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		1,214,627
	Subtotal		9	1,214,627
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	21,039,668
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	14,716,316
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	20,000
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	6,303,352
--			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	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	1,545,415
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	159,311
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	30,300
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	1,735,026

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Sarnia C
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For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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	37,724	21,426,955	1,356,665	
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	1,383,709	690,451		
- general tax rates *	51	433,454	72,569		
- special are rates and special charges	52	105,343	31,731		
- benefitting landowners	53	69,300	33,217		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	631,300	633,505		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	2,623,106	1,461,473		
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
		1	2	3	4
		\$	\$	\$	\$
1995	60	1,550,109	659,062	-	-
1996	61	1,618,873	518,736	-	-
1997	62	1,243,923	384,771	-	-
1998	63	736,073	288,536	-	-
1999	64	699,514	190,757	-	-
2000-2004	65	1,675,524	299,384	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	6,303,352	-	-	-
Total	71	13,827,368	2,341,246	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	-			
1996	73	248,000			
1997	74	889,000			
1998	75	2,611,000			
1999	76	4,545,000			
Total	77	8,293,000			
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1994.

		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		11,616,140	96,402	11,712,542							
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		333,210	-	333,210							
Telephone and telegraph taxation	10		228,530	-	228,530							
Subtotal levied by mill rate -- general	11	-	12,177,880	96,402	12,274,282	11,712,542	228,530	-	333,210	-	12,274,282	-
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	-	12,177,880	96,402	12,274,282	11,712,542	228,530	-	333,210	-	12,274,282	-



1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1994.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	18,843,311	155,372	-	18,998,683	18,571,881	296,952	129,850	-	18,998,683	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	6,461,267	49,715	-	6,510,982	6,380,879	90,420	39,683	-	6,510,982	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	14,408,845	119,315	-	14,528,160	14,182,152	246,854	99,154	-	14,528,160	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,939,944	38,092	-	4,978,036	4,872,568	75,166	30,302	-	4,978,036	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	44,653,367	362,494	-	45,015,861	44,007,480	709,392	298,989	-	45,015,861	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Sarnia C

10  
15

		1	\$
Balance at the beginning of the year	1	24,543,399	
Revenues			
Contributions from revenue fund	2	4,206,151	
Contributions from capital fund	3	64,360	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	286,052	
Recreational land (the Planning Act)	61	29,726	
Investment income - from own funds	5	87,386	
- other	6	869,672	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,543,347	
Expenditures			
Transferred to capital fund	14	2,989,233	
Transferred to revenue fund	15	2,025,678	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	5,014,911	
Balance at the end of the year for:			
Reserves	23	6,426,142	
Reserve Funds	24	18,645,693	
Total	25	25,071,835	
Analysed as follows:			
Working funds	26	698,835	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,535,237	
Sick leave	31	695,797	
Insurance	32	1,294,888	
Workers' compensation	33	1,249,694	
Capital expenditure - general administration	34	-	
- roads	35	24,026	
- sanitary and storm sewers	36	4,936,903	
- parks and recreation	64	1,169,487	
- library	65	-	
- other cultural	66	-	
- water	38	1,874,844	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	5,961,978	
Development Charges Act	68	936,530	
Lot levies and subdivider contributions	44	1,836,789	
Recreational land (the Planning Act)	46	37,108	
Parking revenues	45	377,838	
Debenture repayment	47	76,768	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	1,131,488	
Transit current purposes	50	31,719	
Library current purposes	51	-	
Vacation Pay - Council	52	201,906	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	25,071,835	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
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11  
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,297,977	-
Accounts receivable			
Canada	2	927,647	
Ontario	3	3,312,371	
Region or county	4	319,428	
Other municipalities	5	45,109	
School Boards	6	84,888	portion of taxes
Waterworks	7	2,431,962	receivable for
Other (including unorganized areas)	8	605,710	business taxes
Taxes receivable			
Current year's levies	9	2,645,004	34,417
Previous year's levies	10	783,584	2,041
Prior year's levies	11	297,338	165
Penalties and interest	12	335,725	1,312
Less allowance for uncollectables (negative)	13	- 19,652	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,009,714	portion of line 20
Capital outlay to be recovered in future years	19	21,039,668	for tax sale / tax
Other long term assets	20	511,009	registration
	21	45,627,482	-
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
----------

For the year ended December 31, 1994.

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	10,655		
Ontario	27	658,298		
Region or county	28	48,549		
Other municipalities	29	2,282		
School Boards	30	1,887,544		
Trade accounts payable	31	21,315		
Other	32	1,563,230		
Other current liabilities	33	210,180		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	12,563,508		
- special area rates and special charges	35	670,838		
- benefitting landowners	36	306,422		
- user rates (consolidated entities)	37	286,600		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	7,212,300		
Less: Own holdings (negative)	40	- 1,495,600		
Reserves and reserve funds	41	25,071,835		
Accumulated net revenue (deficit)				
General revenue	42	1,017,261		
Special charges and special areas (specify)				
--	43	- 105,975		
--	44	- 89,842		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 7,975		
--	53	7,982		
--	54	10,270		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 4,222,195		
Total	59	45,627,482		

STATISTICAL DATA

For the year ended December 31, 1994.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	6			
Non-line Department Support Staff	2	49			
Fire	3	94			
Police	4	145			
Transit	5	47			
Public Works	6	99			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	52			
Libraries	11	-			
Planning	12	23			
	13	515			
Total					
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:					
Wages and salaries	14	23,690,472	1,604,758		
Employee benefits	15	5,464,878	155,854		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	81,313,326			
Previous years' tax	17	297,450			
Penalties and interest	18	720,749			
	19	82,331,525			
	20	-			
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	253,632			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards					
	24	533,736			
- recoverable from general municipal revenues	25	261,839			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
	29	82,873,468			
Amounts added to the tax roll for collection purposes only	30	131,908			
Business taxes written off under subsection 441(1) of the Municipal Act	81	16,373			
		1			
4. Tax due dates for 1994 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19940301			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19940601			
Due date of last installment (YYYYMMDD)	36	19940901			
		\$			
Supplementary taxes levied with 1995 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$	3 \$	4 \$
Estimated to take place					
in 1995	58	6,132,900	4,180,955	-	1,178,000
in 1996	59	25,635,500	8,527,124	-	20,213,000
in 1997	60	26,014,500	921,059	-	21,710,500
in 1998	61	6,832,000	716,118	-	2,577,000
in 1999	62	6,470,000	645,153	-	3,572,000
	63	71,084,900	14,990,409	-	49,250,500
Total					

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		29,844	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	29,000	5,473,026	1,786,348
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer				44	29,000	1,129,788	508,603
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							
Loans or advances due to reserve funds as at December 31				84		4,933,936	
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, 1993				67	509,600	1,439,482	7,174,610
Approved in 1994				68	-	-	7,172,243
Financed in 1994				69	14,900	5,100	-
No long term financing necessary				70	-	195,100	1,089,792
Approved but not financed as at December 31, 1994				71	494,700	1,239,282	13,257,061
Applications submitted but not approved as at Decemeber 31, 1994				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1995	1996	1997	1998
				1	2	3	4
				\$	\$	\$	\$
73				56,400,000	57,500,000	58,600,000	59,800,000
							61,000,000

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



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[illegible]