

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38030

MUNICIPALITY OF: Sarnia C

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

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	84,759,153	11,911,679	45,377,997	27,469,477
Direct water billings on ratepayers -- own municipality	2	7,516,617	-		7,516,617
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,679,334	-		1,679,334
-- other municipalities	5	-	-		-
Subtotal	6	93,955,104	11,911,679	45,377,997	36,665,428
PAYMENTS IN LIEU OF TAXATION					
Canada	7	222,489	31,099	-	191,390
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	326,212	43,275		282,937
The Municipal Act, section 157	10	236,025	91,292		144,733
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	600,306	79,461	304,131	216,714
Ontario Hydro	13	184,000	25,467	-	158,533
Liquor Control Board of Ontario	14	6,358	1,853	-	4,505
Other	15	-	-	-	-
Municipal enterprises	16	157,718	20,743	-	136,975
Other municipalities and enterprises	17	11,513	1,824	-	9,689
Subtotal	18	1,744,621	295,014	304,131	1,145,476
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	2,709,528			2,709,528
Canada specific grants	30	3,117			3,117
Other municipalities - grants and fees	31	1,380,436			1,380,436
Fees and service charges	32	5,229,356			5,229,356
Subtotal	33	9,322,437			9,322,437
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,165,938	-	-	1,165,938
Fines	37	178,953			178,953
Penalties and interest on taxes	38	660,844			660,844
Investment income - from own funds	39	456,336			456,336
- other	40	1,030			1,030
Sales of publications, equipment, etc	42	29,400			29,400
Contributions from capital fund	43	17,727			17,727
Contributions from reserves and reserve funds	44	1,787,951			1,787,951
Contributions from non-consolidated entities	45	-			-
--	46	88,080			88,080
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	4,386,259	-	-	4,386,259
TOTAL REVENUE	51	113,148,188	12,206,693	45,682,128	55,259,367

For the year ended December 31, 1995.

Sarnia C

[illegible]

For the year ended December 31, 1995.

Sarnia C

II. Upper tier purposes

For the year ended December 31, 1995.

Sarnia C

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Sarnia C

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	s	25,573,878	12,304,603	6,268,540	64.040000	75.341000	1,637,751	927,041	472,278	1,606	3,870	6,404	3,048,950
General	c	24,887,832	5,336,235	2,085,570	64.040000	75.341000	1,593,817	402,037	157,129	3,547	5,929	4,581	2,167,040
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	83,733	-	-	-	-	83,733
Total Taxation	0	-	-	-	-	-	3,231,568	1,412,811	629,407	5,153	9,799	10,985	5,299,723
Separate consolidated													
Total all school board taxation	0						26,451,854	13,039,089	5,603,996	33,916	84,302	164,840	45,377,997

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	-	144,699
Protection to Persons and Property					
Fire	2	-	-	500	90,149
Police	3	23,903	-	2,242	273,737
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	23,903	-	2,742	363,886
Transportation services					
Roadways	8	1,019,542	-	1,026,759	526,194
Winter Control	9	247,070	-	-	-
Transit	10	875,773	-	197,107	909,370
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,142,385	-	1,223,866	1,435,564
Environmental services					
Sanitary Sewer System	16	191,000	-	-	56,048
Storm Sewer System	17	98,000	-	10,646	2
Waterworks System	18	-	-	3,598	99,547
Garbage Collection	19	117,594	-	1,355	672,151
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	121,438	-
--	22	-	-	-	-
Subtotal	23	406,594	-	137,037	827,748
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	-	-	-	68,200
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	68,200
Recreation and Cultural Services					
Parks and Recreation	37	51,931	-	10,891	1,740,449
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	51,931	-	10,891	1,740,449
Planning and Development					
Planning and Development	41	25,516	-	5,900	165,771
Commercial and Industrial	42	40,000	3,117	-	357,504
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,218	-	-	3,976
Tile Drainage and Shoreline Assistance	45	-	-	-	121,559
--	46	-	-	-	-
Subtotal	47	67,734	3,117	5,900	648,810
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,709,528	3,117	1,380,436	5,229,356

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	3,707,085	-	1,470,483	200,049	-	293,853	5,083,764
Protection to Persons and Property								
Fire	2	5,994,919	44,038	321,128	194,961	-	157,317	6,712,363
Police	3	9,087,903	535,403	1,112,542	340,019	-	149,813	10,926,054
Conservation Authority	4	-	-	-	-	220,661	-	220,661
Protective inspection and control	5	501,915	-	129,880	7,719	-	-	639,514
Emergency measures	6	-	64,330	16,807	22,169	-	-	103,306
Subtotal	7	15,584,737	643,771	1,580,357	564,868	220,661	7,504	18,601,898
Transportation services								
Roadways	8	2,295,961	246,870	2,351,338	747,601	-	530,000	5,111,770
Winter Control	9	149,341	-	344,799	-	-	-	494,140
Transit	10	2,067,357	-	848,343	175,035	-	51,249	3,141,984
Parking	11	308,740	-	189,082	4,724	-	3,000	505,546
Street Lighting	12	-	23,590	688,790	-	-	-	712,380
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	4,821,399	270,460	4,422,352	927,360	-	475,751	9,965,820
Environmental services								
Sanitary Sewer System	16	796,785	296,211	1,371,138	1,727,638	-	-	4,191,772
Storm Sewer System	17	120,132	191,888	164,462	-	-	-	476,482
Waterworks System	18	490,837	77,987	4,822,229	1,671,701	-	759,100	7,821,854
Garbage Collection	19	21,484	-	1,452,766	25,146	-	-	1,499,396
Garbage Disposal	20	-	296,200	15,043	-	-	-	311,243
Pollution Control	21	65,140	-	55,307	991	-	-	121,438
--	22	-	-	-	-	-	-	-
Subtotal	23	1,494,378	862,286	7,880,945	3,425,476	-	759,100	14,422,185
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	3,445	-	3,445
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	3,445	-	3,445
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	136,398	-	-	-	136,398
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	136,398	-	-	-	136,398
Recreation and Cultural Services								
Parks and Recreation	37	3,185,156	236,197	1,717,264	284,552	-	-	5,423,169
Libraries	38	-	-	208,656	19,000	-	-	227,656
Other Cultural	39	-	-	125	-	135,000	-	135,125
Subtotal	40	3,185,156	236,197	1,926,045	303,552	135,000	-	5,785,950
Planning and Development								
Planning and Development	41	792,703	-	64,711	11,681	-	-	869,095
Commercial and Industrial	42	125,371	186,900	215,776	2,269	87,517	3,000	620,833
Residential Development	43	-	559	-	-	-	-	559
Agriculture and Reforestation	44	11,875	-	5,829	75,386	-	-	93,090
Tile Drainage and Shoreline Assistance	45	-	122,408	-	-	-	-	122,408
--	46	-	-	-	-	-	-	-
Subtotal	47	929,949	309,867	286,316	89,336	87,517	3,000	1,705,985
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	29,722,704	2,322,581	17,702,896	5,510,641	446,623	-	55,705,445

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,222,195	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,644,581	
Reserves and Reserve Funds	3	2,533,244	
Subtotal	4	4,177,825	
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	129,484	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	3,600,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	3,729,484	
Grants and Loan Forgiveness			
Ontario	20	2,750,908	
Canada	21	2,341,287	
Other Municipalities	22	-	
Subtotal	23	5,092,195	
Other Financing			
Prepaid Special Charges	24	158,970	
Proceeds From Sale of Land and Other Capital Assets	25	69,853	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	39,518	
--	30	10,103	
--	31	-	
Subtotal	32	278,444	
Total Sources of Financing	33	13,277,948	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	16,068,769	
Subtotal	36	16,068,769	
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	141,696	
Total Applications	42	16,210,465	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	7,154,712	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	698,358	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	97,938	
- Proceeds From Long Term Liabilities	46	5,977,953	
- Transfers From Reserves and Reserve Funds	47	1,188,317	
- -	48	588,862	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	7,154,712	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	53,483	53,483	-	453,887
Protection to Persons and Property					
Fire	2	-	-	-	291,494
Police	3	-	-	-	484,673
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	189,566
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	965,733
Transportation services					
Roadways	8	361,896	140,043	-	2,904,981
Winter Control	9	-	-	-	-
Transit	10	17,645	-	-	24,241
Parking	11	-	-	-	108,747
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	379,541	140,043	-	3,037,969
Environmental services					
Sanitary Sewer System	16	1,925,684	1,877,619	-	6,502,609
Storm Sewer System	17	136,168	78,568	-	1,032,621
Waterworks System	18	89,131	38,175	-	1,920,889
Garbage Collection	19	-	-	-	74,339
Garbage Disposal	20	13,502	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,164,485	1,994,362	-	9,530,458
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	153,399	153,399	-	1,953,215
Libraries	38	-	-	-	19,726
Other Cultural	39	-	-	-	-
Subtotal	40	153,399	153,399	-	1,972,941
Planning and Development					
Planning and Development	41	-	-	-	54,038
Commercial and Industrial	42	-	-	-	11,515
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	42,228
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	107,781
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,750,908	2,341,287	-	16,068,769

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Sarnia C

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	366,600	
Police	3	992,471	
Conservation Authority	4	-	
Protective inspection and control	5	230,200	
Emergency measures	6	-	
Subtotal	7	1,589,271	
Transportation services			
Roadways	8	3,114,274	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	130,557	
Air Transportation	13	-	
--	14	-	
Subtotal	15	3,244,831	
Environmental services			
Sanitary Sewer System	16	567,706	
Storm Sewer System	17	552,917	
Waterworks System	18	962,386	
Garbage Collection	19	-	
Garbage Disposal	20	967,089	
Pollution Control	21	-	
--	22	-	
Subtotal	23	3,050,098	
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	1,320,518	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	1,320,518	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	6,328,882	
Residential Development	43	1,738	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	310,616	
--	46	-	
Subtotal	47	6,641,236	
Electricity	48	6,532,300	
Gas	49	-	
Telephone	50	-	
Total	51	22,378,254	

1995 FINANCIAL INFORMATION RETURN

Municipality

Sarnia C

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ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

			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	6,727,354
: To Canada and agencies			2	-
: To other			3	16,818,400
	Subtotal		4	23,545,754
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		1,038,016
	Subtotal		9	1,038,016
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		129,484
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	129,484
	Total		15	22,378,254
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	16,190,072
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	6,188,182
--			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 U.S. dollars			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	1,579,967
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	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	1,739,278

Municipality

Sarnia C

For the year ended December 31, 1995.

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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 - 524,253	21,030,929	2,387,045			
- share of integrated projects	47 -	-	-			
Sewer projects - for this municipality only	48 -	-	-			
- share of integrated projects	49 -	-	-			
7. 1995 Debt Charges						
	principal 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund	50 1,264,205	561,770				
- general tax rates	51 249,102	47,109				
- special are rates and special charges	52 98,306	24,101				
- benefitting landowners	53 52,300	25,688				
- user rates (consolidated entities)	54 -	-				
Recovered from reserve funds	55 680,000	579,170				
Recovered from unconsolidated entities	57 -	-				
- hydro	56 -	-				
- gas and telephone	58 -	-				
--	59 -	-				
--	78 2,343,913	1,237,838				
Total						
Line 78 includes:						
Financing of one-time real estate purchase	90 -	-				
Other lump sum (balloon) repayments of long term debt	91 -	-				
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 1 \$	interest 2 \$	principal 3 \$	interest 4 \$	principal 5 \$	interest 6 \$
1996	1,870,547	811,782	-	-	735,600	520,537
1997	1,515,058	660,415	-	-	762,000	458,722
1998	1,030,974	544,795	-	-	822,100	393,539
1999	1,112,092	450,752	-	-	892,500	322,897
2000	925,604	347,496	-	-	734,000	246,278
2001 - 2005	3,203,497	715,540	-	-	2,586,100	340,577
2006 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69 -	-	-	-	-	-
Downtown revitalization program	70 6,188,182	-	-	-	-	-
Total	71 15,845,954	3,530,780	-	-	6,532,300	2,282,550
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1 \$					
1996	72 -					
1997	73 289,000					
1998	74 793,000					
1999	75 1,851,000					
2000	76 2,432,000					
Total	77 5,365,000					
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal 1 \$	interest 2 \$				
Repayment of Provincial Special Assistance	92 -	-				

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1995.

		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		11,602,882	74,055	11,676,937							
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		295,014	-	295,014							
Telephone and telegraph taxation	10		234,742	-	234,742							
Subtotal levied by mill rate -- general	11	-	12,132,638	74,055	12,206,693	11,676,937	234,742	-	295,014	-	12,206,693	-
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	-	12,132,638	74,055	12,206,693	11,676,937	234,742	-	295,014	-	12,206,693	-

1995 FINANCIAL INFORMATION RETURN

Municipality

Sarnia C

9LT

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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	-	18,766,792	126,300	-	18,893,092	18,481,204	279,147	132,741	-	18,893,092	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	6,897,680	33,744	-	6,931,424	6,782,592	109,653	39,179	-	6,931,424	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	14,430,682	97,077	-	14,527,759	14,212,516	213,162	102,081	-	14,527,759	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	5,303,916	25,937	-	5,329,853	5,215,990	83,733	30,130	-	5,329,853	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	45,399,070	283,058	-	45,682,128	44,692,302	685,695	304,131	-	45,682,128	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Sarnia C

10
15

		1	\$
Balance at the beginning of the year	1	25,071,835	
Revenues			
Contributions from revenue fund	2	3,866,060	
Contributions from capital fund	3	123,969	
Development Charges Act	67	158,855	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	23,145	
Investment income - from own funds	5	292,485	
- other	6	947,616	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,412,130	
Expenditures			
Transferred to capital fund	14	2,533,244	
Transferred to revenue fund	15	1,787,951	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,321,195	
Balance at the end of the year for:			
Reserves	23	6,464,585	
Reserve Funds	24	19,698,185	
Total	25	26,162,770	
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	2,229,891	
Sick leave	31	666,960	
Insurance	32	1,371,199	
Workers' compensation	33	951,597	
Capital expenditure - general administration	34	-	
- roads	35	24,026	
- sanitary and storm sewers	36	6,340,950	
- parks and recreation	64	911,598	
- library	65	-	
- other cultural	66	-	
- water	38	1,731,637	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	6,022,868	
Development Charges Act	68	1,234,258	
Lot levies and subdivider contributions	44	1,692,960	
Recreational land (the Planning Act)	46	41,756	
Parking revenues	45	122,858	
Debenture repayment	47	66,880	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	1,850,415	
Transit current purposes	50	32,739	
Library current purposes	51	-	
Vacation Pay - Council	52	171,343	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	26,162,770	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Sarnia C

11
16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	9,917,237	-
Accounts receivable			
Canada	2	1,621,849	
Ontario	3	2,511,339	
Region or county	4	315,265	
Other municipalities	5	42,499	
School Boards	6	187,870	portion of taxes
Waterworks	7	2,512,246	receivable for
Other (including unorganized areas)	8	692,047	business taxes
Taxes receivable			
Current year's levies	9	2,300,747	52,849
Previous year's levies	10	839,461	2,990
Prior year's levies	11	136,776	478
Penalties and interest	12	299,177	6,430
Less allowance for uncollectables (negative)	13	- 47,031	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,292,866	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	22,378,254	
Other long term assets	20	779,267	-
Total	21	45,779,869	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Sarnia C

For the year ended December 31, 1995.

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	319,484		
Ontario	27	49,568		
Region or county	28	28,791		
Other municipalities	29	75		
School Boards	30	-		
Trade accounts payable	31	2,420,344		
Other	32	1,836,758		
Other current liabilities	33	378,294		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	15,845,954		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	6,532,300		
Less: Own holdings (negative)	40	- 1,025,400		
Reserves and reserve funds	41	26,162,770		
Accumulated net revenue (deficit)				
General revenue	42	481,122		
Special charges and special areas (specify)				
--	43	- 78,407		
--	44	- 5,184		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 28,278		
--	53	17,251		
--	54	- 861		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 7,154,712		
Total	59	45,779,869		

STATISTICAL DATA

For the year ended December 31, 1995.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	7			
Non-line Department Support Staff										2	51			
Fire										3	96			
Police										4	146			
Transit										5	47			
Public Works										6	96			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	5			
Libraries										11	-			
Planning										12	24			
Total										13	518			
										continuous full time employees December 31				
										other				
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	23,494,707	1,596,367		
Employee benefits										15	5,354,957	184,808		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	82,315,744			
Previous years' tax										17	2,486,683			
Penalties and interest										18	744,423			
Subtotal										19	85,546,850			
Discounts allowed										20	-			
Tax adjustments under section 363 and 364 of the Municipal Act														
- amounts added to the roll (negative)										22	-	10,307		
- amounts written off										23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act														
- recoverable from upper tier and school boards										24	237,264			
- recoverable from general municipal revenues										25	168,403			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	-			
- refunds										28	-			
Other (specify)										80	-			
Total reductions										29	85,942,210			
Amounts added to the tax roll for collection purposes only										30	114,250			
Business taxes written off under subsection 441(1) of the Municipal Act										81	9,893			
										1				
4. Tax due dates for 1995 (lower tier municipalities only)														
Interim billings: Number of installments										31	1			
Due date of first installment (YYYYMMDD)										32	19950301			
Due date of last installment (YYYYMMDD)										33	0			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19950601			
Due date of last installment (YYYYMMDD)										36	19950901			
										\$				
Supplementary taxes levied with 1996 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 Council	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										58	7,875,300	4,512,805	-	1,494,300
in 1996										59	14,698,900	6,798,988	-	12,351,900
in 1997										60	8,153,500	716,118	-	6,020,500
in 1998										61	6,680,000	645,153	-	4,680,000
in 1999										62	5,713,000	-	-	3,713,000
in 2000										63	43,120,700	12,673,064	-	28,259,700
Total														

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	24,497	17,829	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	29,000	5,678,627	1,837,990
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	29,000	1,177,104	502,230
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	3,332,173
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, 1994		67	494,700	1,239,282	13,257,061
Approved in 1995		68	-	-	4,199,286
Financed in 1995		69	102,500	466,400	3,133,600
No long term financing necessary		70	-	500,082	2,301,536
Approved but not financed as at December 31, 1995		71	392,200	272,800	12,021,211
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
73		56,262,000	57,388,000	58,535,000	59,706,000
13. Municipal procurement this year					
		1	2		
		\$	\$		
Total construction contracts awarded		85	-	-	
Construction contracts awarded at \$100,000 or greater		86	-	-	

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government		1 -
Protection to Persons and Property		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
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	-

[illegible]

[illegible]