

# 1996 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 38030**

**MUNICIPALITY OF: Sarnia C**

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

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	84,437,991	11,320,303	45,768,263	27,349,425	
Direct water billings on ratepayers -- own municipality	2	7,793,355	-		7,793,355	
-- other municipalities	3	-	-		-	
Sewer surcharge on direct water billings -- own municipality	4	1,759,993	-		1,759,993	
-- other municipalities	5	-	-		-	
Subtotal	6	93,991,339	11,320,303	45,768,263	36,902,773	
PAYMENTS IN LIEU OF TAXATION						
Canada	7	209,571	28,151	-	181,420	
Canada Enterprises	8	-	-	-	-	
Ontario						
The Municipal Tax Assistance Act	9	303,645	39,197		264,448	
The Municipal Act, section 157	10	233,925	87,141		146,784	
Other	11	-	-		-	
Ontario Enterprises						
Ontario Housing Corporation	12	622,397	79,475		323,292	219,630
Ontario Hydro	13	740,715	129,715		-	611,000
Liquor Control Board of Ontario	14	7,060	2,099		-	4,961
Other	15	-	-	-	-	
Municipal enterprises	16	135,446	17,196	-	118,250	
Other municipalities and enterprises	17	16,965	2,517	-	14,448	
Subtotal	18	2,269,724	385,491	323,292	1,560,941	
ONTARIO NON-SPECIFIC GRANTS						
Ontario Municipal Support Grant	60	3,625,783			3,625,783	
.....	61	-			-	
Subtotal	69	3,625,783			3,625,783	
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants	29	909,585			909,585	
Canada specific grants	30	-			-	
Other municipalities - grants and fees	31	921,804			921,804	
Fees and service charges	32	5,075,818			5,075,818	
Subtotal	33	6,907,207			6,907,207	
OTHER REVENUES						
Trailer revenue and licences	34	-			-	
Licences and permits	35	1,299,006	-	-	1,299,006	
Fines	37	183,126			183,126	
Penalties and interest on taxes	38	654,936			654,936	
Investment income - from own funds	39	354,858			354,858	

For the year ended December 31, 1996.

## Sarnia C

[illegible]

For the year ended December 31, 1996.

## Sarnia C

## II. Upper tier purposes

For the year ended December 31, 1996.

## Sarnia C

### III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Sarnia C
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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	0	-	-	-	-	-	-	-	-	-	-	-	-
General	c	24,057,471	5,457,349	2,131,520	65.338000	76.868000	1,571,865	419,495	163,846	7,803	2,384	4,526	2,169,919
General	s	25,261,941	12,643,268	6,412,220	65.338000	76.868000	1,650,562	971,862	492,894	2,372	2,963	4,084	3,124,737
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	85,544	-	-	-	-	85,544
Separate consolidated													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total all school board taxation	0						26,830,124	13,022,606	5,626,993	75,899	70,309	142,332	45,768,263

For the year ended December 31, 1996.

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

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	-	-	184,105
Protection to Persons and Property					
Fire	2	-	-	500	76,207
Police	3	34,593	-	6,885	353,275
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	34,593	-	7,385	429,482
Transportation services					
Roadways	8	-	-	577,052	364,490
Winter Control	9	-	-	-	-
Transit	10	762,049	-	174,817	902,403
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	762,049	-	751,869	1,266,893
Environmental services					
Sanitary Sewer System	16	-	-	-	19,776
Storm Sewer System	17	-	-	-	11,777
Waterworks System	18	-	-	3,598	44,692
Garbage Collection	19	71,213	-	16,582	366,842
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	101,353	-
--	22	-	-	-	-
Subtotal	23	71,213	-	121,533	443,087
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	-	-	-	61,143
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	61,143
Recreation and Cultural Services					
Parks and Recreation	37	24,020	-	11,803	1,912,081
Libraries	38	-	-	-	-
Other Cultural	39	1,453	-	-	-
Subtotal	40	25,473	-	11,803	1,912,081
Planning and Development					
Planning and Development	41	-	-	29,214	220,637
Commercial and Industrial	42	- 724	-	-	435,293
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	6,914
Tile Drainage and Shoreline Assistance	45	-	-	-	116,183
--	46	-	-	-	-
Subtotal	47	- 724	-	29,214	779,027
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	909,585	-	921,804	5,075,818

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1996.

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	3,877,490	-	1,685,886	207,245	-	328,603	5,442,018
Protection to Persons and Property								
Fire	2	5,938,592	65,522	296,829	173,901	-	163,500	6,638,344
Police	3	9,119,645	548,575	1,099,552	367,879	-	145,996	10,989,655
Conservation Authority	4	-	-	-	-	222,205	-	222,205
Protective inspection and control	5	408,139	-	263,519	7,211	-	-	678,869
Emergency measures	6	-	64,324	25,038	20,000	-	-	109,362
Subtotal	7	15,466,376	678,421	1,684,938	568,991	222,205	17,504	18,638,435
Transportation services								
Roadways	8	2,455,892	563,561	1,427,616	518,820	-	594,000	4,371,889
Winter Control	9	159,366	-	386,022	-	-	-	545,388
Transit	10	1,869,758	-	831,424	109,635	-	51,249	2,862,066
Parking	11	312,422	-	158,437	4,789	-	3,000	478,648
Street Lighting	12	-	27,356	698,827	10,968	-	-	737,151
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	4,797,438	590,917	3,502,326	644,212	-	539,751	8,995,142
Environmental services								
Sanitary Sewer System	16	826,859	290,070	1,346,057	1,817,079	-	-	4,280,065
Storm Sewer System	17	138,549	195,114	117,910	17,125	-	-	468,698
Waterworks System	18	509,330	168,195	5,160,596	1,392,031	-	850,100	8,080,252
Garbage Collection	19	27,652	-	1,967,386	14,373	-	-	2,009,411
Garbage Disposal	20	-	296,258	-	-	9,250	-	305,508
Pollution Control	21	70,695	-	34,691	1,100	-	-	106,486
--	22	-	-	-	-	-	-	-
Subtotal	23	1,573,085	949,637	8,626,640	3,241,708	9,250	850,100	15,250,420
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	5,500	-	5,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	5,500	-	5,500
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	122,772	-	-	-	122,772
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	122,772	-	-	-	122,772
Recreation and Cultural Services								
Parks and Recreation	37	2,923,689	280,559	1,585,777	478,979	375	-	5,269,379
Libraries	38	-	-	189,178	15,000	-	-	204,178
Other Cultural	39	1,905	-	-	33	121,625	-	123,563
Subtotal	40	2,925,594	280,559	1,774,955	494,012	122,000	-	5,597,120
Planning and Development								
Planning and Development	41	660,103	-	96,069	9,896	-	-	766,068
Commercial and Industrial	42	89,661	152,203	199,349	2,266	185,554	750	629,783
Residential Development	43	-	558	-	-	-	-	558
Agriculture and Reforestation	44	657	-	6,831	11,200	-	-	18,688
Tile Drainage and Shoreline Assistance	45	-	116,320	-	-	-	-	116,320
--	46	-	-	-	-	-	-	-
Subtotal	47	750,421	269,081	302,249	23,362	185,554	750	1,531,417
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	29,390,404	2,768,615	17,699,766	5,179,530	544,509	-	55,582,824

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	7,154,712	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,606,699	
Reserves and Reserve Funds	3	4,838,460	
Subtotal	4	6,445,159	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	10,000	
Serial Debentures	13	5,000,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	5,010,000	
Grants and Loan Forgiveness			
Ontario	20	1,986,701	
Canada	21	714,661	
Other Municipalities	22	75,000	
Subtotal	23	2,776,362	
Other Financing			
Prepaid Special Charges	24	274,841	
Proceeds From Sale of Land and Other Capital Assets	25	389,874	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	26,000	
--	30	590,399	
--	31	-	
Subtotal	32	1,281,114	
Total Sources of Financing	33	15,512,635	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	10,630,123	
Subtotal	36	10,630,123	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	10,000	
Subtotal	40	10,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	475,027	
Total Applications	42	11,115,150	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,757,227	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 629,951	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	210,563	
- Proceeds From Long Term Liabilities	46	3,039,807	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	136,808	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,757,227	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

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	-	-	-	126,743
Protection to Persons and Property					
Fire	2	-	-	-	157,983
Police	3	-	-	-	15,222
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,570
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	175,775
Transportation services					
Roadways	8	1,604	1,604	75,000	2,061,097
Winter Control	9	-	-	-	-
Transit	10	58,825	-	-	145,692
Parking	11	-	-	-	21,374
Street Lighting	12	-	-	-	10,968
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	60,429	1,604	75,000	2,239,131
Environmental services					
Sanitary Sewer System	16	1,886,795	710,637	-	4,942,948
Storm Sewer System	17	-	-	-	62,579
Waterworks System	18	-	-	-	939,763
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	34,994	-	-	-
Pollution Control	21	-	-	-	74,343
--	22	-	-	-	-
Subtotal	23	1,921,789	710,637	-	6,019,633
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	4,483	2,420	-	1,994,595
Libraries	38	-	-	-	3,746
Other Cultural	39	-	-	-	-
Subtotal	40	4,483	2,420	-	1,998,341
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	19,768
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	50,732
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	70,500
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,986,701	714,661	75,000	10,630,123

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Sarnia C
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		1	\$
General Government	1	52,000	
Protection to Persons and Property			
Fire	2	432,400	
Police	3	511,199	
Conservation Authority	4	-	
Protective inspection and control	5	438,500	
Emergency measures	6	-	
Subtotal	7	1,382,099	
Transportation services			
Roadways	8	3,264,158	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	113,333	
Air Transportation	13	-	
--	14	-	
Subtotal	15	3,377,491	
Environmental services			
Sanitary Sewer System	16	1,226,153	
Storm Sewer System	17	2,215,633	
Waterworks System	18	1,300,164	
Garbage Collection	19	-	
Garbage Disposal	20	776,774	
Pollution Control	21	-	
--	22	-	
Subtotal	23	5,518,724	
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	2,149,236	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	2,149,236	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	6,189,234	
Residential Development	43	1,202	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	228,958	
--	46	-	
Subtotal	47	6,419,394	
Electricity	48	5,796,700	
Gas	49	-	
Telephone	50	-	
Total	51	24,695,644	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Sarnia C
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		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	6,337,594
: To Canada and agencies		2	-
: To other		3	19,200,800
Subtotal		4	25,538,394
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	842,750
Subtotal		9	842,750
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	24,695,644
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	18,588,210
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	6,107,434
--		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	1,937,956
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	138,418
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	23,987
Other (specify)		42	-
--		43	-
--		44	-
Total		45	2,100,361

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Sarnia C
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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	-	-	-			
- share of integrated projects	47	882,374	24,990,674	2,828,793			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1996 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates	50	1,534,438	665,980				
- special are rates and special charges	51	247,018	43,052				
- benefitting landowners	52	85,269	24,663				
- user rates (consolidated entities)	53	90,283	77,912				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	735,600	520,537				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	2,692,608	1,332,144				
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	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1997		1,873,074	1,017,186	-	-	762,000	458,722
1998		1,415,628	882,798	-	-	822,100	393,539
1999		1,525,566	765,685	-	-	892,500	322,897
2000		1,368,117	635,541	-	-	734,000	246,278
2001		1,248,034	524,981	-	-	793,100	182,120
2002 - 2006		5,361,091	1,167,786	-	-	1,793,000	155,457
2007 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	6,107,434	-	-	-	-	-
Total	71	18,898,944	4,993,977	-	-	5,796,700	1,759,013
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997						-	
1998						372,000	
1999						568,000	
2000						1,742,000	
2001						2,374,000	
Total						5,056,000	
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
		principal		interest			
		1		2			
		\$		\$			
Repayment of Provincial Special Assistance	92	-		-			
Other long term debt refinanced	93	-		-			

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1996.

		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		11,016,758	71,521	11,088,279							
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		385,491	-	385,491							
Telephone and telegraph taxation	10		232,024	-	232,024							
Subtotal levied by mill rate -- general	11	-	11,634,273	71,521	11,705,794	11,088,279	232,024	-	385,491	-	11,705,794	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	11,634,273	71,521	11,705,794	11,088,279	232,024	-	385,491	-	11,705,794	-



1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

For the year ended December 31, 1996.

		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	-	18,882,710	131,876	-	19,014,586	18,611,533	264,814	138,239	-	19,014,586	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	7,009,766	31,391	-	7,041,157	6,885,404	111,235	44,518	-	7,041,157	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	14,520,239	101,140	-	14,621,379	14,311,425	203,652	106,302	-	14,621,379	-
--	1	-	11,016,758	71,521	11,088,279	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	5,390,300	24,133	-	5,414,433	5,294,656	85,544	34,233	-	5,414,433	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	45,803,015	288,540	-	46,091,555	45,103,018	665,245	323,292	-	46,091,555	-

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Sarnia C
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10  
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	26,162,770	
Revenues			
Contributions from revenue fund	2	3,572,831	
Contributions from capital fund	3	461,423	
Development Charges Act	67	233,711	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	27,650	
Investment income - from own funds	5	105,225	
- other	6	666,559	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	5,067,399	
Expenditures			
Transferred to capital fund	14	4,838,460	
Transferred to revenue fund	15	3,530,596	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	8,369,056	
Balance at the end of the year for:			
Reserves	23	6,321,287	
Reserve Funds	24	16,539,826	
Total	25	22,861,113	
Analysed as follows:			
Working funds	26	-	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,344,284	
Sick leave	31	74,783	
Insurance	32	1,175,461	
Workers' compensation	33	975,201	
Capital expenditure - general administration	34	-	
- roads	35	24,026	
- sanitary and storm sewers	36	6,227,721	
- parks and recreation	64	666,802	
- library	65	-	
- other cultural	66	-	
- water	38	1,595,750	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	5,202,263	
Development Charges Act	68	698,210	
Lot levies and subdivider contributions	44	1,131,592	
Parking revenues	45	101,655	
Debenture repayment	47	67,577	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	2,150,698	
Transit current purposes	50	40,494	
Library current purposes	51	-	
Vacation Pay - Council	52	96,324	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	22,861,113	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
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11  
16

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,644,313	-
Accounts receivable			
Canada	2	859,821	
Ontario	3	907,965	
Region or county	4	425,367	
Other municipalities	5	38,713	
School Boards	6	1,026,247	portion of taxes
Waterworks	7	2,739,543	receivable for
Other (including unorganized areas)	8	1,058,519	business taxes
Taxes receivable			
Current year's levies	9	2,346,148	87,031
Previous year's levies	10	980,177	54,347
Prior year's levies	11	62,213	- 29,005
Penalties and interest	12	306,030	17,570
Less allowance for uncollectables (negative)	13	- 81,611	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,135,051	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	24,695,644	
Other long term assets	20	782,604	-
Total	21	48,926,744	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Sarnia C
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For the year ended December 31, 1996.

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	2,452		
Ontario	27	874,874		
Region or county	28	101,973		
Other municipalities	29	36		
School Boards	30	26		
Trade accounts payable	31	1,899,982		
Other	32	1,384,289		
Other current liabilities	33	358,396		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	18,898,944		
- 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	5,796,700		
Less: Own holdings (negative)	40	- 534,800		
Reserves and reserve funds	41	22,861,113		
Accumulated net revenue (deficit)				
General revenue	42	36,763		
Special charges and special areas (specify)				
--	43	- 41,772		
--	44	42,996		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	2,416		
--	54	- 416		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,757,227		
Total	59	48,926,745		

STATISTICAL DATA

For the year ended December 31, 1996.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	47	
Fire	3	93	
Police	4	144	
Transit	5	45	
Public Works	6	82	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	47	
Libraries	11	-	
Planning	12	22	
Total	13	486	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	23,225,188	1,359,762
Employee benefits	15	5,008,776	103,961
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	81,951,807	
Previous years' tax	17	1,795,449	
Penalties and interest	18	729,695	
Subtotal	19	84,476,951	
Discounts allowed	20	-	
Tax adjustments under section 362 and 263 of the Municipal Act	22	110,576	
- amounts added to the roll (negative)			
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24	547,628	
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues	25	330,848	
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	85,466,003	
Amounts added to the tax roll for collection purposes only	30	108,448	
Business taxes written off under subsection 441(1) of the Municipal Act	81	16,994	
		1	
4. Tax due dates for 1996 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19960301	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19960603	
Due date of last installment (YYYYMMDD)	36	19960903	
		\$	
Supplementary taxes levied with 1997 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
Estimated to take place		1 \$	2 \$
in 1997	58	16,965,600	4,559,000
in 1998	59	21,696,000	1,232,000
in 1999	60	7,106,000	1,110,000
in 2000	61	10,032,000	-
in 2001	62	5,017,000	-
Total	63	60,816,600	6,901,000

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	20,729		12,661	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	29,000	5,925,752	1,867,603
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1996 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	29,000	1,248,934	511,059
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				water	sewer
				1	2
		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	6,730,562			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1995 Approved in 1996 Financed in 1996 No long term financing necessary Approved but not financed as at December 31, 1996 Applications submitted but not approved as at Decemeber 31, 1996		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
	73	55,697,000	56,811,000	57,948,000	59,107,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	-		-	-
	86	-		-	-