

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 38030

MUNICIPALITY OF: Sarnia C

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Sarnia C

		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	87,096,562	21,704,778	32,327,630	33,064,154
Direct water billings on ratepayers -- own municipality	2	7,950,882	-		7,950,882
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,073,024	-		3,073,024
-- other municipalities	5	-	-		-
Subtotal	6	98,120,468	21,704,778	32,327,630	44,088,060
PAYMENTS IN LIEU OF TAXATION					
Canada	7	158,446	26,656	-	131,790
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	293,773	92,038		201,735
The Municipal Act, section 157	10	235,425	101,185		134,240
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	751,571	246,022	102,009	403,540
Ontario Hydro	13	129,095	23,841	-	105,254
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	173,306	31,157	-	142,149
Other municipalities and enterprises	17	21,970	4,303	-	17,667
Subtotal	18	1,763,586	525,202	102,009	1,136,375
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	17,000			17,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	17,000			17,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	48,041			48,041
Canada specific grants	30	1,000			1,000
Other municipalities - grants and fees	31	812,341			812,341
Fees and service charges	32	4,740,472			4,740,472
Subtotal	33	5,601,854			5,601,854
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,227,514	-	-	1,227,514
Rents, concessions and franchises	36	-			-
Fines	37	185,909			185,909
Penalties and interest on taxes	38	695,890			695,890
Investment income - from own funds	39	494,771			494,771
- other	40	2,692			2,692
Donations	70	-			-
Sales of publications, equipment, etc	42	30,219			30,219
Contributions from capital fund	43	12,816			12,816
Contributions from reserves and reserve funds	44	4,624,580			4,624,580
Contributions from non-consolidated entities	45	-			-
--	46	128,173			128,173
--	47	-			-
--	48	-			-
Subtotal	50	7,402,564	-	-	7,402,564
TOTAL REVENUE	51	112,905,472	22,229,980	32,429,639	58,245,853

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

Sarnia C

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
1	General	CT	Commercial - Full Occupied	0	150,762,548	1.18257	1,782,873
1	General	CX	Commercial - Vacant Land	0	1,514,350	0.827799	12,536
1	General	CU	Commercial - Excess Land	0	25,387,853	0.827799	210,160
1	General	DT	Office Building - Full Occupied	0	12,826,348	1.252335	160,629
1	General	DU	Office Building - Excess Land	0	2,419,196	0.876635	21,208
1	General	GT	Parking Lot - Full Occupied	0	261,000	0.784508	2,048
1	General	IT	Industrial - Full Occupied	0	28,883,025	1.849578	534,214
1	General	IU	Industrial - Excess Land	0	13,222,655	1.202226	158,966
1	General	IX	Industrial - Vacant Land	0	2,238,605	1.202226	26,913
1	General	LT	Large Industrial - Full Occupied	0	153,991,380	2.267797	3,492,212
1	General	LU	Large Industrial - Excess Land	0	7,578,520	1.474068	111,713
1	General	MT	Multi-Residential - Full Occupied	0	154,749,655	1.78798	2,766,893
1	General	PT	Pipeline - Full Occupied	0	11,495,688	0.930184	106,931
1	General	RT	Residential/Farm - Full Occupied	0	1,315,923,090	0.749363	9,861,041
1	General	ST	Shopping Centre - Full Occupied	0	10,443,402	1.55313	162,200
1	General	SU	Shopping Centre - Excess Land	0	1,483,763	1.087191	16,131
10	transit	CT	Commercial - Full Occupied	0	150,762,548	0.050146	75,601
10	transit	CU	Commercial - Excess Land	0	17,543,895	0.035102	6,158
10	transit	CX	Commercial - Vacant Land	0	2,612,400	0.035102	917
10	transit	CT	Commercial - Full Occupied	0	138,219,962	0.050146	69,312
10	transit	CX	Commercial - Vacant Land	0	1,514,350	0.035102	532
10	transit	CU	Commercial - Excess Land	0	25,387,853	0.035102	8,912
10	transit	DT	Office Building - Full Occupied	0	12,826,348	0.053104	6,811
10	transit	DU	Office Building - Excess Land	0	2,419,196	0.037173	899
10	transit	DU	Office Building - Excess Land	0	3,658,269	0.037173	1,360
10	transit	DT	Office Building - Full Occupied	0	7,624,952	0.053104	4,049
10	transit	FT	Farmland - Full Occupied	0	5,561,010	0.007944	442
10	transit	GT	Parking Lot - Full Occupied	0	261,000	0.033266	87
10	transit	IT	Industrial - Full Occupied	0	28,883,025	0.07843	22,653
10	transit	IT	Industrial - Full Occupied	0	17,143,856	0.07843	13,446
10	transit	IX	Industrial - Vacant Land	0	4,336,815	0.050979	2,211
10	transit	IU	Industrial - Excess Land	0	3,341,755	0.050979	1,704
10	transit	IX	Industrial - Vacant Land	0	2,238,605	0.050979	1,141
10	transit	IU	Industrial - Excess Land	0	13,222,655	0.050979	6,741
10	transit	LT	Large Industrial - Full Occupied	0	153,991,380	0.096164	148,084
10	transit	LU	Large Industrial - Excess Land	0	7,578,520	0.062506	4,737
10	transit	MT	Multi-Residential - Full Occupied	0	154,749,655	0.075818	117,328
10	transit	MT	Multi-Residential - Full Occupied	0	30,303,755	0.075818	22,976
10	transit	PT	Pipeline - Full Occupied	0	11,495,688	0.039444	4,534
10	transit	PT	Pipeline - Full Occupied	0	14,019,063	0.039444	5,530
10	transit	RT	Residential/Farm - Full Occupied	0	1,315,923,090	0.031776	418,148
10	transit	RT	Residential/Farm - Full Occupied	0	1,119,256,485	0.031776	355,655
10	transit	R4	Residential/Farm - Farm. Awaiting Devel. - Ph II	0	462,000	0.023832	110
10	transit	ST	Shopping Centre - Full Occupied	0	10,443,402	0.065859	6,878
10	transit	ST	Shopping Centre - Full Occupied	0	53,493,726	0.065859	35,230
10	transit	SU	Shopping Centre - Excess Land	0	3,673,315	0.046101	1,693
10	transit	SU	Shopping Centre - Excess Land	0	1,483,763	0.046101	684
12	sewer and urban service area	CT	Commercial - Full Occupied	0	150,762,548	0.07244	109,212
12	sewer and urban service area	CT	Commercial - Full Occupied	0	130,847,322	0.07244	94,786
12	sewer and urban service area	CX	Commercial - Vacant Land	0	2,612,400	0.050708	1,325
12	sewer and urban service area	CU	Commercial - Excess Land	0	16,689,180	0.050708	8,463
12	sewer and urban service area	C1	Commercial - Farm. Awaiting Devel. - Ph I	0	4,000	0.016066	1
12	sewer and urban service area	CU	Commercial - Excess Land	0	25,387,853	0.050708	12,874
12	sewer and urban service area	CX	Commercial - Vacant Land	0	1,514,350	0.050708	768
12	sewer and urban service area	DT	Office Building - Full Occupied	0	12,826,348	0.076713	9,839
12	sewer and urban service area	DU	Office Building - Excess Land	0	2,419,196	0.053699	1,299
12	sewer and urban service area	DU	Office Building - Excess Land	0	3,658,269	0.053699	1,964
12	sewer and urban service area	DT	Office Building - Full Occupied	0	7,624,952	0.076713	5,849
12	sewer and urban service area	FT	Farmland - Full Occupied	0	2,843,400	0.011476	326
12	sewer and urban service area	GT	Parking Lot - Full Occupied	0	261,000	0.048056	125
12	sewer and urban service area	IT	Industrial - Full Occupied	0	28,883,025	0.113298	32,724
12	sewer and urban service area	IU	Industrial - Excess Land	0	13,222,655	0.073644	9,738
12	sewer and urban service area	IT	Industrial - Full Occupied	0	17,026,466	0.113298	19,291
12	sewer and urban service area	IX	Industrial - Vacant Land	0	3,677,815	0.073644	2,708
12	sewer and urban service area	IU	Industrial - Excess Land	0	3,012,315	0.073644	2,218
12	sewer and urban service area	IX	Industrial - Vacant Land	0	2,238,605	0.073644	1,649
12	sewer and urban service area	LT	Large Industrial - Full Occupied	0	153,991,380	0.138916	213,919
12	sewer and urban service area	LU	Large Industrial - Excess Land	0	7,578,520	0.090296	6,843
12	sewer and urban service area	MT	Multi-Residential - Full Occupied	0	154,749,655	0.109525	169,490
12	sewer and urban service area	MT	Multi-Residential - Full Occupied	0	30,105,065	0.109525	32,973
12	sewer and urban service area	PT	Pipeline - Full Occupied	0	11,495,688	0.056979	6,550
12	sewer and urban service area	PT	Pipeline - Full Occupied	0	4,165,000	0.056979	2,373
12	sewer and urban service area	RT	Residential/Farm - Full Occupied	0	1,315,923,090	0.045903	604,048
12	sewer and urban service area	RT	Residential/Farm - Full Occupied	0	885,246,430	0.045903	406,355
12	sewer and urban service area	R4	Residential/Farm - Farm. Awaiting Devel. - Ph II	0	462,000	0.034427	159
12	sewer and urban service area	ST	Shopping Centre - Full Occupied	0	10,443,402	0.095139	9,936
12	sewer and urban service area	SU	Shopping Centre - Excess Land	0	1,483,763	0.066597	988
12	sewer and urban service area	SU	Shopping Centre - Excess Land	0	3,673,315	0.066597	2,446
12	sewer and urban service area	ST	Shopping Centre - Full Occupied	0	53,493,726	0.095139	50,893

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

Sarnia C

2LT - OP

41

[illegible]

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Sarnia C

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	11,442,417	8,056,887	49,931	3,137,989	197,610
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	1,594	-	-	1,594	-
Multi-residential -general	0.460000	851,246	694,736	2,114	139,278	15,118
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	46,973	39,940	-	6,942	91
Managed Forest	0.115000	28	19	-	8	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	12,342,258	8,791,582	52,045	3,285,811	212,820
Subtotal Commercial		10,168,641	6,947,520	35,082	2,879,861	306,178
Subtotal Industrial		9,033,687	6,172,086	31,166	2,558,431	272,004
Pipeline	1.820100	464,394	317,288	1,602	131,521	13,983
Other	-	-	-	-	-	-
Supplementary Taxes		245,489	170,180	632	69,082	5,595
Subtotal levied by tax rate		32,254,469	22,398,656	120,527	8,924,706	810,580
Railway rights-of-way		73,161	49,986	252	20,720	2,203
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		73,161	49,986	252	20,720	2,203
Total school board purposes		32,327,630	22,448,642	120,779	8,945,426	812,783

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Sarnia C

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	300	-	-	154,649
Protection to Persons and Property					
Fire	2	-	-	174	80,354
Police	3	18,467	-	159,962	145,461
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	18,467	-	160,136	225,815
Transportation services					
Roadways	8	-	-	282,781	242,909
Winter Control	9	-	-	-	-
Transit	10	-	-	173,401	1,039,149
Parking	11	-	-	-	87,783
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	456,182	1,369,841
Environmental services					
Sanitary Sewer System	16	-	-	-	7,502
Storm Sewer System	17	-	-	44,865	19,069
Waterworks System	18	-	-	-	30,990
Garbage Collection	19	-	-	35,820	452,632
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	105,085	-
--	22	-	-	-	-
Subtotal	23	-	-	185,770	510,193
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	-	-	-	14,862
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	14,862
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	25,264	1,000	10,253	2,217,364
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	25,264	1,000	10,253	2,217,364
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	192,326
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	4,010	-	-	3,502
Tile Drainage and Shoreline Assistance	45	-	-	-	51,920
--	46	-	-	-	-
Subtotal	47	4,010	-	-	247,748
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	48,041	1,000	812,341	4,740,472

		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	3,457,392	7,498	2,151,412	241,679	-	256,604	5,601,377
Protection to Persons and Property								
Fire	2	6,358,748	80,234	348,451	112,040	-	173,725	7,073,198
Police	3	9,458,157	15,015	1,149,385	379,351	-	176,221	10,825,687
Conservation Authority	4	-	-	-	-	179,867	-	179,867
Protective inspection and control	5	414,756	-	130,343	4,853	-	-	549,952
Emergency measures	6	-	100,496	14,582	5,000	-	-	120,078
Subtotal	7	16,231,661	195,745	1,642,761	501,244	179,867	2,496	18,748,782
Transportation services								
Roadways	8	1,928,179	592,618	1,517,441	543,361	-	594,000	3,987,599
Winter Control	9	77,749	-	180,356	-	-	-	258,105
Transit	10	1,829,835	-	797,546	132,837	-	-	2,760,218
Parking	11	305,496	-	78,404	3,330	-	3,000	390,230
Street Lighting	12	-	19,301	711,858	4,249	-	-	735,408
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	4,141,259	611,919	3,285,605	683,777	-	591,000	8,131,560
Environmental services								
Sanitary Sewer System	16	911,531	195,723	1,269,438	3,208,652	-	-	5,585,344
Storm Sewer System	17	191,739	355,120	772,529	12,500	-	-	1,331,888
Waterworks System	18	480,556	2,711,036	2,946,162	1,263,049	-	850,100	8,250,903
Garbage Collection	19	40,046	-	2,290,621	-	-	-	2,330,667
Garbage Disposal	20	-	269,513	-	-	723	-	270,236
Pollution Control	21	76,736	-	26,573	1,777	-	-	105,086
--	22	-	-	-	-	-	-	-
Subtotal	23	1,700,608	3,531,392	7,305,323	4,485,978	723	850,100	17,874,124
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	4,750	-	4,750
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	4,750	-	4,750
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	31,335	-	-	-	31,335
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	31,335	-	-	-	31,335
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	2,983,488	503,691	1,831,852	282,219	395	-	5,601,645
Libraries	38	-	-	168,700	25,000	-	-	193,700
Other Cultural	39	-	-	37,837	-	90,000	-	127,837
Subtotal	40	2,983,488	503,691	2,038,389	307,219	90,395	-	5,923,182
Planning and Development								
Planning and Development	41	600,572	-	40,598	21,665	-	-	662,835
Commercial and Industrial	42	72,188	133,833	98,543	-	72,306	-	376,870
Residential Development	43	-	-	112,500	-	-	-	112,500
Agriculture and Reforestation	44	5,500	-	35,910	12,775	135	-	54,320
Tile Drainage and Shoreline Assistance	45	-	52,859	-	-	-	-	52,859
--	46	-	-	-	-	-	-	-
Subtotal	47	678,260	186,692	287,551	34,440	72,441	-	1,259,384
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	29,192,668	5,036,937	16,742,376	6,254,337	348,176	-	57,574,494

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	7,984,723	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,023,959	
Reserves and Reserve Funds	3	2,235,695	
Subtotal	4	3,259,654	
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	-	
Serial Debentures	13	14,300,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	14,300,000	
Grants and Loan Forgiveness			
Ontario	20	1,275,602	
Canada	21	360,073	
Other Municipalities	22	1,217,500	
Subtotal	23	2,853,175	
Other Financing			
Prepaid Special Charges	24	618,375	
Proceeds From Sale of Land and Other Capital Assets	25	522,271	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	54,000	
--	30	1,067,501	
--	31	-	
Subtotal	32	2,262,147	
Total Sources of Financing	33	22,674,976	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	14,641,367	
Subtotal	36	14,641,367	
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	2,751,274	
Total Applications	42	17,392,641	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,702,388	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	1,054,488	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	24,797	
- Proceeds From Long Term Liabilities	46	3,085,538	
- Transfers From Reserves and Reserve Funds	47	322,210	
- -	48	324,331	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,702,388	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	
		-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Sarnia C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	922,838	-	-	224,365
Protection to Persons and Property					
Fire	2	-	-	-	65,803
Police	3	-	-	-	537,123
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	393,858
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	996,784
Transportation services					
Roadways	8	123,660	123,660	1,217,500	1,406,943
Winter Control	9	-	-	-	-
Transit	10	5,396	-	-	97,313
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	4,249
Air Transportation	13	-	-	-	6,665
--	14	-	-	-	2,899
Subtotal	15	129,056	123,660	1,217,500	1,518,069
Environmental services					
Sanitary Sewer System	16	120,661	137,161	-	529,113
Storm Sewer System	17	-	-	-	262,796
Waterworks System	18	99,252	99,252	-	945,783
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	69,272
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	219,913	236,413	-	1,806,964
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	9,976,932
Libraries	38	-	-	-	6,592
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	9,983,524
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	49,200
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,795	-	-	62,461
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,795	-	-	111,661
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,275,602	360,073	1,217,500	14,641,367

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Sarnia C

7
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	175,300	
Police	3	519,000	
Conservation Authority	4	77,300	
Protective inspection and control	5	-	
Emergency measures	6	305,400	
	Subtotal	7	-
Transportation services			
Roadways	8	901,700	
Winter Control	9	3,892,744	
Transit	10	-	
Parking	11	87,700	
Street Lighting	12	-	
Air Transportation	13	84,700	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	4,065,144	
Storm Sewer System	17	1,370,142	
Waterworks System	18	1,900,009	
Garbage Collection	19	26,159,164	
Garbage Disposal	20	-	
Pollution Control	21	360,226	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	29,789,541	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	13,582,991	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	13,582,991	
Commercial and Industrial	42	-	
Residential Development	43	5,956,044	
Agriculture and Reforestation	44	1,202	
Tile Drainage and Shoreline Assistance	45	-	
--	46	227,574	
	Subtotal	47	-
Electricity	48	6,184,820	
Gas	49	4,212,600	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Sarnia C

8
12

		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	6,154,820
: To Canada and agencies		2	-
: To other		3	53,172,966
Subtotal		4	59,327,786
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	-
:Other municipalities		8	415,690
Subtotal		9	415,690
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	58,912,096
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	52,986,052
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	5,926,044
			\$
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	1,657,077
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	114,497
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	35,673
Other (specify)		42	-
--		43	-
--		44	-
Total		45	1,807,247

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Sarnia C

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																													
---	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Sarnia C

9LT
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		21,506,861	140,025	21,646,886	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		525,202	-	525,202	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	22,032,063	140,025	22,172,088	21,646,886	-	525,202	-	22,172,088	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	57,892	-	57,892	57,892	-	-	-	57,892	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	22,089,955	140,025	22,229,980	21,704,778	-	525,202	-	22,229,980	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Sarnia C

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	-	-	-	-	-	-	-	-	
	--	63	-	22,350,235	170,180	-	22,520,415	22,448,642	71,773	-	22,520,415	-
French Language Public DSB (specify)												
	--	64	-	-	-	-	-	-	-	-	-	
	--	65	-	120,779	632	-	121,411	120,779	632	-	121,411	-
English Language Catholic DSB (specify)												
	--	93	-	-	-	-	-	-	-	-	-	
	--	94	-	8,903,721	69,082	-	8,972,803	8,945,426	27,377	-	8,972,803	-
French Language Catholic DSB (specify)												
	--	95	-	-	-	-	-	-	-	-	-	
	--	96	-	809,415	5,595	-	815,010	812,783	2,227	-	815,010	-
Total school boards		36	-	32,184,150	245,489	-	32,429,639	32,327,630	102,009	-	32,429,639	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Sarnia C

10
15

		1	\$
Balance at the beginning of the year	1	16,953,834	
Revenues			
Contributions from revenue fund	2	5,230,378	
Contributions from capital fund	3	2,738,458	
Development Charges Act	67	344,327	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	27,800	
Investment income - from own funds	5	231,027	
- other	6	305,056	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	8,877,046	
Expenditures			
Transferred to capital fund	14	2,235,695	
Transferred to revenue fund	15	4,624,580	
Charges for long term liabilities - principal and interest	16	-	
--	63	56,481	
--	20	-	
--	21	-	
Total expenditure	22	6,916,756	
Balance at the end of the year for:			
Reserves	23	5,001,610	
Reserve Funds	24	13,912,514	
Total	25	18,914,124	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	-	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,264,083	
Sick leave	31	54,538	
Insurance	32	277,734	
Workers' compensation	33	571,308	
Capital expenditure - general administration	34	-	
- roads	35	14,026	
- sanitary and storm sewers	36	8,242,899	
- parks and recreation	64	97,764	
- library	65	-	
- other cultural	66	-	
- water	38	1,082,821	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	3,309,413	
Waterworks current purposes	49	1,133,445	
Transit current purposes	50	96,234	
Library current purposes	51	-	
--	52	52,315	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	959,807	
Lot levies and subdivider contributions	44	404,644	
Recreational land (the Planning Act)	46	264,751	
Parking revenues	45	23,629	
Debenture repayment	47	64,713	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	18,914,124	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Sarnia C

11
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,176,201	-
Accounts receivable			
Canada	2	493,279	
Ontario	3	273,270	
Region or county	4	345,262	
Other municipalities	5	49,454	
School Boards	6	921,050	portion of taxes
Waterworks	7	3,717,396	receivable for
Other (including unorganized areas)	8	883,743	business taxes
Taxes receivable			
Current year's levies	9	3,452,217	
Previous year's levies	10	951,134	14,530
Prior year's levies	11	269,034	124,363
Penalties and interest	12	410,454	32,044
Less allowance for uncollectables (negative)	13	- 75,274	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	855,358	portion of line 20
Capital outlay to be recovered in future years	19	58,912,096	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	1,065,114	-
	Total 21	77,699,788	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Sarnia C

11
16

For the year ended December 31, 1998.

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	833		
Ontario	27	65,264		
Region or county	28	110,042		
Other municipalities	29	35		
School Boards	30	1,442		
Trade accounts payable	31	1,776,839		
Other	32	799,682		
Other current liabilities	33	258,640		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	54,699,496		
- 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	4,212,600		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	18,914,124		
Accumulated net revenue (deficit)				
General revenue	42	- 337,265		
Special charges and special areas (specify)				
--	43	- 213,666		
--	44	84,780		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	33,514		
--	53	- 4,184		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,702,388		
Total	59	77,699,788		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		7
Non-line Department Support Staff	2		45
Fire	3		105
Police	4		143
Transit	5		45
Public Works	6		84
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		46
Libraries	11		-
Planning	12		17
Total		13	492

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	23,302,320		2,844,143	
Employee benefits	15	4,220,836		249,350	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		83,322,570		
Previous years' tax	17		1,242,732		
Penalties and interest	18		747,071		
Subtotal		19	85,312,373		
Discounts allowed	20		-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25		458,373		
- recoverable from upper tier	90		338,426		
- recoverable from school boards	91		1,227,733		
Transfers to tax sale and tax registration accounts	26		-		
The Municipal Elderly Residents' Assistance Act - reductions	27		-		
- refunds	28		-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92		-		
- cancellations	93		-		
- other	94		-		
		2		%	
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-		5,077	
- recoverable from upper tier	96	-		3,619	
- recoverable from school boards	97	-		10,596	
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98		-		
- industrial properties	99		-		
--	80		-		
Total reductions		29	87,356,197		
Amounts added to the tax roll for collection purposes only	30		53,294		
Business taxes written off under subsection 441(1) of the Municipal Act	81		905		

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,980,302
Due date of last installment (YYYYMMDD)	33		19,980,501
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,930
Due date of last installment (YYYYMMDD)	36		19,981,130
		\$	
Supplementary taxes levied with 1999 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 1999	58	20,710,000	5,146,000	-	20,710,000
in 2000	59	29,518,000	-	-	29,518,000
in 2001	60	10,715,000	-	-	10,715,000
in 2002	61	4,453,000	-	-	4,453,000
in 2003	62	5,174,000	-	-	5,174,000
Total		63	70,570,000	5,146,000	-
					70,570,000

ANALYSIS OF USER FEES

Municipality

Sarnia C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	37	1 Hour	70	140	1,207,367	0
	10	2 Other 1(specify)	1	2	616,502	0
	10	3 Month	34	48	289,671	0
	19	4 Tonne	10	1,400	408,935	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			2,522,475	
All other user fees		22			2,217,997	
	Total	23			4,740,472	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

138

-

-

-

-

191

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

69

501

-

-

-

71

-

Total tax increase phase-ins for year

(\$)

41

205,925

1,284,513

-

-

-

680,571

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

31

629

-

-

-

87

-

Percentage used to determine decrease phase-in

(%)

44

3

38

-

-

-

41

-

Total tax decrease phase-ins for year

(\$)

45

262,347

1,408,900

-

-

-

1,004,291

-

Total tax adjustments for the year

(\$)

46

- 56,422

- 124,387

-

-

-

- 323,719

-