MUNICIPAL CODE: 52026

MUNICIPALITY OF: Espanola T

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Espanola T

1 3

For the year ended December 31, 1991.

			Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
			1 \$	2 \$	3 \$	4 \$
TAXATION			Ŧ	·	Ŧ	Ŧ
Taxation from schedule 2LTxx or requistions from schedule 2UT		1	7,101,835	-	4,047,408	3,054,42
Direct water billings on ratepayers						
own municipality other municipalities		2 3	338,139	-	_	338,13
Sewer surcharge on direct water billings own municipality		4	30,000	-	_	30,00
other municipalities	Subtotal	5	- 7,469,974	-	4,047,408	- 3,422,56
PAYMENTS IN LIEU OF TAXATION			, ,		, ,	, ,
Canada		7	8,944	-	-	8,94
Canada Enterprises Ontario		8	-	-	-	-
The Municipal Tax Assistance Act		9	4,966	-		4,96
The Municipal Act, section 157		10	4,650	-		4,65
Other		11	7,285	-		7,28
Ontario Enterprises Ontario Housing Corporation		12	48,547	-	27,561	20,98
Ontario Hydro		13	3,394	-	-	3,39
Liquor Control Board of Ontario		14	3,258	-	-	3,25
Other		15	-	-		-
Municipal enterprises		16	9,536	-	-	9,53
Other municipalities and enterprises	Subtotal	17 18	- 90,580	-	- 27,561	- 63,01
ONTARIO UNCONDITIONAL GRANTS	Sublocal	10	90,580	-	27,561	03,0
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	1,054,509	-	-	1,054,50
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants		29	382,941			382,94
Canada specific grants		30	26,289		_	26,28
Other municipalities - grants and fees		31	5,492			5,49
Fees and service charges		32	346,353		-	346,35
	Subtotal	33	761,075			761,07
OTHER REVENUES Trailer revenue and licences		24				
		34 35	58,571			58,57
Licences and permits Fines		35	6,454	-	-	6,45
Penalties and interest on taxes		38	36,794			36,79
Investment income - from own funds		39	50,774		-	
- other		40	143,456		-	143,45
Sales of publications, equipment, etc		42	269		-	26
Contributions from capital fund		42				-
Contributions from reserves and reserve funds		44	2,767			2,76
Contributions from non-consolidated entities		45	-		-	- 2,70
		46				
		47				-
		48			-	-
Sale of Land		49				-
	Subtotal	50	248,311	-	-	248,31
		- H-				-,-

							Municipality						
ANALYSIS OF TAXATION									Espa	nola T			2LT - OP 4
For the year ended December 31, 1991.		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PLEMENTARY TA	XES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2 \$	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. Own purposes													
General	0	6,621,801	7,085,218	3,867,455	152.02600	178.85400	1,006,686	1,267,220	691,710	- 1,231	5,825	3,896	2,974,106

Municipality

Espanola T

ANALYSIS OF TAXATION

For the year ended December 31, 1991.													
	-	LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED	1	SUF	PPLEMENTARY T	AXES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2 \$	3 \$	4	5 \$	6	7 \$	8 \$	9	10 \$	11 \$	12
	MAID	\$	Ş	Ş	Ş	Ş	\$	\$	Ş	\$	\$	\$	\$
II. Upper tier purposes													
General	0	-	-	-	-	-	-	-	-	-	-	-	-

2LT - OP 4

Municipality

	ANAL	YSIS	OF	TAXAT	TION
--	------	------	----	-------	------

												1		
ANALYSIS OF TAXATION									Espar	nola T			2LT - OI	
For the year ended December 31, 1991.		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	XES	TOTAL	
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 1	
		1	2	3	4	5	6	7	8	9	10	11	12	
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
III. School board purposes														
Elementary public														
General	0	3,875,162	5,942,389	3,284,390	127.382000	149.862000	493,626	890,538	492,205	- 827	3,852	2,871	1,882,26	
Elementary separate														
General	0	2,746,639	1,142,829	583,065	109.419000	128.728000	300,535	147,114	75,057	- 176	884	338	523,75	

Secondary public

General	0	6,621,801	7,085,218	3,867,455	79.982000	94.097000	529,625	666,698	363,916	- 647	3,065	2,050	1,564,707

Public consolidated

Municipality

ANALYSIS OF TAXATION									Espa	nola T			2LT - OP 4
For the year ended December 31, 1991.		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUF	PPLEMENTARY T	AXES	TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
	MAID	1 \$	2 \$	3	4	5 \$	6 \$	7	8 \$	9 \$	10 \$	11 \$	12 \$
Secondary separate	MAID	Ş	Ş	Ş	\$	Ş	Ş	Ş	Ş	Ş	Ş	Ş	ş
General	0	-	-	-		-	-	-	-	-	-	-	1
General	-												
Separate consolidated													J []
Total all school board taxation	0						1,323,786	1,781,034	931,178	- 1,650	7,801	5,259	4,047,408

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

5

2UT

						SUPPORTING M	JNICIPALITIES						ON RATEPAYE	
			le	vies for special pu	rposes (please spe	cify	_				water serv	ice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	Ş	\$
		2 3												
		4												
		6												
		8												
		10												
		11 12												
		13 14												
		15 16												
		17 18												
		19 20												
		21												
		23												
		25												
		27												
		28 29												
		30 31												
		32 33												
		34 35												

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

2UT 5

						UPPORTING MU	JNICIPALITIES				DIRECT BILLINGS ON RATEPAYERS				
		_	lev	ies for special pu	rposes (please spec	ify					water serv	ice charges	sewer serv	rice charges	
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties	
		3	4	5	6	17	20	21	7	8	9	10	11	12	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
	3	6													
	3	57													
	3	8													
	3	9													
	4	10													
	4	1													
	4	2													
		13													
	4	4													
	4	15													
		16												ļ	
	Total 4	7												<u> </u>	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Espanola T

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	1,031		-	38,69
Protection to Persons and Property						
Fire		2	-	-	-	1,60
Police Conservation Authority		3	13,896	-	-	5,702
Protective inspection and control		4 5	-	-		-
Emergency measures		6		-		-
	Subtotal	7	13,896	-	-	7,302
-						
Transportation services Roadways		8	158,231	5,955	_	16,40
Winter Control		9	111,451	-		-
Transit		10	-	-	-	-
Parking		11	-	_	-	_
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
		14	-	-	-	-
	Subtotal	15	269,682	5,955	-	16,40
Environmental services						
Sanitary Sewer System		16	2,471	-	-	-
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	2,11
Garbage Collection		19 20	- 25,225	-		-
Garbage Disposal Pollution Control		20	-	-	-	13,38
		22				
	Subtotal	23	27,696	-		15,49
Health Services Public Health Services		24	-	_		65,67
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	1,432	-	20,880
		29	-	-	-	-
	Subtotal	30	-	1,432	-	86,56
Social and Family Services General Assistance		24				
Assistance to Aged Persons		31 32	- 8,403	-		3,299
Assistance to Children		33	-		-	5,275
Day Nurseries		34	19,525	-		-
		35	-	-	-	-
	Subtotal	36	27,928	-	-	3,299
Recreation and Cultural Services						
Parks and Recreation		37	13,556	10,331	-	163,010
Libraries		38	19,263	3,273	5,492	8,865
Other Cultural	Subtotal	39 40	- 32,819	-	- 5,492	- 171,87
Planning and Development	Subtotal	40	32,019	13,604	5,492	171,073
Planning and Development		41	9,889	-	-	5,70
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	5,298	-	1,01
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal	47	9,889	5,298	-	6,713
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	382,941	26,289	5,492	346,353

Espanola T

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

		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	401,508	7,973	223,458	203,954	8,059	3	844,955
Protection to Persons and Property								
Fire	2	,	-	26,099	53,345	1,300	113	180,565
Police Conservation Authority	3	734,700	-	70,785	24,903	-	-	830,388
Protective inspection and control	5		-	22,386	-	-	- 11	40,274
Emergency measures	-		-	-	-	-	-	
5 ,	Subtotal 7	852,285	-	119,270	78,248	1,300	124	1,051,227
Transportation services								
Roadways	8	577,354	-	194,605	72,783		118,167	726,575
Winter Control	ç	55,571	-	51,423	-	-	75,248	182,242
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12		10,000	7,606	666	-	-	18,272
Air Transportation	13		-	-	-	-	-	-
	14 Subtatal 15		-	-	-	-	-	-
Environmental services	Subtotal 15	632,925	10,000	253,634	73,449		42,919	927,089
Sanitary Sewer System	16	11,804	6,033	102,157	46,747	950	4,224	171,915
Storm Sewer System	17		-	1,439	49,722	-	15,840	100,589
Waterworks System	18	33,405	-	106,014	50,051	15,080	13,064	217,614
Garbage Collection	19	12,398	-	138,985	-	-	4,498	155,881
Garbage Disposal	20	-	-	184,262	-	-	-	184,262
Pollution Control	21	-	-	-	-	-	-	-
	22		-	-	-	-	-	-
Health Services	Subtotal 23	91,195	6,033	532,857	146,520	16,030	37,626	830,261
Public Health Services	24	-	-	-	-	34,686	-	34,686
Public Health Inspection and Control	25	490	36,889	44,249	32,167	5,000	86	118,881
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28		-	4,255	1,500	-	3,881	52,545
	29		-	-	-	-	-	-
Social and Family Services	Subtotal 30	43,399	36,889	48,504	33,667	39,686	3,967	206,112
General Assistance	31	-	-	-	-	347,372	-	347,372
Assistance to Aged Persons	32	16,921	-	3,684	5,000	34,646	789	61,040
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	· · · · · ·	-	22,139	-	-	-	26,706
	35		-	-	-	-	-	-
	Subtotal 36	21,488	-	25,823	5,000	382,018	789	435,118
Recreation and Cultural Services								
Parks and Recreation	37	587,024	-	214,898	99,527	-	410	901,859
Libraries	38	,	-	50,927	24,600	-	-	179,563
Other Cultural	39		-	-	-	2,500	-	2,500
Planning and Dovelage and	Subtotal 40	691,060	-	265,825	124,127	2,500	410	1,083,922
Planning and Development Planning and Development	41	34,372	-	27,290	68	-	-	61,730
Commercial and Industrial	42		-	-	-	-	-	-
Residential Development	43		-	-	-	-	-	5,679
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
	46		-	-	-	-	-	-
	Subtotal 47	· · · · · · · · · · · · · · · · · · ·	-	27,290	68	-	-	67,409
Electricity	48		-	-	-	-	-	-
Gas	49		-	-	-	-	-	-
Telephone	50 Tatal 54		-	-	-	-	-	- E 446 003
	Total 51	2,773,911	60,895	1,496,661	665,033	449,593	-	5,446,093

Municipality

Espanola T

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1991.

			1 \$
Unfinanced capital outlay (Unexpended capital financing)		Γ	
at the beginning of the year		1	-
Source of Financing Contributions from Own Funds			
Revenue Fund		2	383,355
Reserves and Reserve Funds		3	77,188
	Subtotal	4	460,543
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation		5	-
Ontario Financing Authority		7	-
Commercial Area Improvement Program		9	-
Other Ontario Housing Programs		10	-
Ministry of the Environment Tile Drainage and Shoreline Propery Assistance Programs		11 12	•
Serial Debentures		13	-
Sinking Fund Debentures		14	-
Long Term Bank Loans	1	15	-
Long Term Reserve Fund Loans	1	16	-
		17	-
Grants and Loan Forgiveness	Subtotal * 1	18	-
Ontario	2	20	323,461
Canada	2	21	11,780
Other Municipalities		22	-
	Subtotal 2	23	335,241
Other Financing Prepaid Special Charges	2	24	-
Proceeds From Sale of Land and Other Capital Assets		25	926
Investment Income			
From Own Funds		26	-
Other		27	-
Donations		28 30	40,291
-		31	-
	Subtotal 3	32	41,217
	Total Sources of Financing 3	33	837,001
Applications			
Own Expenditures Short Term Interest Costs	3	34	-
Other		35	645,301
	Subtotal 3	36	645,301
Transfer of Proceeds From Long Term Liabilities to: Other Municipalities			
Unconsolidated Local Boards		37 38	
Individuals		39	-
	Subtotal 4	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	4	41	191,700
	Total Applications	42	837,001
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	4	43	-
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)	4	44	-
To be Recovered From:		F	
- Taxation or User Charges Within Term of Council		45	-
- Proceeds From Long Term Liabilities		46	-
- Transfers From Reserves and Reserve Funds		47 48	-
Total Unfinan		40 49	-
		L	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	1	19	-

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ANALYSIS OF CAPITAL GRANTS AND

OWN EXPENDITURES

For the year ended December 31, 1991.

Espanola T

		[CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	5,199
Protection to Persons and Property						
Fire		2	-	-	-	2,145
Police Conservation Authority		3	-	-	-	2,703
Protective inspection and control		4 5	-	-	-	-
Emergency measures		6		-	-	
	Subtotal	7	-	-	-	4,848
Transportation services						,
Roadways		8	45,562	-	-	133,305
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	666
Air Transportation		13	-	-	-	-
		14	-	-	-	-
Facilitation manufal annutation	Subtotal	15	45,562	-	-	133,971
Environmental services Sanitary Sewer System		16	61,049	-	-	62,097
Storm Sewer System		17	71,113	-	-	120,835
Waterworks System		18	87,294	-	-	99,121
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	219,456	-	-	282,053
Health Services						
Public Health Services		24	-	-	-	32,167
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28 29	-	-	-	-
	Subtotal	30	-	-	· ·	32,167
Social and Family Services	Subtotal	30	-	-	-	52,107
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	55,508	11,780	-	168,607
Libraries		38	2,935	-	-	9,889
Other Cultural	6 1 4 4 1	39	-	-	-	-
Planning and Development	Subtotal	40	58,443	11,780	-	178,496
Planning and Development		41	-	-	-	8,567
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45				
		46	-	-	-	-
	Subtotal	47	-	-	-	8,567
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	323,461	11,780	-	645,301

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Espanola T

		\$
General Government		I 10,54
Protection to Persons and Property Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		5 -
		7 -
Transportation services		
Roadways		-
Winter Control	•	
Transit	10	
Parking	1'	
Street Lighting	1:	2 55,50
Air Transportation	1:	
	14	- 1
	Subtotal 1	5 55,50
Invironmental services Sanitary Sewer System	1(5 5,88
Storm Sewer System	17	
Waterworks System	18	
Garbage Collection	19	
Garbage Disposal	20	
Pollution Control	2'	
	22 Subtotal 23	
lealth Services	Subtotui 2.	5,0
Public Health Services	24	138,0
Public Health Inspection and Control	2!	5 -
Hospitals	20	
Ambulance Services	23	
Cemeteries	28	-
-	29	
	Subtotal 30	
Social and Family Services		
General Assistance	3,	ı -
Assistance to Aged Persons	33	2 -
Assitance to Children	3:	-
Day Nurseries	34	
	3!	
	Subtotal 30	
Recreation and Cultural Services	Subtotal St	,
Parks and Recreation	33	-
Libraries	38	
Other Cultural	39	
	Subtotal 40	
Planning and Development	Subtotal 40	
Planning and Development	41	
Commercial and Industrial	42	- 2
Residential Development	4:	
Agriculture and Reforestation	44	
Tile Drainage and Shoreline Assistance	4!	5 -
	40	5 -
	Subtotal 4	-
Electricity	48	3 -
Gas	49	
Telephone	50	-

cinality

ANALYSIS OF LONG TERM

LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

ror the year ended beceninger 51, 1991.			1
			\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	138,00
: To Canada and agencies		2	5,88
: To other		3	66,04
Plus: All debt assumed by the municipality from others	Subtotal	4	209,93
Less: All debt assumed by the multicipality nom others		· ·	-
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
ess: Ministry of the Environment debt retirement funds	Subtotal	9	-
- sewer		10	-
- water		11	-
Own sinking funds (actual balances) - general municipal		12	
- enterprises and other		12 13	-
	Subtotal	14	
	Total	15	209,93
Amount reported in line 15 analyzed as follows:			
inking fund debentures		16	4 42 00
nstallment (serial) debentures ong term bank loans		17 18	143,88 55,50
ease purchase agreements		19	10,54
Aortgages		20	-
Ainistry of the Environment		22	-
		23	-
		24	-
			\$
 Total debt payable in foreign currencies (net of sinking fund holdings) U.S. dollars - Canadian dollar equivalent included in line 15 above 			
- par value of this amount in U.S. dollars		25 26	-
Other - Canadian dollar equivalent included in line 15 above		28	
- par value of this amount in		28	-
			ş
			*
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ministry of the Environment - sewer - water		30 31	-
- water		31	
A Advantal balance of sum sinking funds at user and		32	\$
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	200,22
			200,22
Total liability for accumulated sick pay credits Total liability under OMERS plans		33 34 35	200,22
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds		34	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded		34 35 36	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency		34 35 36 37	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee		34 35 36	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency		34 35 36 37	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by		34 35 36 37	-
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be		34 35 36 37 38	- - - - - -
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support - leases and other agreements		34 35 36 37 38 39 40 41	- - - - - - - - - - - - -
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support - leases and other agreements Other (specify)		34 35 36 37 38 39 40 41 42	
Total liability for accumulated sick pay credits Total liability under OMERS plans - initial unfunded - actuarial deficiency Total liability for own pension funds - initial unfunded - actuarial deficiency Outstanding loans guarantee Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Counci, as the case may be - hospital support - university support - leases and other agreements		34 35 36 37 38 39 40 41	

ANALYSIS OF LONG TERM

For the year ended December 31, 1991.

LIABILITIES AND COMMITMENTS

Espanola T

					accumulated surplus (deficit)	total outstanding capital obligation	debt charges
					1	2	3
					\$	\$	\$
Water projects - for this municipality only				46	•		
- share of integrated projects				47	-	-	-
Sewer projects - for this municipality only				48	-	-	-
- share of integrated projects				49	-	-	•
7. 1991 Debt Charges						principal	interest
					I	1	2
						\$	\$
Recovered from the consolidated revenue fund - general tax rates *					50	43,556	17,339
- special are rates and special charges					51	-	-
- benefitting landowners					52	-	-
- user rates (consolidated entities)					53	-	-
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	-	-
- gas and telephone					57	-	-
					56	-	-
					58	-	-
					59	-	-
				Total	78	43,556	17,339
	_	consolidated r principal	interest	reserve principal	interest	unconsolida principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	45,860	17,895	· -	- -	• -	-
1993	61	37,573	12,285	-	-	-	-
1994	62	37,000	9,782	-	-	-	-
1995	63	40,000	6,880	-	-	-	-
1996	64	44,000	3,655	-	-	-	-
1997-2001	65	5,500	-	-	-	-	-
2002 onwards	79	-	-	-	-		
						-	-
	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Downtown revitalization program Total	_			-	-	-	-
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds	70	-	-	-	-	-	-
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds	70	-	-	-	-	-	-
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds	70	-	-	-	-	-	
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt	70	-	-	-	-	-	- - - 1 \$
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992	70	-	-	-	-		- - - - - -
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993	70	-	-	-	-	-	- - - 1 \$
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994	70	-	-	-	-	72	
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995	70	-	-	-	-	- - - 72 73 74	
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995	70	-	-	-	-	- - - 72 73 74 75	- - - - - - - - -
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995 1996	70	-	-	-	- - -	- - - 72 73 74 75 76	1 \$ - - - -
interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995 1996 10. Other notes (attach supporting schedules as required	70	-	-	-	- - -	- - - 72 73 74 75 76	1 \$ - - - -
Downtown revitalization program Total * Includes interest to earned on Ministry of the Environment debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995 1996	70	-	-	-	- - -	- - - 72 73 74 75 76	1 \$ - - - -

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Espanola T

9LT

For the year ended December 31, 1991.

	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	-	-	-							
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	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate general	11 -	-	-	-	-	-	-	-	-	-	-
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 -	_	_	-	-	_	-	-	-	-	-

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Espanola T

9LT 13

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Elementary Public (specify)												
	30	4	1,925,386	5,896	-	1,931,282	1,882,265	38,974	10,040	-	1,931,279	1
	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	40	- 1	535,516	1,046	-	536,562	523,752	6,332	6,480	-	536,564	1
	41	-	-	-	-	-	-	-	-	-	-	-
	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	50	7	1,602,664	4,467	-	1,607,131	1,564,707	31,378	11,041	-	1,607,126	2
	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	70	-	-	-	-	-	-	-	-	-	-	-
	71	-	-	-	-	-	-	-	-	-	-	-
	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards 36	10	4,063,566	11,409	-	4,074,975	3,970,724	76,684	27,561	-	4,074,969	4

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

For the year ended December 31, 1991.

Espanola T

			1
			\$
Balance at the beginning of the year		1	1,064,429
Revenues Contributions from revenue fund		_	201 47
		2	281,67
Contributions from capital fund Lot levies and subdivider contributions		60	5,35
Recreational land (the Planning Act)		61	9,30
Investment income - from own funds		5	
- other		6	23,35
		9	-
		10	-
		11	-
		12	-
		13	511,37
-			,
Expenditures Transferred to capital fund		14	77 19
Transferred to revenue fund		14	77,18
		_	2,76
Charges for long term liabilities - principal and interest		16	-
		63	-
		20	-
		21	-
	rotal expenditure	22	79,95
Balance at the end of the year for:			
Reserves		23	1,240,33
Reserve Funds		24	255,52
		25	1,495,85
Analysed as follows:			.,.,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
Working funds		26	322,69
Contingencies		27	-
Ministry of the Environment funds for renewals, etc			
- sewer		28	47,71
- water		29	30,99
Replacement of equipment		30	333,44
Sick leave		31	147,37
Insurance		32	-
Workers' compensation		33	-
Capital expenditure - general administration		34	-
- roads		35	48,80
- sanitary and storm sewers		36	-
- parks and recreation		64	-
- library		65	-
- other cultural		66	-
- water		38	352,50
- transit		39	-
- housing		40	-
- industrial development		41	-
- other and unspecified		42	-
Lot levies and subdivider contributions		44	60,91
Recreational land (the Planning Act)		46	105,90
Parking revenues		45	-
Debenture repayment		47	-
Exchange rate stabilization		48	-
Waterworks current purposes		49	-
Transit current purposes		50	-
Library current purposes		51	20,00
Vacation Pay - Council		52	20,00
Waste Site		52	2,00
		53 54	
Police Commission		54 55	13,50
Municipal Election		55	-
Business Improvement Area			-
		57	
	Total	58	1,495,85

Municipality

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

Espanola T

			4	n
			1 \$	2 \$
ASSETS			Ŧ	portion of cash not
				in chartered banks
Current assets Cash			4 2 2 2 2 7 2	2 2 2 2
		1	1,203,070	2,230
Accounts receivable Canada		_		
Canada		2	18,199	
Ontario		3	316,512	
Region or county		4	-	
Other municipalities		5	2,026	
School Boards		6	-	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	67,796	business taxes
Taxes receivable				
Current year's levies		9	99,585	8,960
Previous year's levies		10	45,822	4,757
Prior year's levies		11	20,740	1,005
Penalties and interest		12	20,446	1,751
Less allowance for uncollectables (negative)		13 -	3,493	2,700
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	77,391	portion of line 20
Capital outlay to be recovered in future years		19	209,933	registration
Other long term assets		20	-	-
	Total	21	2,078,027	

Municipality

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

Espanola T

LIABILITIES		ſ		portion of loans no
				from chartered ban
Current Liabilities Temporary loans - current purposes		22	_	_
- capital - Ontario		22		-
		ŀ		
- Canada - Other		24	-	
		25	-	
Accounts payable and accrued liabilities Canada		26	40	
		ŀ	40	
Ontario Region or county		27	-	
Other municipalities		28	-	
		29	-	
School Boards		30	-	
Trade accounts payable		31	275,094	
Other		32	39,325	
Other current liabilities		33	35,847	
Net long term liabilities Recoverable from the Consolidated Revenue Fund				
- general tax rates		34	209,933	
- special area rates and special charges		35	-	
- benefitting landowners		36		
		37		
- user rates (consolidated entities)		ŀ	-	
Recoverable from Reserve Funds Recoveralble from unconsolidated entities		38	-	
Less: Own holdings (negative)		39	-	
		40	-	
Reserves and reserve funds		41	1,495,853	
Accumulated net revenue (deficit) General revenue		42	- 5,147	
Special charges and special areas (specify)		42	- J,147	
		43	-	
		44		
		ŀ		
		45	-	
 Consolidated local boards (specify)		46	-	
Transit operations		47		
Water operations		48		
Libraries		ŀ	-	
		49 50	12,210	
Cemetaries		ŀ	14,868	
Recreation, community centres and arenas		51	-	
		52	-	
		53	-	
		54	-	
		55	-	
Region or county		56	-	
School boards		57	-	
Unexpended capital financing / (unfinanced capital outlay)		58	-	
	Total	59	2,078,027	

nicipality

STATISTICAL DATA

For the	e year e	nded Dec	ember 3	1, 1991.

Espanola T

1. Number of continuous full time employees as at December 31						1
Administration					1	
					1	8
Non-line Department Support Staff Fire					2	-
					3	1
Police					4	12
Transit Public Works					5	-
					6	19
Health Services					7	-
Homes for the Aged					8	-
Other Social Services					9	
Parks and Recreation					10	7
Libraries Planning					11	1
rtaining					12	-
				Total	13	48
					continuous full time employees	
					December 31	other
					1	2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				14		417,317
Employee benefits				15	425,148	12,749
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)					F	
Cash collections: Current year's tax					16	6,779,367
Previous years' tax					17	84,196
Penalties and interest				C	18	31,488
Discounts allowed				Subtotal	19 20	6,895,051
Discounts allowed Tax adjustments under section 362 and 363 of the Municipal Act					20	-
- amounts added to the roll (negative)					22	-
- amounts written off					23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act						
- recoverable from upper tier and school boards						
					24	13,110
- recoverable from general municipal revenues					25	9,617
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds					28	-
Other (specify)		_			80	-
		Те	otal reductions		29	6,917,778
Amounts added to the tax roll for collection purposes only					30	-
Business taxes written off under subsection 495(1) of the Municipal Act					81	-
					L	
4. Thus due dates for 4004 (lawar ties municipalities only)						1
4. Tax due dates for 1991 (lower tier municipalities only) Interim billings: Number of installments					31	2
Due date of first installment (YYYYMMDD)					32	19910208
Due date of last installment (YYYYMMDD)					33	19910328
Final billings: Number of installments					34	2
Due date of first installment (YYYYMMDD)					35	19910621
Due date of last installment (YYYYMMDD)					36	19910823
					Ļ	\$
Supplementary taxes levied with1994 due date					37	-
5. Projected capital expenditures and long term						
5. Projected capital expenditures and long term financing requirements as at December 31						
					erm financing require	
			gross	long t approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			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
financing requirements as at December 31			expenditures 1	approved by the O.M.B. or Concil 2	submitted but not yet approved by O.M.B. or Council 3	forecast not yet submitted to the O.M.B or Council 4
financing requirements as at December 31 Estimated to take place			expenditures 1 \$	approved by the O.M.B. or Concil 2 \$	submitted but not yet approved by O.M.B. or Council 3 \$	forecast not yet submitted to the O.M.B or Council
financing requirements as at December 31 Estimated to take place in 1992		58	expenditures 1 \$ 2,524,250	approved by the O.M.B. or Concil 2 \$	submitted but not yet approved by O.M.B. or Council 3 \$ -	forecast not yet submitted to the O.M.B or Council 4 \$
financing requirements as at December 31 Estimated to take place in 1992 in 1993		59	expenditures 1 \$ 2,524,250 8,000,000	approved by the O.M.B. or Concil 2 \$ - -	submitted but not yet approved by O.M.B. or Council 3 \$ - -	forecast not yet submitted to the O.M.B or Council 4 \$ - 7,000,000
financing requirements as at December 31 Estimated to take place in 1992 in 1993 in 1994		59 60	expenditures 1 \$ 2,524,250 8,000,000 10,000,000	approved by the O.M.B. or Concil 2 \$ - -	submitted but not yet approved by O.M.B. or Council 3 \$ - - - -	forecast not yet submitted to the O.M.B or Council 4 \$ 7,000,000 9,000,000
financing requirements as at December 31 Estimated to take place in 1992 in 1993 in 1994 in 1995		59 60 61	expenditures	approved by the O.M.B. or Concil 2 \$ - - - -	submitted but not yet approved by O.M.B. or Council 3 \$ - -	forecast not yet submitted to the O.M.B or Council 4 \$ - 7,000,000
financing requirements as at December 31 Estimated to take place in 1992 in 1993 in 1994	Total	59 60	expenditures 1 \$ 2,524,250 8,000,000 10,000,000	approved by the O.M.B. or Concil 2 \$ - -	submitted but not yet approved by O.M.B. or Council 3 \$ - - - - - -	forecast not yet submitted to the O.M.B or Council 4 \$ - 7,000,000 9,000,000 -

cipality

STATISTICAL DATA

-						
For	the	year	ended	Decembe	er 31, i	1991.

Espanola T

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	124,370	64,968
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
Wataa		1	2 \$	3 \$	4
Water In this municipality	39	2,129		67,630	
In other municipalities (specify municipality)					
	40 41	-	-	-	-
	42		-	-	-
	43	-	-	-	-
	64		-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
Sewer		1	2 \$	3 \$	4
In this municipality In other municipalities (specify municipality)	44	2,129	28,800	1,200	
	45	-	-	-	-
-	46	-	-	-	-
-	47 48	-	-	-	-
-	40		-	-	-
			+	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	-
10. Joint boards consolidated by this municipality					
				this municipality's	
		total board	contribution from this	share of total municipal	for computer
		expenditure	municipality	contributions	use only
		1 \$	2 \$	3 %	4
name of joint boards 	53				
	53 54		-	-	-
	55		-	-	-
	56 57		-	-	-
	5,	<u> </u>			
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assist-			
		ance, downtown revitalization,	other	other	
		electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
		1	2	4	3
Approved but not financed as at December 31, 1991	67	\$	\$	\$	\$
Approved but not infinited as at becember 51, 1991 Approved in 1991	68		-	-	-
Financed in 1991	69		-	-	-
No long term financing necessary Approved but not financed as at December 31, 1991	70 71	-	-	-	-
Applications submitted but not approved as at December 31, 1991	72		-	-	-
			·	•	
12. Forecast of total revenue fund expenditures	1992	1993	1994	1995	1996
	1	2	3	4	5
	\$ 73 5,450,000	\$ 5,627,820	\$ 5,852,933	\$ 6,087,051	\$ 6,330,533
	.,,	.,,	-,,0	.,,	.,,