

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43021

MUNICIPALITY OF: Essa Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Essa Tp

13

		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	6,145,989	721,509	4,211,012	1,213,468
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	6,145,989	721,509	4,211,012	1,213,468
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,500,014	390,981	725,562	383,471
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	17,004	-		17,004
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	24,042	-	-	24,042
Liquor Control Board of Ontario	14	435	-	-	435
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	1,308	-	-	1,308
Subtotal	18	1,542,803	390,981	725,562	426,260
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	384,889	-	-	384,889
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	543,593			543,593
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	52,903			52,903
Fees and service charges	32	612,530			612,530
Subtotal	33	1,209,026			1,209,026
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	135,948			135,948
Investment income - from own funds	39	20,466			20,466
- other	40	-			-
Sales of publications, equipment, etc	42	945			945
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	157,359	-	-	157,359
TOTAL REVENUE	51	9,440,066	1,112,490	4,936,574	3,391,002

For the year ended December 31, 1991.

Essa Tp

4

I. Own purposes

[illegible]

For the year ended December 31, 1991.

Essa Tp

2LT - OP
4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Municipality

Essa Tp

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	1,492,956	49,845	14,770	128.744000	151.464000	192,209	7,550	2,237	5,615	-	352	207,963
Separate consolidated													
Total all school board taxation	0						3,449,572	554,292	98,296	100,897	1,165	6,790	4,211,012

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Essa Tp

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	5,202	-	40,000	18,057
Protection to Persons and Property					
Fire	2	-	-	8,000	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,630	-	-	236,625
Emergency measures	6	2,205	-	-	-
Subtotal	7	4,835	-	8,000	236,625
Transportation services					
Roadways	8	336,714	-	4,903	113,303
Winter Control	9	107,500	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	444,214	-	4,903	113,303
Environmental services					
Sanitary Sewer System	16	-	-	-	1,042
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	38,598	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	38,598	-	-	1,042
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	9,000	-	-	178,646
Libraries	38	41,744	-	-	5,821
Other Cultural	39	-	-	-	-
Subtotal	40	50,744	-	-	184,467
Planning and Development					
Planning and Development	41	-	-	-	38,638
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	20,398
--	46	-	-	-	-
Subtotal	47	-	-	-	59,036
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	543,593	-	52,903	612,530

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Essa Tp	

		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	319,503	-	262,068	11,269	-	-	592,840
Protection to Persons and Property								
Fire	2	105,728	-	90,045	18,507	-	-	214,280
Police	3	-	-	1,446	-	-	-	1,446
Conservation Authority	4	-	-	20,525	-	-	-	20,525
Protective inspection and control	5	100,573	-	39,425	1,474	-	-	141,472
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	206,301	-	151,441	19,981	-	-	377,723
Transportation services								
Roadways	8	338,891	-	479,852	76,932	-	-	895,675
Winter Control	9	49,694	-	170,476	-	-	-	220,170
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	14,665	-	-	-	14,665
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	388,585	-	664,993	76,932	-	-	1,130,510
Environmental services								
Sanitary Sewer System	16	-	-	266,872	-	-	-	266,872
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	23,773	71,703	-	-	-	95,476
Garbage Collection	19	-	-	113,230	-	-	-	113,230
Garbage Disposal	20	-	-	95,952	-	-	-	95,952
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	23,773	547,757	-	-	-	571,530
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	-	-	-	-	8,049	-	8,049
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	8,049	-	8,049
Recreation and Cultural Services								
Parks and Recreation	37	124,241	-	163,688	17,188	-	-	305,117
Libraries	38	89,147	-	35,747	1,877	-	-	126,771
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	213,388	-	199,435	19,065	-	-	431,888
Planning and Development								
Planning and Development	41	65,905	-	29,694	-	-	-	95,599
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	100	-	-	-	100
Tile Drainage and Shoreline Assistance	45	-	20,398	-	-	-	-	20,398
--	46	-	-	-	-	-	-	-
Subtotal	47	65,905	20,398	29,794	-	-	-	116,097
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,193,682	44,171	1,855,488	127,247	8,049	-	3,228,637

1991 FINANCIAL INFORMATION RETURN		
Municipality		
Essa Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1991.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,759
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	125,897
Reserves and Reserve Funds	3	507,853
Subtotal	4	633,750
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	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	185,969
Canada	21	-
Other Municipalities	22	-
Subtotal	23	185,969
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	1,500
Subtotal	32	1,500
Total Sources of Financing	33	821,219
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	820,577
Subtotal	36	820,577
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	-
Total Applications	42	820,577
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	4,117
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	4,117
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	4,117
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Essa Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	11,269
Protection to Persons and Property					
Fire	2	-	-	-	242,506
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	242,506
Transportation services					
Roadways	8	150,969	-	-	296,060
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	3,959
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	150,969	-	-	300,019
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	35,000	-	-	70,193
Waterworks System	18	-	-	-	104,500
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	35,000	-	-	174,693
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	-	-	-	62,089
Libraries	38	-	-	-	527
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	62,616
Planning and Development					
Planning and Development	41	-	-	-	29,474
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	29,474
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	185,969	-	-	820,577

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Essa Tp

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	147,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	147,000	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	57,925	
--	46	-	
	Subtotal 47	57,925	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	204,925	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Essa Tp

For the year ended December 31, 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	-
: To Canada and agencies		2	-
: To other		3	204,925
Subtotal		4	204,925
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	204,925
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	204,925
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
--		23	-
--		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	-
Ministry of the Environment - 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	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Essa Tp

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

6. Ministry of the Environment 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	-	-	-	
Sewer projects - for this municipality only	48	- 559,198	341,521	46,406	
- share of integrated projects	49	- 2,005	8,467	1,152	
7. 1991 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	-	-		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	14,801	5,597		
- user rates (consolidated entities)	53	8,000	15,773		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	22,801	21,370		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	25,667	19,574	-	-
1993	61	23,701	17,334	-	-
1994	62	23,141	15,227	-	-
1995	63	18,515	13,181	-	-
1996	64	19,147	11,411	-	-
1997-2001	65	94,116	30,201	-	-
2002 onwards	79	638	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	204,925	106,928	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			-	
1994	74			-	
1995	75			-	
1996	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essa Tp

9LT
13

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		1,095,020	18,747	1,113,767							
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	-	5,670	1,095,020	18,747	1,113,767	691,809	29,700	-	390,981	-	6,947
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	-	5,670	1,095,020	18,747	1,113,767	691,809	29,700	-	390,981	-	6,947

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essa Tp

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	-	3,117	2,509,137	56,065	-	2,565,202	2,074,462	116,037	376,067	-	2,566,566	-	1,753	
--	31		-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)															
--	40		2,970	306,463	4,226	-	310,689	251,889	5,003	49,975	-	306,867	-	852	
--	41		-	-	-	-	-	-	-	-	-	-	-	-	
--	42		-	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)															
--	50	-	2,480	1,775,338	39,594	-	1,814,932	1,459,622	92,067	264,387	-	1,816,076	-	1,336	
--	51		-	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)															
--	70		2,549	243,611	5,967	-	249,578	207,963	3,969	35,133	-	247,065		36	
--	71		-	-	-	-	-	-	-	-	-	-	-	-	
--	72		-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	78	4,834,549	105,852	-	4,940,401	3,993,936	217,076	725,562	-	4,936,574	-	3,905

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Essa Tp

10
15

		1	
		\$	
Balance at the beginning of the year	1	710,413	
Revenues			
Contributions from revenue fund	2	1,350	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	1,102,978	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	72,217	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,176,545	
Expenditures			
Transferred to capital fund	14	507,853	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	507,853	
Balance at the end of the year for:			
Reserves	23	292,294	
Reserve Funds	24	1,086,811	
	Total 25	1,379,105	
Analysed as follows:			
Working funds	26	218,213	
Contingencies	27	36,443	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	2,000	
- sanitary and storm sewers	36	547,107	
- parks and recreation	64	6,869	
- library	65	28,769	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	417,721	
Recreational land (the Planning Act)	46	114,597	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	7,386	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,379,105	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essa Tp

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	42,512	-
Accounts receivable			
Canada	2	983,262	
Ontario	3	320,474	
Region or county	4	-	
Other municipalities	5	5,000	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	139,359	business taxes
Taxes receivable			
Current year's levies	9	822,975	30,959
Previous year's levies	10	250,151	8,809
Prior year's levies	11	44,791	3,908
Penalties and interest	12	84,379	5,100
Less allowance for uncollectables (negative)	13	- 19,159	- 19,159
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	15,592	portion of line 20
Capital outlay to be recovered in future years	19	204,925	for tax sale / tax
Other long term assets	20	-	registration
	21	2,894,261	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essa Tp

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,094		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	12,213		
Ontario	27	2,552		
Region or county	28	15,195		
Other municipalities	29	16,021		
School Boards	30	725,562		
Trade accounts payable	31	166,412		
Other	32	7,516		
Other current liabilities	33	85,128		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	147,000		
- user rates (consolidated entities)	37	57,925		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,379,105		
Accumulated net revenue (deficit)				
General revenue	42	143,594		
Special charges and special areas (specify)				
--	43	9,278		
--	44	3,608		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	7,536		
Libraries	49	691		
Cemetaries	50	-		
Recreation, community centres and arenas	51	10,527		
--	52	67,971		
--	53	7,039		
--	54	40,917		
--	55	2,346		
Region or county	56	- 6,947		
School boards	57	- 3,905		
Unexpended capital financing / (unfinanced capital outlay)	58	- 4,117		
Total	59	2,894,261		

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	2			
Non-line Department Support Staff	2	8			
Fire	3	-			
Police	4	-			
Transit	5	-			
Public Works	6	13			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	4			
Libraries	11	2			
Planning	12	2			
Total	13	31			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	810,573	173,393		
Employee benefits	15	169,793	6,310		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	5,251,137			
Previous years' tax	17	334,935			
Penalties and interest	18	110,521			
Subtotal	19	5,696,593			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act	22				
- amounts added to the roll (negative)		-			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24				
- recoverable from upper tier and school boards		57,231			
- recoverable from general municipal revenues	25	8,892			
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	5,762,716			
Amounts added to the tax roll for collection purposes only	30	45,428			
Business taxes written off under subsection 495(1) of the Municipal Act	81	12,119			
		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	19910329			
Due date of last installment (YYYYMMDD)	33	19910628			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19910930			
Due date of last installment (YYYYMMDD)	36	19911129			
		\$			
Supplementary taxes levied with1994 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 \$	3 \$	4 \$
in 1992	58	503,500	-	-	-
in 1993	59	623,100	-	-	-
in 1994	60	4,731,700	-	-	-
in 1995	61	198,600	-	-	-
in 1996	62	854,000	-	-	-
Total	63	6,910,900	-	-	-

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	94,337	63,042		
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	
					1	2	3	4	
					\$	\$			
Water									
In this municipality					39	-	-		
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$			
Sewer									
In this municipality					44	-	-		
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
					water		sewer		
					1		2		
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-		
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
					1				
					\$				
Loans or advances due to reserve funds as at December 31					84	1,071,874			
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1991					67	121,800	-	121,800	
Approved in 1991					68	-	-	-	
Financed in 1991					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	121,800	-	121,800	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					3,200,000	3,500,000	4,000,000	4,200,000	4,700,000