

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37054

MUNICIPALITY OF: Essex T

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Essex T
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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	4,362,472	496,945	2,208,978	1,656,549
Direct water billings on ratepayers -- own municipality	2	517,508	-		517,508
-- other municipalities	3	15,056	-		15,056
Sewer surcharge on direct water billings -- own municipality	4	456,881	-		456,881
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>5,351,917</b>	<b>496,945</b>	<b>2,208,978</b>	<b>2,645,994</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	10,455	-	-	10,455
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	12,897	-		12,897
Ontario Enterprises					
Ontario Housing Corporation	12	70,852	8,220	36,553	26,079
Ontario Hydro	13	25,565	-	-	25,565
Liquor Control Board of Ontario	14	1,266	303	-	963
Other	15	-	-	-	-
Municipal enterprises	16	18,047	-	-	18,047
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>139,082</b>	<b>8,523</b>	<b>36,553</b>	<b>94,006</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>649,788</b>	<b>-</b>	<b>-</b>	<b>649,788</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	130,647			130,647
Canada specific grants	30	4,632			4,632
Other municipalities - grants and fees	31	33,501			33,501
Fees and service charges	32	478,162			478,162
<b>Subtotal</b>	<b>33</b>	<b>646,942</b>			<b>646,942</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	31,898	-	-	31,898
Fines	37	2,244			2,244
Penalties and interest on taxes	38	42,888			42,888
Investment income - from own funds	39	15,834			15,834
- other	40	74,967			74,967
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	50,897			50,897
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>218,728</b>	<b>-</b>	<b>-</b>	<b>218,728</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>7,006,457</b>	<b>505,468</b>	<b>2,245,531</b>	<b>4,255,458</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

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	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	1,575,045	159,957	55,215	133.982000	157.626000	211,028	25,213	8,703	3,594	864	2,042	251,444
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						1,522,978	474,861	166,688	28,433	5,827	10,191	2,208,978





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	2,740	-	-	13,290
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	584
Police	3	3,432	-	-	7,473
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	10,440
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	3,432	-	-	18,497
<b>Transportation services</b>					
Roadways	8	102,760	-	33,501	8,810
Winter Control	9	11,498	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	114,258	-	33,501	8,810
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	34,704
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	29,200
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	63,904
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	10,217	4,632	-	348,647
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	10,217	4,632	-	348,647
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	1,735
Commercial and Industrial	42	-	-	-	23,279
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	25,014
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	130,647	4,632	33,501	478,162

# 1991 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF REVENUE FUND EXPENDITURES

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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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	345,959	44,983	128,046	-	-	-	518,988
<b>Protection to Persons and Property</b>								
Fire	2	46,822	-	45,864	10,886	-	-	103,572
Police	3	577,104	44,982	54,733	26,241	-	-	703,060
Conservation Authority	4	-	-	-	-	9,879	-	9,879
Protective inspection and control	5	48,221	-	28,396	-	-	-	76,617
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	672,147	44,982	128,993	37,127	9,879	-	893,128
<b>Transportation services</b>								
Roadways	8	190,198	-	209,122	116,511	-	-	515,831
Winter Control	9	8,983	-	8,593	-	-	-	17,576
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	65,024	-	-	-	65,024
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	199,181	-	282,739	116,511	-	-	598,431
<b>Environmental services</b>								
Sanitary Sewer System	16	-	255,351	108,333	891	-	-	364,575
Storm Sewer System	17	-	-	-	60,662	-	-	60,662
Waterworks System	18	208,695	80,516	241,594	76,483	-	-	607,288
Garbage Collection	19	-	-	57,816	-	-	-	57,816
Garbage Disposal	20	-	-	-	-	202,059	-	202,059
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	208,695	335,867	407,743	138,036	202,059	-	1,292,400
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	-	-	-
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	279,549	41,690	270,448	50,610	27,229	-	669,526
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	279,549	41,690	270,448	50,610	27,229	-	669,526
<b>Planning and Development</b>								
Planning and Development	41	1,482	-	24,351	-	-	-	25,833
Commercial and Industrial	42	11,189	16,500	62,901	12,500	-	-	103,090
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	12,671	16,500	87,252	12,500	-	-	128,923
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	1,718,202	484,022	1,305,221	354,784	239,167	-	4,101,396

# 1991 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	17,450
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	226,372
Reserves and Reserve Funds	3	128,986
<b>Subtotal</b>	4	355,358
<b>Long Term Liabilities Incurred</b>		
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	413,664
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	-
<b>Subtotal *</b>	18	413,664
<b>Grants and Loan Forgiveness</b>		
Ontario	20	95,543
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	95,543
<b>Other Financing</b>		
Prepaid Special Charges	24	445
Proceeds From Sale of Land and Other Capital Assets	25	12,541
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	15,806
--	30	-
--	31	-
<b>Subtotal</b>	32	28,792
<b>Total Sources of Financing</b>	33	893,357
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	1,115,907
<b>Subtotal</b>	36	1,115,907
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	1,115,907
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	240,000
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	230,000
- Transfers From Reserves and Reserve Funds	47	-
--	48	10,000
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	240,000
* - 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

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	-
<b>Protection to Persons and Property</b>				
Fire	2	-	-	201,299
Police	3	-	-	1,241
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	202,540
<b>Transportation services</b>				
Roadways	8	44,442	-	148,939
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	-
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	44,442	-	148,939
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	96
Storm Sewer System	17	51,101	-	111,763
Waterworks System	18	-	-	500,398
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	51,101	-	612,257
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	152,171
Libraries	38	-	-	-
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	152,171
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	-
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	-
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	95,543	-	1,115,907

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	233,332
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	233,333
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	<b>7</b>	<b>233,333</b>
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>-</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	1,627,024
Storm Sewer System	17	-
Waterworks System	18	727,816
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	<b>23</b>	<b>2,354,840</b>
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	<b>30</b>	<b>-</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	<b>36</b>	<b>-</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	66,666
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>66,666</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	15,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	<b>47</b>	<b>15,000</b>
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>2,903,171</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	1,246,873
: To Canada and agencies	2	-
: To other	3	1,822,331
<b>Subtotal</b>	4	3,069,204
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	166,033
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	166,033
<b>Total</b>	15	2,903,171
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,289,000
Long term bank loans	18	533,331
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	1,065,840
--	22	15,000
--	23	-
24	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	15,830
<b>4. Actuarial balance of own sinking funds at year end</b>		
32	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	174,381
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	4,200
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	178,581

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
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	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	66,669		64,986	
- special are rates and special charges	51	15,000		1,500	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	124,865		211,002	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>206,534</b>		<b>277,488</b>	

8. Future principal and interest payments on EXISTING net debt		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	216,192	304,311	-	-	-	-
1993	61	213,775	283,063	-	-	-	-
1994	62	193,150	265,227	-	-	-	-
1995	63	205,995	246,683	-	-	-	-
1996	64	220,986	227,992	-	-	-	-
1997-2001	65	1,284,829	787,147	-	-	-	-
2002 onwards	79	568,244	491,894	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>2,903,171</b>	<b>2,606,317</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

\* 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	69,491
1994	74	69,490
1995	75	69,490
1996	76	12,824
<b>Total</b>	<b>77</b>	<b>221,295</b>

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	432,213	9,967	442,180							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	63,175	-	63,175							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	113	495,388	9,967	505,355	482,106	14,839	-	8,523	-	505,468
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
<b>Speical charges</b>	19	-	-	-	-	-	-	-	-	-	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	113	495,388	9,967	505,355	482,106	14,839	-	8,523	-	505,468

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	420	930,123	17,313	-	947,436	900,739	31,693	14,584	-	947,016	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	24	229,439	5,941	-	235,380	227,922	2,869	4,563	-	235,354	2
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	89	789,169	14,697	-	803,866	764,005	27,404	12,370	-	803,779	2
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	3	252,885	6,500	-	259,385	251,444	2,902	5,036	-	259,382	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>536</b>	<b>2,201,616</b>	<b>44,451</b>	<b>-</b>	<b>2,246,067</b>	<b>2,144,110</b>	<b>64,868</b>	<b>36,553</b>	<b>-</b>	<b>2,245,531</b>	<b>-</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Essex T

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	1,179,523
<b>Revenues</b>		
Contributions from revenue fund	2	128,412
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	11,675
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	15,652
- other	6	67,449
--	9	56,763
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	279,951
<b>Expenditures</b>		
Transferred to capital fund	14	128,986
Transferred to revenue fund	15	50,897
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	179,883
<b>Balance at the end of the year for:</b>		
Reserves	23	225,740
Reserve Funds	24	1,053,851
<b>Total</b>	25	1,279,591
<b>Analysed as follows:</b>		
Working funds	26	225,740
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	48,445
- water	29	113,452
Replacement of equipment	30	104,598
Sick leave	31	82,678
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	75,632
- roads	35	12,619
- sanitary and storm sewers	36	174,940
- parks and recreation	64	20
- library	65	-
- other cultural	66	-
- water	38	136,473
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	201,160
Recreational land (the Planning Act)	46	41,385
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	6,120
Waste Site	53	24,192
Police Commission	54	60
Municipal Election	55	1,074
Business Improvement Area	56	31,003
--	57	-
<b>Total</b>	58	1,279,591

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,132,618	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	25,823	
Ontario	3	44,086	
Region or county	4	-	
Other municipalities	5	4,290	
School Boards	6	-	portion of taxes
Waterworks	7	42,322	receivable for
Other (including unorganized areas)	8	137,554	business taxes
Taxes receivable			
Current year's levies	9	173,043	16,610
Previous year's levies	10	64,980	2,803
Prior year's levies	11	19,243	814
Penalties and interest	12	32,595	1,939
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	159,294	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	2,903,171	
<b>Other long term assets</b>	20	161,897	-
<b>Total</b>	21	4,900,916	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	9,444				
Ontario	27	4,836				
Region or county	28	11,798				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	200,369				
Other	32	158,972				
Other current liabilities	33	1,094				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	533,331				
- special area rates and special charges	35	15,000				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	2,354,840				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	1,279,591				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	199,075				
Special charges and special areas (specify)						
--	43	322,058				
--	44	16,703				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	33,805				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	240,000				
<b>Total</b>	59	4,900,916				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## STATISTICAL DATA

For the year ended December 31, 1991.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration		1	8
Non-line Department Support Staff		2	1
Fire		3	-
Police		4	10
Transit		5	-
Public Works		6	5
Health Services		7	-
Homes for the Aged		8	-
Other Social Services		9	-
Parks and Recreation		10	4
Libraries		11	-
Planning		12	-
	<b>Total</b>	13	28

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries		14	1,352,681
Employee benefits		15	242,092
			120,673
			2,881

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections:	Current year's tax	16	4,022,427
	Previous years' tax	17	126,972
	Penalties and interest	18	24,151
	<b>Subtotal</b>	19	4,173,550
Discounts allowed		20	-
Tax adjustments under section 362 and 363 of the Municipal Act			
- 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			
- recoverable from general municipal revenues		24	27,606
		25	13,730
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
	<b>Total reductions</b>	29	4,214,886
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 495(1) of the Municipal Act		81	-

		1	
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19910227
	Due date of last installment (YYYYMMDD)	33	19910430
Final billings:	Number of installments	34	3
	Due date of first installment (YYYYMMDD)	35	19910528
	Due date of last installment (YYYYMMDD)	36	19911028
			\$
Supplementary taxes levied with 1994 due date		37	-

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992		58	500,000	-	-
in 1993		59	500,000	-	125,000
in 1994		60	500,000	-	125,000
in 1995		61	500,000	-	125,000
in 1996		62	500,000	-	125,000
	<b>Total</b>	63	2,500,000	-	500,000

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Essex T

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	63,063		19,801
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	2,452	411,703	105,805
	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	2,452	365,505	91,376
	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		-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
91,960					
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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	-	393,214	-
Approved in 1991		68	-	403,419	-
Financed in 1991		69	-	413,664	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1991		71	-	382,969	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		4,300,000	4,600,000	4,800,000	5,000,000
		5	5,100,000		