MUNICIPAL CODE: 52026

MUNICIPALITY OF: Espanola T

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Fsnanola

Espanola T

For the common ded December 24, 4000

			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	9,586,450	_	4,217,921	5,368,529
Direct water billings on ratepayers		' <u> </u>	7,300,430		7,217,721	3,300,327
own municipality		2	421,305	-		421,305
other municipalities		3	-	-	Ī	-
Sewer surcharge on direct water billings						
own municipality		4	421,360	-	_	421,360
other municipalities		5	-	-		-
	Subtotal	6	10,429,115	-	4,217,921	6,211,194
PAYMENTS IN LIEU OF TAXATION		_				
Canada		7	12,998	-	-	12,998
Canada Enterprises		8	-	-	-	-
Ontario The Municipal Tax Assistance Act		9	10,180	_		10,180
The Municipal Act, section 157		10	4,650		-	4,650
Other		11	-	-	-	-
Ontario Enterprises						
Ontario Housing Corporation		12	64,102	-	12,737	51,365
Ontario Hydro		13	5,080	-	-	5,080
Liquor Control Board of Ontario		14	4,616	-	-	4,616
Other		15	-	-	-	-
Municipal enterprises		16	9,279	-	-	9,279
Other municipalities and enterprises		17	-	-	-	-
	Subtotal	18	110,905	-	12,737	98,168
ONTARIO NON-SPECIFIC GRANTS						
Community Reinvestment Fund		62	1,817,000			1,817,000
Special Transition Assistance		63	222,000			222,000
Special Circumstances Fund		64	218,676		_	218,676
Municipal Restructuring Fund		65	21,750		_	21,750
		61	44,994		-	44,994
	Subtotal	69	2,324,420			2,324,420
REVENUES FOR SPECIFIC FUNCTIONS						
Ontario specific grants		29	89,293		-	89,293
Canada specific grants		30	31,968		-	31,968
Other municipalities - grants and fees		31	27,368		-	27,368
Fees and service charges	6.14.4.1	32	437,957		-	437,957
OTHER REVENUES	Subtotal	33	586,586			586,586
Trailer revenue and licences		34				
Licences and permits		35	87,393	_	_	87,393
Rents, concessions and franchises		36	07,373	-	-	07,37.
Fines		37	6,427		-	6,427
Penalties and interest on taxes		38	74,920		-	74,920
Investment income - from own funds		39				
- other		40	86,517		-	86,517
Donations		70	-			-
Sales of publications, equipment, etc		42	477			477
Contributions from capital fund		43	-			-
Contributions from reserves and reserve funds		44	23,620			23,620
Contributions from non-consolidated entities		45	-			-
		46	-			-
		47				-
		48	-			-
	Subtotal	50	279,354	-	-	279,354
TOTAL	REVENUE	51	13,730,380	-	4,230,658	9,499,72

ANALYSIS OF TAXATION - OWN PURPOSES

Espanola T

Municipality

2LT - OP

For the	year ended December 31, 1998.	,					
Levy	Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Code 1	Purpose 2	RTQ 3	Description 4	Band 5	Assessment 7	Rate 8	Levied 9
	General 2		Commercial - Full Occupied	0	25,597,150	1.802948	461,503
	General		Commercial - Excess Land	0	3,403,140	1.262064	42,950
1	General	CX	Commercial - Vacant Land	0	206,000	1.262064	2,600
1	General		Industrial - Full Occupied	0	3,796,995	3.027393	114,950
1	General		Industrial - Excess Land	0	113,100 48,097,700	1.967805	2,226
1	General General		Large Industrial - Full Occupied Large Industrial - Excess Land	0	329,300	4.888179 3.177316	2,351,102 10,463
	General		Multi-Residential - Full Occupied	0	5,972,030	2.485008	148,405
	General		Pipeline - Full Occupied	0	1,042,000	1.39784	14,565
1	General		Residential/Farm - Full Occupied	0	173,625,755	1.199965	2,083,448
1	General		Shopping Centre - Full Occupied	0	4,401,815	2.511288	110,542
1	General General		Shopping Centre - Excess Land Managed Forest - Full Occupied	0	645,185 381,980	1.757901 0.299991	11,342 1,146
	ocher ac		managed Forest Full occupied		301,700	0.2////	1,110
<u> </u>							
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-							

ANALYSIS OF TAXATION - OWN PURPOSES

Municipality

Espanola T

2LT - OP

5,368,529

For the year ended December 31, 1998.

3200

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total su	pplementary taxes			1	5,3!
4000			l levied by tax rate				5,360,59
			•				
2200 Local	l Improvements					•	
	er and water service charges						
	er and water connection charges						
	service charges					ŀ	
	num tax (differential only)						
	cipal drainage charges						
	e management collection charges						
	ness improvement area					ŀ	
							7.0
	vay rights-of-way						7,9
	ry transmission and utility corridors						
3000							
3600							_
3100			l special charges on tax bill				7,9
3200		Takalas	wn nurnose taxation				5 368 5

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Railway rights-of-way

Utility transmission / distribution corridor

Subtotal special charges on tax bills

Total school board purposes

Municipality

Espanola T

2LT - SB

				Di	stribution by Purpos	e	
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	798,678	481,766	5,836	224,767	86,309
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000		-	-	-	-
Multi-residential -general		0.460000	27,472	14,716	454	8,327	3,975
- farmland pending development -		-		-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	-	-	-	-	-
Managed Forest		0.115000	440	338	11	56	35
		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	826,590	496,820	6,301	233,150	90,319
Subtotal Commercial		Γ	571,275	413,866	17,343	86,440	53,626
		L				<u>'</u>	
Subtotal Industrial			2,656,018	1,924,179	80,637	401,881	249,321
Pipeline		1.985100	20,685	14,985	628	3,130	1,942
Other		1.983100	137,320	99,483	4,169	20,778	12,890
Supplementary Taxes		-	6,033	4,371	183	913	12,890
Subtotal levied by tax rate		-	4,217,921	2,953,704	109,261	746,292	408,664
Subtotal levied by tax rate		L	4,217,921	2,900,704	109,261	740,292	400,004

4,217,921

2,953,704

109,261

746,292

408,664

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			LEVIES ON SUPPORTING MUNICIPALITIES levies for special purposes (please specify								DIRECT BILLINGS ON RATEPAYERS water service charges sewer service charges			
				levies for s	pecial purposes (p	lease specify		_			water serv	rice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										 			
	9						 				 			
	10													
	11	-												
	12													
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	30													
	31													
	32													
	33													
	34													
	35													

Municipality

This Schedule Not Required For This Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Espanola T	

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	50,062
Protection to Persons and Property						
Fire Police		3	2 047	-	23,795	2,220 6,705
Conservation Authority		4	3,017	-	23,795	- 6,703
Protective inspection and control		5	-		-	
Emergency measures		6	-	-	-	
	Subtotal	7	3,017	-	23,795	8,925
Transportation services						
Roadways		8	10,000	1,190	-	4,123
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13 14	-	-	-	<u> </u>
	Subtotal	15	10,000	1,190	-	4,123
Environmental services	Subtotat	' `	10,000	1,170	_	7,123
Sanitary Sewer System		16	-	-	-	1,750
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	1,419
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	663
Pollution Control		21	-	-	-	•
	Subtotal	22	-	-	-	2 022
Health Services	Subtotal	23	-	-	-	3,832
Public Health Services		24	-	-	-	86,934
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	19,831
		29	-	-	-	-
Control of Control	Subtotal	30	-	-	-	106,765
Social and Family Services General Assistance		31	_	_	_	_
Assistance to Aged Persons		32	-	-	-	6,678
Assistance to Children		33	-	-	-	-
Day Nurseries		34	35,034	-	-	-
		35	-	-	-	-
	Subtotal	36	35,034	-	-	6,678
Social Housing		90	-		-	
Recreation and Cultural Services Parks and Recreation		27	24 202	24 425		220 022
Libraries		37 38	21,382 19,860	26,135 3,009	3,573	238,833
Other Cultural		39	17,800	3,009	3,373	12,131
other cultural	Subtotal	40	41,242	29,144	3,573	250,964
Planning and Development			,	.,	2,7	
Planning and Development		41	-	-	-	6,025
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	1,634	-	583
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
	Subtotal	46 47	-	1,634	-	6,608
Electricity	JUDIULAI	48	-	1,634	-	5,508
Gas		49	-	-	-	
Telephone		50	-	-	-	-
	Total	51	89,293	31,968	27,368	437,957

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Farancia T		
Espanola T		
•		

For the year ended December 31, 1998.

		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	452,701	-	642,377	312,395	70,915	-	1,478,38
Protection to Persons and Property								
Fire Police	2	122,292 885,478	-	23,669 100,544	46,423 278,392	3,538	-	195,92 1,264,41
Conservation Authority	4	-	-	-	-	-		-
Protective inspection and control	5	31,081	-	43,014	-	-		74,09
Emergency measures	6	- 4 030 054	-	-	-	- 2 520	•	- 4 524 42
	Subtotal 7	1,038,851	-	167,227	324,815	3,538	-	1,534,43
Transportation services Roadways	8	627,445	_	241,894	203,458	_	_	1,072,79
Winter Control	9	55,423	-	38,151	-	-	-	93,57
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting Air Transportation	12 13	- 64	-	40,600	9,988		-	50,65
	13	-	-	-	-	-	-	-
	Subtotal 15	682,932	-	320,645	213,446	-	-	1,217,02
Environmental services Sanitary Sewer System	46	7.743	_	229, 470	137 (46		_	272 97
Storm Sewer System	16 17	7,763 18,223	-	228,470 124	137,646 18,469	-	<u> </u>	373,879 36,810
Waterworks System	18	59,448	3,575	214,518	122,191	18,136	-	417,86
Garbage Collection	19	5,075	-	196,074	15,269	-	-	216,41
Garbage Disposal	20	-	-	231,751	-	-	-	231,75
Pollution Control	21 22	-		-	-	-	-	-
	Subtotal 23	90,509	3,575	870,937	293,575	18,136	-	1,276,73
Health Services								
Public Health Services	24	-	-	-	-	195,492	-	195,492
Public Health Inspection and Control Hospitals	25 26	-	-	46,456	- 1,900	-	-	44,55
Ambulance Services	27	-	-	-	-	698,425	-	698,42
Cemeteries	28	35,566	-	6,010	4,500	-	•	46,076
	29	-	-	-	-	-	-	-
Social and Family Services	Subtotal 30	35,566	-	52,466	2,600	893,917	•	984,549
General Assistance	31	-	-	-	-	1,272,814		1,272,814
Assistance to Aged Persons	32	17,670	-	3,044	26,000	2,810	-	49,524
Assistance to Children Day Nurseries	33 34	-	-	39,811	-	-	-	39,81
	35	-	-	37,611	-	-		37,01
	Subtotal 36	17,670	-	42,855	26,000	1,275,624	-	1,362,149
Social Housing	90	-	-	-	-	649,000	-	649,000
Recreation and Cultural Services								
Parks and Recreation	37	454,339	-	221,897	304,934	-	-	981,170
Libraries Other Cultural	38 39	159,053 4,795	-	52,355 35,255	-	50	-	211,456 40,056
Other Cultural	Subtotal 40	618,187	-	309,507	304,934	50		1,232,67
Planning and Development		•		,	,			, ,
Planning and Development	41	65	-	23,522	-	-	-	23,58
Commercial and Industrial Residential Development	42 43	-	-	1,189	-	-	-	1,18
Agriculture and Reforestation	44		-	-	-	-		-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
	46	-	-	- 24.744	-	-	-	- 24.77
Electricity	Subtotal 47 48	- -	-	24,711	-	-	<u> </u>	24,776
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	2,936,481	3,575	2,430,725	1,477,765	2,911,180	-	9,759,726

Municipality

ANALYSIS OF CAPITAL OPERATION

Espanola T

For the year ended December 31, 1998.

\$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year 1,492,389 Source of Financing Contributions from Own Funds Revenue Fund 852,675 1,925,780 Reserves and Reserve Funds Subtotal 2,778,455 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs Ontario Clean Water Agency 11 Tile Drainage and Shoreline Property Assistance Programs 12 Serial Debentures 13 Sinking Fund Debentures 14 Long Term Bank Loans 15 1,492,389 Long Term Reserve Fund Loans 16 17 Subtotal * 1,492,389 18 Grants and Loan Forgiveness Ontario 20 901,841 21 215,281 Other Municipalities 22 Subtotal 23 1,117,122 Other Financing Prepaid Special Charges 24 33,349 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 271,137 28 Donations 100 30 62,000 31 Subtotal 32 366,586 Total Sources of Financing 33 5,754,552 Applications Own Expenditures Short Term Interest Costs 34 Other 35 4,596,632 Subtotal 4,596,632 36 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 41 234,852 **Total Applications** 4,831,484 42 569,321 Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year 43 Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative) To be Recovered From: - Taxation or User Charges Within Term of Council 45 569,321 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49 569,321 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

пстрастсу		
	Espanola T	

For the year ended December 31, 1998.

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	31,98
Protection to Persons and Property						
Fire		2	-	-	-	7,22
Police		3	-	-	-	247,81
Conservation Authority		4	-	-	-	-
Protective inspection and control		5	-		-	-
Emergency measures	Subtotal	6 7	-	-	-	255,03
Transportation services						
Roadways		8	378,732	-	-	705,83
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	9,98
Air Transportation		13	-	-	-	-
	Cubectal	14	- 270 722	-	-	745.0
Environmental services	Subtotal	15	378,732	-	-	715,82
Sanitary Sewer System		16	50,624	-	-	67,37
Storm Sewer System		17	-		-	18,40
Waterworks System		18	133,380	-	-	461,09
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	20
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	184,004	-	-	547,20
Health Services Public Health Services		24	_	_	_	_
Public Health Inspection and Control		25	-		-	8,10
Hospitals		26	-	-	-	-
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	5,5
		29	-	-	-	-
	Subtotal	30	-	-	-	13,67
Social and Family Services						
General Assistance		31	-	-	-	-
Assistance to Aged Persons		32	-	-	-	50,09
Assistance to Children		33 34	-	-	-	-
Day Nurseries		35	-	-	-	-
	Subtotal		-	<u>-</u>	-	50,09
	5423544		-	-	-	-
Social Housing		90	-	-	-	-
Recreation and Cultural Services		Ì				
Parks and Recreation		37	339,105	215,281	-	2,982,38
Libraries		38	-	-	-	-
Other Cultural		39	-	-	-	-
	Subtotal	40	339,105	215,281	-	2,982,38
Planning and Development Planning and Development		41	_	_	-	_
Commercial and Industrial		42	-	-	-	
Residential Development		43	-	-	<u> </u>	42
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal	47	-	-	-	42
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	901,841	215,281	_	4,596,63

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Espanola T

For the year ended December 31, 1998.

For the year ended December 31, 1998.		
		1 \$
General Government		1 -
Protection to Persons and Property		
Fire		-
Police Conservation Authority		-
Protective inspection and control		4 5
Emergency measures		6 -
		7 -
Transportation services		
Roadways		-
Winter Control		9 -
Transit	11	
Parking Street Lighting	1	
Air Transportation	1	
	- 1-	
	Subtotal 1	-
Environmental services		
Sanitary Sewer System	1.	
Storm Sewer System	1	
Waterworks System Garbage Collection	1· 1·	
Garbage Disposal	2	
Pollution Control	2	
=-	2	
	Subtotal 2	-
Health Services		
Public Health Services	2	
Public Health Inspection and Control	2	
Hospitals Ambulance Services	2	
Cemeteries	2	
	2	
	Subtotal 3	-
Social and Family Services		
General Assistance	3	
Assistance to Aged Persons	3	
Assistance to Children	3	
Day Nurseries	3.	
	Subtotal 3	
Social Housing	9	
Recreation and Cultural Services		
Parks and Recreation	3	7 -
Libraries	3	-
Other Cultural	3	
Planning and Dovolonment	Subtotal 4	-
Planning and Development Planning and Development	4	1 -
Commercial and Industrial	4	-
Residential Development	4	
Agriculture and Reforestation	4	-
Tile Drainage and Shoreline Assistance	4	-
	4	
	Subtotal 4	
Electricity	4	
Gas Telephone	4 5	
тесернопе	Total 5	
	Total 3	· [

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Espanola T

For the year ended December 31, 1998.

			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 : To other		2	- 4 402 200
. 10 otner	Cubtotal	3	1,492,389
Plus: All debt assumed by the municipality from others	Subtotal	<u></u>	1,492,389
Less: All debt assumed by others		<u>-</u>	
:Ontario		6	-
:School boards		7	-
:Other municipalities		8	-
	Subtotal	9	-
Less: Ontario Clean Water Agency debt retirement funds - sewer		40	
		10	-
- water Own sinking funds (actual balances)		11	-
- general		12	-
- enterprises and other		13	-
	Subtotal	14	-
	Total	15	1,492,389
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	4 402 200
Long term bank loans		18	1,492,389
Lease purchase agreements Mortgages		19 20	
Ontario Clean Water Agency		22	
Long term reserve fund loans		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	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	
• •			
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	221,439
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	221,439

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

unicipality

Espanola T

8

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated surplus (deficit)	capital obligation	debt charges
				Ī		2	3
					1		\$
Water projects for this municipality only				44	\$	\$	
Water projects - for this municipality only				46 47	-		-
- share of integrated projects Sewer projects - for this municipality only				47	-	-	-
- share of integrated projects				49	-	-	-
7. 1998 Debt Charges				47			
7. 1770 Debt Charges						principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund						,	*
- general tax rates					50	-	-
- special are rates and special charges					51	-	3,575
- benefiting 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	-	3,575
Line 78 includes:							
Financing of one-time real estate purchase					90	-	-
Other lump sum (balloon) repayments of long term debt					91	-	-
8. Future principal and interest payments on EXISTING net debt							
		recoverable consolidated r		recovera reserve		recovera unconsolida	
	_	consolidated r		reserve		unconsolida	ible from ited entities interest
	- -	consolidated r	evenue fund interest	reserve principal	e funds interest	unconsolida principal	interest
	-	consolidated r principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
1999	60	consolidated r principal 1 \$	interest 2 \$	reserve principal	e funds interest	unconsolida principal	interest
1999 2000	60	consolidated r principal 1 \$ 58,540	evenue fund interest 2 \$ 78,750	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
	_	consolidated r principal 1 \$ 58,540 67,543	2 \$ 78,750 82,228	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000	61	consolidated of principal 1 \$ \$ 58,540 67,543 71,609	2 \$ 78,750 82,228 78,162	reserve principal 3 \$ -	e funds interest 4 \$	unconsolida principal 5 \$ -	interest 6 \$
2000 2001	61 62	consolidated r principal 1 \$ 58,540 67,543	2 \$ 78,750 82,228	reserve principal 3 \$ - -	e funds interest 4 \$.	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002	61 62 63	consolidated of principal 1 \$ \$ 58,540 67,543 71,609 75,920	2 \$ 78,750 82,228 78,162 73,851 69,281	principal 3 \$ - - - -	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002 2003	61 62 63 64	consolidated of principal 1 \$ \$ 58,540 67,543 71,609 75,920 80,491 481,240	2 \$ 78,750 82,228 78,162 73,851 69,281 267,617	principal 3 \$	e funds interest 4 \$ - - - - - - - - -	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated of principal 1 \$ \$ 58,540 67,543 71,609 75,920 80,491	2 \$ 78,750 82,228 78,162 73,851 69,281	principal 3 \$ - - - - - - - - - - - -	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated of principal 1 \$ \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	78,750 82,228 78,162 73,851 69,281 267,617 104,302	principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	1 \$ 150,000 150,000 150,000 150,000 150,000 150,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	1 \$ 150,000 150,000 150,000 150,000 150,000 150,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	1 \$ 150,000 150,000 150,000 150,000 150,000 150,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	1 \$ 150,000 150,000 150,000 150,000 150,000 150,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	1 \$ 150,000 150,000 750,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$ \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced:	61 62 63 64 65 79 69 70	consolidated of principal 1 \$ 58,540 67,543 71,609 75,920 80,491 481,240 657,046	revenue fund interest 2 \$ 78,750 82,228 78,162 73,851 69,281 267,617 104,302	reserve	e funds interest 4 \$	unconsolida principal 5 \$	ted entities interest 6 \$

unicipality	
	Espanola T

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1 \$	2 \$	3	4 \$	5 \$	8 \$	9 \$	10	12 \$	11 \$
UPPER TIER	\$	\$	\$	\$	>	>	>	\$	>	\$
Included in general tax rate for upper tier purposes										
General levy	1	-	_	-	-	-	-	-	-	-
Special pupose levies Water rate	2	_	_	-	-	<u>-</u>	_	_	-	<u> </u>
Transit rate	3	-	-	-	-	-	-	-	-	-
Sewer rate	4	-	-	-	-	-	-	-	-	-
Library rate	5	-	-	-	-	-	-	-	-	-
Road rate	6	-	-	-	1	-	-	-	-	-
	7	-	-	-	-	-	-	-	-	-
	8	-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9	-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate general	-	-	-	-	-	-	-	-	-]	-
Special purpose levies Water	12			_	_	_	_	-	-	-
Transit	13	-	-	-	-	-	-	-	-	-
Sewer	14	-	-	-	-	-	-	-	-	-
Library	15	-	-	-	-	-	-	-	-	-
	16	-	-	-	-	-	-	-	-	-
	17	-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate special areas	-	-	-	-	-	-	-	-	-	-
Speical charges	19 -	-		<u> </u>	-	-	-	-	-	
	20 -	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21 -	-	-	-	-	-	-	-	-	-
Total region or county	-	-	-	-	-	-	-	-	-	-

Espanola T	

For the year ended December 31, 1998.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	2,958,322	4,371	-	2,962,693	2,953,704	8,989	-	2,962,693	-
	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	109,078	183	-	109,261	109,261	-	-	109,261	-
	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	748,373	913	-	749,286	746,292	2,994	-	749,286	-
	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	408,852	566	-	409,418	408,664	754	-	409,418	-
	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	4,224,625	6,033	-	4,230,658	4,217,921	12,737	-	4,230,658	-

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Espanola T

10

For the year ended December 31, 1998.		
		1
		\$
Balance at the beginning of the year	1	3,051,177
Revenues	'	3,031,177
Contributions from revenue fund	2	625,090
Contributions from capital fund	3	234,852
Development Charges Act	67	17,032
Lot levies and subdivider contributions	60	, 652
Recreational land (the Planning Act)	61	1,088
Investment income - from own funds	5	1,000
- other	6	31,503
	9	
		466,350
	10	-
	11	-
	12	-
Total revenue	13	1,375,915
Expenditures		
Transferred to capital fund	14	1,925,780
Transferred to revenue fund	15	23,620
Charges for long term liabilities - principal and interest	16	-
	63	-
	20	
	21	
Total expenditure		
Total expenditure	22	1,949,400
Balance at the end of the year for:		
Reserves	23	2,223,648
Reserve Funds	24	254,044
Total		
	25	2,477,692
Analysed as follows: Reserves and discretionary reserve funds:		
Working funds	26	162,867
Contingencies	27	-
Contingencies	۲,	
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	310,830
Sick leave	31	209,686
Insurance		
	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	29,346
- roads	35	56,391
- sanitary and storm sewers	36	1,028,483
- parks and recreation	64	26,855
- library	65	-
- other cultural	66	-
- water	38	155,648
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	110,052
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	
	52 53	27,500
		35,000
Obligatory receive funder	54	-
Obligatory reserve funds: Development Charges Act	68	445 573
	68 44	165,573
Lot levies and subdivider contributions		74,565
Recreational land (the Planning Act)	46	3,055
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
	55	1,700
	56	10,852
		(0.380
	57	69,289
 Total	57 58	69,289 2,477,692

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	Espanola T

For the year ended December 31, 1998.

			1 \$	2 \$
ASSETS				portion of cash not in chartered banks
Current assets			ŀ	in chartered banks
Cash		1	1,410,000	3,020
Accounts receivable				·
Canada		2	173,409	
Ontario		3	1,761,472	
Region or county		4	-	
Other municipalities		5	-	
School Boards		6	-	portion of taxes
Waterworks		7	-	receivable for
Other (including unorganized areas)		8	204,033	business taxes
Taxes receivable				
Current year's levies		9	382,438	
Previous year's levies		10	151,908	1,29
Prior year's levies		11	54,558	1,26
Penalties and interest		12	40,517	68
Less allowance for uncollectables (negative)		13 -	9,923	9,92
Investments				
Canada		14	-	
Provincial		15	-	
Municipal		16	-	
Other		17	-	
Other current assets		18	33,831	portion of line 20
Capital outlay to be recovered in future years		19	1,492,389	for tax sale / tax
Deferred taxes receivable		60	-	registration
Other long term assets		20	-	-
	Total	21	5,694,632	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Espanola T	

For the year ended December 31, 1998.

LIABILITIES				portion of loans not
Current Liabilities				from chartered banks
Temporary loans - current purposes		22	664,205	-
- capital - Ontario		23	-	
- Canada		24	-	
- Other		25	-	
Accounts payable and accrued liabilities Canada		26	-	
Ontario		27	-	
Region or county		28	-	
Other municipalities		29	_	
School Boards		30	13,554	
Trade accounts payable		31	1,253,170	
Other		32	45,753	
		33	558,475	
Other current liabilities		33	556,475	
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund - general tax rates		2.4	1 402 200	
		34	1,492,389	
- special area rates and special charges		35	-	
- benefitting landowners		36	-	
- user rates (consolidated entities)		37	-	
Recoverable from Reserve Funds Recoverable from unconsolidated entities		38	-	
		39	-	
Less: Own holdings (negative)		40	-	
Reserves and reserve funds		41	2,477,692	
Accumulated net revenue (deficit) General revenue		42 -	250,013	
Special charges and special areas (specify)		42	230,013	
		43	_	
		44		
_		45	_	
		46	-	
Consolidated local boards (specify)		40	-	
Transit operations		47	_	
Water operations		48	_	
Libraries		49	_	
Cemetaries		50	8,728	
Recreation, community centres and arenas		51		
Recreation, community centres and arenas		52	-	
		53	-	
		-		
		54	-	
		55	-	
Region or county		56	-	
School boards		57		
Unexpended capital financing / (unfinanced capital outlay)		58 -	569,321	
	Total	59	5,694,632	

Municipality

Espanola T

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For the year ended December 31, 1998.

roi the year ended becember 31, 1996.						
Number of continuous full time employees as at December 31						1
Administration					1	2
Non-line Department Support Staff					2	6
Fire					3	1
Police					4	14
Transit					5	-
Public Works					6	16
Health Services					7	-
Homes for the Aged					8	-
Other Social Services					9	<u> </u>
Parks and Recreation					10	6
Libraries Planning					11 12	1
				Total	13	46
					continuous full	
					time employees December 31	other
					1	2
2. Total expenditures during the year on:					\$	\$
Wages and salaries				1	4 1,878,575	415,248
Employee benefits				1	5 431,383	29,526
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)					г	
Cash collections: Current year's tax					16 17	8,280,990 135,569
Previous years' tax Penalties and interest					17 _] 18	64,813
. Charles and interest				Subtotal	19	8,481,372
Discounts allowed					20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act						
- recoverable from general municipal accounts					25	397,625
- recoverable from upper tier					90	-
- recoverable from school boards					91	505,664
Transfers to tax sale and tax registration accounts The Municipal Elderly Residents' Assistance Act - reductions					26 27	-
- refunds					28	-
Tax relief to low income seniors and disabled persons under various Acts						
including section 373 of the Municipal Act - deferrals						
					92	-
- cancellations					93	-
- other					94	-
Rebates to eligible charities under section 442.1 of the Municipal Act					%	
- recoverable from general municipal accounts					-	-
- recoverable from upper tier						-
- recoverable from school boards Rebates under section 442.2 of the Municipal Act				9	7 -	-
- commercial properties					98	-
- industrial properties					99	-
					80	-
		Т	otal reductions		29	9,384,661
Amounts added to the tax roll for collection purposes only					30	-
Business taxes written off under subsection 441(1) of the Municipal Act					81	-
					<u> </u>	1
Tax due dates for 1998 (lower tier municipalities only)						•
Interim billings: Number of installments					31	2
Due date of first installment (YYYYMMDD)					32	19,980,206
Due date of last installment (YYYYMMDD)					33	19,980,327
Due date of last installment (YYYYMMDD) Final billings: Number of installments					33 34	19,980,327 2
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD)					33 34 35	19,980,327 2 19,981,002
Due date of last installment (YYYYMMDD) Final billings: Number of installments					33 34	19,980,327 2 19,981,002 19,981,106
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD)					33 34 35	19,980,327 2 19,981,002
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date					33 34 35 36	19,980,327 2 19,981,002 19,981,106
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term					33 34 35 36	19,980,327 2 19,981,002 19,981,106
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date				lons	33 34 35 36 37	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term				approved by	33 34 35 36 37	19,980,327 2 19,981,002 19,981,106 \$.
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term			gross expenditures		33 34 35 36 37	19,980,327 2 19,981,002 19,981,106 \$ -
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term			expenditures	approved by the O.M.B. or Concil	term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place			expenditures 1 \$	approved by the O.M.B. or Concil	33 34 35 36 37 term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999		58	expenditures 1 \$ 7,419,168	approved by the O.M.B. or Concil 2 \$	term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000	5	59	expenditures 1 \$ 7,419,168 1,494,000	approved by the O.M.B. or Concil 2 \$	term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001	5 6	59	7,419,168 1,494,000 1,539,500	approved by the O.M.B. or Concil 2 \$	term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001 in 2001	5 6 6	59	expenditures 1 \$ 7,419,168 1,494,000 1,539,500 980,000	approved by the O.M.B. or Concil 2 \$	term financing require submitted but not yet approved by O.M.B. or Council	19,980,327 2 19,981,002 19,981,106 \$
Due date of last installment (YYYYMMDD) Final billings: Number of installments Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001	5 6 6 6	59 50 51	7,419,168 1,494,000 1,539,500	approved by the O.M.B. or Concil 2 \$	term financing require submitted but not yet approved by O.M.B. or Council	2 19,981,002 19,981,106 \$

Espanola T

STATISTICAL DATA
For the year ended December 31, 1998.

				balance of fund	loans outstanding
				1 \$	2 \$
6. Ontario Home Renewal Plan trust fund at year end			82	33,193	20,862
7. Analysis of direct water and sewer billings as at December 31					
7. Alaysis of cheec water and series sharings as at secential 37		number of residential	1998 billings residential	all other	computer use
		units	units	properties	only
Water		1	2 \$	3 \$	4
In this municipality	39	1,994	337,044	84,261	
In other municipalities (specify municipality)	40				
	40 41		-	-	-
	42	-	-	-	-
-	43	-	-	-	-
	64	-	-	-	-
		number of residential	1998 billings residential	all other	computer use
		units	units	properties	only
Sewer		1	2 \$	3 \$	4
In this municipality	44	2,386	337,088	84,272	
In other municipalities (specify municipality)	45	-	_	_	_
	46	-	-	-	-
-	47	-	-	-	-
	48	-	-	-	-
-	65	-	- <u> </u>	-	-
			-	water 1	sewer 2
Number of residential units in this municipality receiving municipal water			-	'	
and sewer services but which are not on direct billing			66	-	-
8. Solocted investments of own sinking funds as at December 31					
8. Selected investments of own sinking funds as at December 31			other		
		own municipality	municipalities, school boards	Province	Federal
		1	2	3	4
Own sinking funds	83	\$	\$	\$	\$
Own stirking runus					
9. Borrowing from own reserve funds					1 \$
Loans or advances due to reserve funds as at December 31				84	
				L	
10. Joint boards consolidated by this municipality					
				this municipality's	
		total board	contribution	this municipality's share of	for
		total board expenditure	contribution from this municipality		for computer use only
	Γ	expenditure 1	from this municipality 2	share of total municipal contributions	computer
name of joint boards		expenditure	from this municipality	share of total municipal contributions	computer use only
name of joint boards 	53	expenditure 1	from this municipality 2	share of total municipal contributions	computer use only
	54	expenditure 1 \$ -	from this municipality 2 \$	share of total municipal contributions	computer use only 4
'	54 55	expenditure 1 \$	from this municipality 2 \$ - - - -	share of total municipal contributions 3 % - - - -	computer use only 4
- 1	54	expenditure 1 \$ -	from this municipality 2 \$	share of total municipal contributions 3 % -	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$ tile drainage, shoreline assistance, downtown	from this municipality 2 \$ - - - - - - - - - - - -	share of total municipal contributions 3 %	computer use only 4
'	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 % submitted	computer use only 4
'	54 55 56	expenditure 1 \$ tile drainage, shoreline assist- ance, downtown revitalization, electricity gas, telephone	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4 total
'	54 55 56	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 % submitted	computer use only 4
	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted to O.M.B.	share of total municipal contributions 3 %	computer use only 4 total 3 \$
	54 55 56 57 67 68	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56 57 67 68 69	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	computer use only 4
	54 55 56 57 67 68	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$ 3,900,000
	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$ 3,900,000
	54 55 56 57 67 68 69 70 71	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$ 3,900,000
	54 55 56 57 67 68 69 70 71	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3 %	total 3 \$ 3,900,000
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003
	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$ 7,288,546
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$ 7,288,546
11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at December 31, 1998 12. Forecast of total revenue fund expenditures	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	share of total municipal contributions 3	total 3 \$ 3,900,000 - 1,492,389 - 2,407,611 - 2003 5 \$ 7,288,546

ANALYSIS OF USER FEES

Municipality

Espanola T

program / service	FIR Schedule 3 Line No.		unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
			1	2 \$	3 \$	4 \$	5
				•	÷		
	24	1	Square foot	17	19	86,934	
	37	2	Hour	42	117	99,879	0
		3					
		4					
		5					
		6					
		7					
		8					
		9					
		10					
		11					
		12 13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21		L		186,813	
All other user fees		22				251,144	
	Total	23				437,957	
							•

Municipality

Espanola T

17

PROPERTY TAX REFORM TOOLS

1. Phase-in programs under section 372 of th	e Municipal Act	residential 1	multi- residential 2	commercial 3	office buildings 4	shopping centres 5	parking lots/ vacant land 6	industrial 7
No. of years of the program	(#)	1 -	1 .	<u>, </u>	<u> </u>	, .	<u> </u>	,
Cross class funding (1=Yes; 0=No)		2						
Properties increasing:						Ι		
No. of properties affected within class	(#)	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	-	-	-	-	-	-	-
Minimum threshold amount: - dollar value	(6)	_						
- per cent value	(\$) (%)	6 -	-	-	-	-	-	-
Phase-in rate	(%) (%)	7 -		-	-	-	-	-
Properties decreasing:	` ,	'	_	_			_	
No. of properties affected within class	(#)	8 -	-	-	-	-	-	-
Total adjustments for the year	(\$)	9 -	-	-	-	-	-	-
- dollar value	(\$) 1	-	-	-	-	-	-	-
- per cent value	(%) 1	-	-	-	-	-	-	-
Phase-in rate	(%) 1	-	-	-	-	-	-	-
		large industrial 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 5		
No. of years of the program	(#) 1	-	-	-	-	-		
Cross class funding (1=Yes; 0=No)	1	14]	
Properties increasing:								
No. of properties affected within class		-	-	-	-	-	-	
Total adjustments for the year	(\$) 1	-	-	-	-	-	-	
Minimum threshold amount: - dollar value	(\$) 1	17 -	_	_	-	-		
- per cent value		18 -	_	-	-	-	1	
Phase-in rate		19 -	-	-	-	-	1	
Properties decreasing:								
No. of properties affected within class			-	-	-	-		
Total adjustments for the year	(\$) 2	-	-	-	-	-		
Minimum threshold amount: - dollar value	(\$) 2	,,						
- per cent value		22 -	-	-	-	-	-	
Phase-in rate		24 -	-	-	-	-		
	(%) 2	-	<u> </u>		<u> </u>		1	
2. Rebate programs under section 442.2 of th	ne Municipal Act	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial -	large industrial	
No. of years of the program	(#)	1	2	3 I	4	5 I	6 I	1
Total no.of properties in class		25 -	-	-	-	-	-	
No. of properties affected within class		26 - 27 -	-	-	-	-	-	
Total adjustments for the year		28 -	-	-	-	-	-	
Minimum threshold amount:	(\$)							
- dollar value	(\$) 2		-	-	-	-	-	
- per cent value	(%) 3	-	-	-	-	-	-	
Assessment value to qualify:								
- minimum - maximum		-	-	-	-	-	-	
- maximum	(\$) 3	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.	1 of the Municipal A	Act multi-		office	shopping	parking lots/		large
Total no. of properties in class	(#) 3	residential 1	commercial 2	buildings 3	centres 4	vacant land	industrial 6	industrial 7
Properties increasing:	(#) 3	-	-	-	-	-	-	-
No. of properties affected within class	(#) 3	-	-	-	-	-	-	-
Total adjustments for the year	(\$) 3	-	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class		-	-	-	-	-	-	-
Total adjustments for the year	(\$) 3	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Tax	es program under s	multi-		office	shopping	parking lots/		large
		residential	commercial	buildings	centres	vacant land -	industrial	industrial –
Total no. of proportion in class	/#\	1	2	3	4	5 I	6 I	7
Total no. of properties in class			-	-	-	-	-	-
Budgetary levy change Properties increasing:	(%) 3	-	-	-	-	-	-	-
No. of properties affected within class	(#) 2	10 -	-	_	-	-	_	_
Total tax increase phase-ins for year		11 -	-	-	-	-	-	-
Total tax adjustments for the year	* *	12 -	-	-	-	-	-	-
Properties decreasing:								
No. of properties affected within class	(#) 4	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	1011							
Total tax decrease phase-ins for year			-	-	-	-	-	-
Total tax decrease phase-ins for year Total tax adjustments for the year		- 16 -	-	-	-	-	-	-
and the second second	(4) 4	[<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	