

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37000

MUNICIPALITY OF: Essex Co

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## Essex Co

1  
3

		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	39,573,464	-	-	39,573,464
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	39,573,464	-	-	39,573,464
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	23,746,801			23,746,801
Canada specific grants	30	28,243			28,243
Other municipalities - grants and fees	31	128,743			128,743
Fees and service charges	32	17,709,295			17,709,295
Subtotal	33	41,613,083			41,613,083
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	867,630			867,630
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	75,000			75,000
Contributions from non-consolidated entities	45	-			-
--	46	115,585	115,585		
--	47	-	-		
--	48	-	-		
Subtotal	50	1,058,215	-	-	1,058,215
TOTAL REVENUE	51	82,244,762	-	-	82,244,762





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Essex Co
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2LT - SB  
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	-	-	-	-	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	-	-	-	-	-
Subtotal Commercial		-	-	-	-	-
Subtotal Industrial		-	-	-	-	-
Pipeline	-	-	-	-	-	-
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		-	-	-	-	-
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		-	-	-	-	-

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

## Essex Co

[illegible]

ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

Essex Co

		LEVIES ON SUPPORTING MUNICIPALITIES								DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify					Payments in lieu of taxes	share of supplementary taxes	total levies	water service charges		sewer service charges	
											residences	all other properties	residences	all other properties
			3 \$	4 \$	5 \$	6 \$	17 \$				22 \$	9 \$	10 \$	11 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	47	72,057,254	4,273,872	-	-	-	-	868,382	1,947,420	79,146,928	-	-	-	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Essex Co

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	1,600,334	-	27,236	108,669
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	28,243	4,885	5,500
Subtotal	7	-	28,243	4,885	5,500
Transportation services					
Roadways	8	7,040,850	-	75,616	82,423
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	7,040,850	-	75,616	82,423
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	20,795	13,470,608
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	20,795	13,470,608
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	7,925,711	-	-	464,316
Assistance to Aged Persons	32	5,430,204	-	-	3,242,593
Assistance to Children	33	-	-	-	-
Day Nurseries	34	1,509,939	-	-	265,305
--	35	-	-	-	-
Subtotal	36	14,865,854	-	-	3,972,214
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	239,763	-	210	69,881
Other Cultural	39	-	-	-	-
Subtotal	40	239,763	-	210	69,881
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	23,746,801	28,243	128,743	17,709,295



1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Essex Co

		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	1,222,853	890,838	3,245,826	4,627,102	-	-	9,986,618
Protection to Persons and Property								
Fire	2	7,975	-	23,612	-	-	-	31,587
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	38,051	-	2,858	-	50,000	-	90,909
Subtotal	7	46,026	-	26,470	-	50,000	-	122,496
Transportation services								
Roadways	8	2,086,602	-	778,682	10,538,286	340,000	-	13,743,571
Winter Control	9	164,485	-	383,870	-	-	-	548,355
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	2,251,087	-	1,162,553	10,538,286	340,000	-	14,291,926
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,196,140	564,489	10,154,077	2,339,432	-	-	14,254,139
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,196,140	564,489	10,154,077	2,339,432	-	-	14,254,139
Health Services								
Public Health Services	24	-	-	-	-	3,632,815	-	3,632,815
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	31,000	-	31,000
Ambulance Services	27	-	-	-	-	3,438,000	-	3,438,000
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	7,101,815	-	7,101,815
Social and Family Services								
General Assistance	31	2,231,648	-	182,906	3,915	13,527,170	-	15,945,639
Assistance to Aged Persons	32	8,374,369	-	1,285,088	191,444	-	-	9,850,901
Assistance to Children	33	-	-	-	-	4,288	-	4,288
Day Nurseries	34	1,326,831	-	798,588	405	263,414	-	2,389,238
--	35	-	-	-	-	-	-	-
Subtotal	36	11,932,847	-	2,266,582	195,764	13,794,872	-	28,190,066
Social Housing	90	-	-	-	-	6,073,000	-	6,073,000
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	1,510,188	-	300,996	678,347	-	-	2,489,531
Other Cultural	39	-	-	-	-	86,000	-	86,000
Subtotal	40	1,510,188	-	300,996	678,347	86,000	-	2,575,531
Planning and Development								
Planning and Development	41	-	-	-	-	-	-	-
Commercial and Industrial	42	-	-	-	-	215,960	-	215,960
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	300	-	300
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	-	-	216,260	-	216,260
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	18,159,141	1,455,327	17,156,503	18,378,931	27,661,947	-	82,811,850

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		2,339,202
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		3,951,500
Reserves and Reserve Funds	3		4,061,504
Subtotal	4		8,013,004
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ontario Clean Water Agency	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		82,456
Canada	21		149,515
Other Municipalities	22		-
Subtotal	23		231,971
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		-
Subtotal	32		-
Total Sources of Financing	33		8,244,975
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		8,777,267
Subtotal	36		8,777,267
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		8,777,267
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		2,871,494
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	186,203
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		3,057,697
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		2,871,494
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-
			-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Essex Co
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	123,219
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	14,755
Subtotal	7	-	-	-	14,755
Transportation services					
Roadways	8	25,751	-	-	5,594,118
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	25,751	-	-	5,594,118
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,059,700
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	2,059,700
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	-	-	-	3,915
Assistance to Aged Persons	32	25,105	-	-	140,902
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	405
--	35	-	-	-	-
Subtotal	36	25,105	-	-	145,222
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	31,600	149,515	-	840,253
Other Cultural	39	-	-	-	-
Subtotal	40	31,600	149,515	-	840,253
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	82,456	149,515	-	8,777,267

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Essex Co
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			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	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	26,700,000	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	26,700,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	3,560,000	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
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	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Essex Co
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		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	30,260,000	
Subtotal	4	30,260,000	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	30,260,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	3,560,000	
Long term bank loans	18	-	
Lease purchase agreements	19	26,700,000	
Mortgages	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	466,847	
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	131,000	
- university support	40	244,000	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	841,847	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Essex Co
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6. Ontario Clean Water Agency 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	-	-	-	-	
- share of integrated projects	49	-	-	-	-	
7. 1998 Debt Charges						
			principal	interest		
			1	2		
			\$	\$		
Recovered from the consolidated revenue fund						
- general tax rates	50	560,000	330,838			
- special are rates and special charges	51	-	-			
- benefiting landowners	52	-	-			
- user rates (consolidated entities)	53	-	564,489			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	-	-			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	560,000	895,327			
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 from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
			principal	interest	principal	interest
			1	2	3	4
			\$	\$	\$	\$
1999	60	605,000	1,285,916	-	-	-
2000	61	655,000	1,816,476	-	-	-
2001	62	1,110,297	1,932,446	-	-	-
2002	63	1,349,668	1,849,614	-	-	-
2003	64	1,617,908	1,750,912	-	-	-
2004 - 2008	65	4,774,246	7,627,472	-	-	-
2009 onwards	79	20,147,881	16,006,170	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	30,260,000	32,269,006	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
1999	72	-				
2000	73	-				
2001	74	-				
2002	75	107,852				
2003	76	145,343				
Total	77	253,195				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
			principal	interest		
			1	2		
			\$	\$		
Repayment of Provincial Special Assistance	92	-	-			
Other long term debt refinanced	93	-	-			

## 1998 FINANCIAL INFORMATION RETURN

Municipality

**Essex Co**

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

Essex Co

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

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1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Essex Co
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		1	\$
Balance at the beginning of the year	1	13,133,891	
Revenues			
Contributions from revenue fund	2	14,427,431	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	14,427,431	
Expenditures			
Transferred to capital fund	14	4,061,504	
Transferred to revenue fund	15	75,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	4,136,504	
Balance at the end of the year for:			
Reserves	23	22,137,209	
Reserve Funds	24	1,287,608	
Total	25	23,424,817	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	8,500,252	
Contingencies	27	534,009	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,401,575	
Sick leave	31	375,737	
Insurance	32	25,000	
Workers' compensation	33	110,270	
Capital expenditure - general administration	34	288,807	
- roads	35	8,797,507	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,430,964	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	570,000	
--	53	757,808	
--	54	529,800	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	103,088	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	23,424,817	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Essex Co
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	21,097,034	-
Accounts receivable			
Canada	2	453,975	
Ontario	3	3,122,210	
Region or county	4	-	
Other municipalities	5	2,489,053	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,650,050	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	422,229	portion of line 20
Capital outlay to be recovered in future years	19	30,260,000	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	59,494,551	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Essex Co
----------

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	99,999		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	71,307		
Ontario	27	3,373,582		
Region or county	28	-		
Other municipalities	29	2,495,111		
School Boards	30	-		
Trade accounts payable	31	2,197,538		
Other	32	456,195		
Other current liabilities	33	47,199		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	30,260,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	23,424,817		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 49,576		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 10,127		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,871,494		
Total	59	59,494,551		



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		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
39		-		-	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Water		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
44		-		-	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Sewer		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
45		-		-	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
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	
		1		2	
		\$		\$	
83		-		-	
Own sinking funds		-		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
53		-		-	
name of joint boards		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
this municipality's share of total municipal contributions		3		4	
		%			
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.	
		1		2	
		\$		\$	
67		-		5,000,000	
Approved but not financed as at December 31, 1997		-		15,949,063	
Approved in 1998		-		20,949,063	
Financed in 1998		-		-	
No long term financing necessary		-		-	
Approved but not financed as at December 31, 1998		-		-	
Applications submitted but not approved as at Decemeber 31, 1998		-		-	
12. Forecast of total revenue fund expenditures					
		1999		2000	
		1		2	
		\$		\$	
73		65,397,637		66,705,590	
		2001		2002	
		3		4	
		\$		\$	
		68,039,702		69,400,496	
		2003		5	
				\$	
		70,788,505			
13. Municipal procurement this year					
		1		2	
		\$		\$	
85		25		6,175,755	
86		13		5,534,178	
Total construction contracts awarded					
Construction contracts awarded at \$100,000 or greater					

ANALYSIS OF USER FEES

Municipality

Essex Co
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For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
Garbage Disposal	20	1	45	80	6,271,527	
	20	2	45	60	3,562,807	
	20	3	45	60	1,579,924	
	32	4	42	42	2,507,652	
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			13,921,910	
All other user fees		22			3,787,385	
	Total	23			17,709,295	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

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

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

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

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

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

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

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

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-