

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37054

MUNICIPALITY OF: Essex T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Essex T

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	6,012,858	1,317,802	2,162,617	2,532,439
Direct water billings on ratepayers -- own municipality	2	792,078	-		792,078
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	575,735	-		575,735
-- other municipalities	5	-	-		-
Subtotal	6	7,380,671	1,317,802	2,162,617	3,900,252
PAYMENTS IN LIEU OF TAXATION					
Canada	7	12,129	1,690	7,296	3,143
Canada Enterprises	8	3,270	-	-	3,270
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	3,845	564		3,281
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	109,518	31,856	18,414	59,248
Ontario Hydro	13	25,230	3,515	15,177	6,538
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	16,376	2,282	9,851	4,244
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	170,368	39,906	50,738	79,725
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	554			554
Canada specific grants	30	2,295			2,295
Other municipalities - grants and fees	31	29,739			29,739
Fees and service charges	32	565,489			565,489
Subtotal	33	598,077			598,077
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	111,538	-	-	111,538
Rents, concessions and franchises	36	-			-
Fines	37	600			600
Penalties and interest on taxes	38	33,693			33,693
Investment income - from own funds	39	32,524			32,524
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	178,355	-	-	178,355
TOTAL REVENUE	51	8,327,472	1,357,708	2,213,355	4,756,410

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Essex T

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	1,191,636	868,801	7,390	302,151	13,294
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	12,434	9,213	156	2,753	312
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	437	367	-	70	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,204,507	878,381	7,546	304,974	13,606
Subtotal Commercial		746,791	402,095	-	294,654	50,042
Subtotal Industrial		109,751	59,093	-	43,303	7,355
Pipeline	-	29,981	16,143	-	11,829	2,009
Other	-	-	-	-	-	-
Supplementary Taxes		71,587	51,771	-	18,977	839
Subtotal levied by tax rate		2,162,617	1,407,483	7,546	673,737	73,851
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,162,617	1,407,483	7,546	673,737	73,851

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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 \$
General Government	1	-	-	-	65,804
Protection to Persons and Property					
Fire	2	-	-	-	1,730
Police	3	554	-	-	5,542
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	16,263
Emergency measures	6	-	-	-	-
Subtotal	7	554	-	-	23,535
Transportation services					
Roadways	8	-	-	23,600	10,842
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	23,600	10,842
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	77,941
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	77,941
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	2,295	6,139	366,263
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	2,295	6,139	366,263
Planning and Development					
Planning and Development	41	-	-	-	15,260
Commercial and Industrial	42	-	-	-	5,844
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	21,104
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	554	2,295	29,739	565,489

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality

Essex T

		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	377,084	26,690	189,687	3,582	-	-	597,043
Protection to Persons and Property								
Fire	2	117,506	33,802	56,666	15,666	-	-	223,640
Police	3	729,467	26,690	86,358	686	-	-	843,201
Conservation Authority	4	-	-	-	-	9,282	-	9,282
Protective inspection and control	5	79,787	-	21,436	-	-	-	101,223
Emergency measures	6	-	-	-	-	6,946	-	6,946
Subtotal	7	926,760	60,492	164,460	16,352	16,228	-	1,184,292
Transportation services								
Roadways	8	265,833	-	140,405	285,578	-	-	691,816
Winter Control	9	-	-	15,564	-	-	-	15,564
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	44,596	-	-	-	44,596
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	265,833	-	200,565	285,578	-	-	751,976
Environmental services								
Sanitary Sewer System	16	-	257,073	315,518	58,908	-	-	631,499
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	-	850,479	-	-	-	850,479
Garbage Collection	19	-	-	98,084	-	-	-	98,084
Garbage Disposal	20	-	-	111,088	-	-	-	111,088
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	58,329	-	-	-	58,329
Subtotal	23	-	257,073	1,433,498	58,908	-	-	1,749,479
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	276,318	25,090	305,845	23,252	-	-	630,504
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	276,318	25,090	305,845	23,252	-	-	630,504
Planning and Development								
Planning and Development	41	1,265	-	23,343	-	-	-	24,608
Commercial and Industrial	42	26,452	-	58,209	7,378	1,000	-	93,039
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	27,717	-	81,552	7,378	1,000	-	117,647
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,873,712	369,345	2,375,607	395,050	17,228	-	5,030,940

For the year ended December 31, 1998.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	532,784	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	322,469	
Reserves and Reserve Funds	3	152,899	
Subtotal	4	475,368	
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	798,542	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	798,542	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	831	
Other	27	3,350	
Donations	28	58,096	
--	30	328,000	
--	31	-	
Subtotal	32	390,277	
Total Sources of Financing	33	1,664,187	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	4,199,048	
Subtotal	36	4,199,048	
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	4,199,048	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,067,645	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	3,066,639	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,066,639	
* - 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 T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	328,000
Protection to Persons and Property					
Fire	2	-	-	-	15,669
Police	3	-	-	-	686
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	16,355
Transportation services					
Roadways	8	-	-	-	285,578
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	285,578
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	90,127
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	90,127
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	798,542	-	-	3,477,983
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	798,542	-	-	3,477,983
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	798,542	-	-	4,198,042

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Essex T

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	116,661	
Police	3	-	
Conservation Authority	4	116,661	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	116,661	
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	695,131	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	695,131	
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	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	22,000	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	22,000	
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 T

			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	170,131	
: To Canada and agencies		2	-	
: To other		3	780,322	
	Subtotal	4	950,453	
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	950,453	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	525,000	
Instalment (serial) debentures		17	-	
Long term bank loans		18	255,322	
Lease purchase agreements		19	-	
Mortgages		20	-	
Ontario Clean Water Agency		22	170,131	
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	48,380	
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	48,380	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

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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	88,511	23,760		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	-	-		
- user rates (consolidated entities)	53	174,389	82,685		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	262,900	106,445		
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	245,873	79,310	-	-
2000	61	243,169	57,685	-	-
2001	62	262,635	35,884	-	-
2002	63	73,272	10,894	-	-
2003	64	125,504	8,739	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	950,453	192,512	-	-
* 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			-	
2003	76			-	
Total	77			-	
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	-	-		

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		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		1,322,220	35,488	1,357,708	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	1,322,220	35,488	1,357,708	1,317,802	-	39,906	-	1,357,708	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	1,322,220	35,488	1,357,708	1,317,802	-	39,906	-	1,357,708	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essex T

9LT
13

For the year ended December 31, 1998.

		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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	--	62	-	1,386,840	51,771	-	1,438,611	1,387,873	50,738	-	1,438,611	-
--	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	7,546	-	-	7,546	7,546	-	-	7,546	-
--	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	--	93	-	671,513	18,977	-	690,490	690,490	-	-	690,490	-
--	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	--	95	-	75,869	839	-	76,708	76,708	-	-	76,708	-
--	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	2,141,768	71,587	-	2,213,355	2,162,617	50,738	-	2,213,355	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Essex T

10
15

		1	\$
Balance at the beginning of the year	1	1,670,061	
Revenues			
Contributions from revenue fund	2	72,580	
Contributions from capital fund	3	-	
Development Charges Act	67	80,340	
Lot levies and subdivider contributions	60	69,706	
Recreational land (the Planning Act)	61	3,900	
Investment income - from own funds	5	59,834	
- other	6	-	
--	9	-	
--	10	-	
--	11	4,000	
--	12	-	
Total revenue	13	290,360	
Expenditures			
Transferred to capital fund	14	152,901	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	152,901	
Balance at the end of the year for:			
Reserves	23	328,781	
Reserve Funds	24	1,478,739	
Total	25	1,807,520	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	298,781	
Contingencies	27	26,572	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	72,118	
- water	29	-	
Replacement of equipment	30	30,000	
Sick leave	31	34,608	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	382,248	
- roads	35	2,621	
- sanitary and storm sewers	36	644,988	
- parks and recreation	64	16,946	
- library	65	-	
- other cultural	66	-	
- water	38	80,733	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	6,734	
--	53	1,884	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	171,555	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	37,732	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	1,807,520	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essex T

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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	-	-
Accounts receivable			
Canada	2	17,158	
Ontario	3	-	
Region or county	4	-	
Other municipalities	5	1,022	
School Boards	6	1,318,071	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	181,893	business taxes
Taxes receivable			
Current year's levies	9	272,619	
Previous year's levies	10	66,058	-
Prior year's levies	11	42,387	-
Penalties and interest	12	20,869	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	98,690	
Municipal	16	-	
Other	17	-	
Other current assets	18	22,823	portion of line 20
Capital outlay to be recovered in future years	19	950,453	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	2,992,042	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essex T

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	2,163,869		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	8,366		
Region or county	28	12,937		
Other municipalities	29	3,487		
School Boards	30	-		
Trade accounts payable	31	740,332		
Other	32	197,990		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	255,323		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	695,130		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,807,520		
Accumulated net revenue (deficit)				
General revenue	42	173,726		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
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	- 3,066,639		
Total	59	2,992,042		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		-
Fire	3		1
Police	4		10
Transit	5		-
Public Works	6		5
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		4
Libraries	11		-
Planning	12		1
Total	13		29

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,528,098		-
Wages and salaries					
Employee benefits	15	345,614			-

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16			-
Current year's tax					
Previous years' tax		17			-
Penalties and interest		18			-
	Subtotal	19			-
Discounts allowed		20			-
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts		25			-
- recoverable from upper tier		90			-
- recoverable from school boards		91			-
Transfers to tax sale and tax registration accounts		26			-
The Municipal Elderly Residents' Assistance Act - reductions		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			-
			2		
			%		
Rebates to eligible charities under section 442.1 of the Municipal Act		95	-		-
- recoverable from general municipal accounts					
- recoverable from upper tier	96		-		-
- recoverable from school boards	97		-		-
Rebates under section 442.2 of the Municipal Act					
- commercial properties		98			-
- industrial properties		99			-
--		80			-
Total reductions		29			-
Amounts added to the tax roll for collection purposes only		30			-
Business taxes written off under subsection 441(1) of the Municipal Act		81			-

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings:	Number of installments	31	-
	Due date of first installment (YYYYMMDD)	32	-
	Due date of last installment (YYYYMMDD)	33	-
Final billings:	Number of installments	34	-
	Due date of first installment (YYYYMMDD)	35	-
	Due date of last installment (YYYYMMDD)	36	-
			\$
Supplementary taxes levied with 1999 due date		37	-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place		58	-	-	-
in 1999					
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	-	-	-	-

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	194		1	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	792,078	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	575,735	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31	84			-	
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
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 Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	-	-	-	-
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
	85	-		-	
	86	-		-	

ANALYSIS OF USER FEES

Municipality

Essex T

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
	37	1			192,246	0
	37	2			64,201	0
		3				
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			256,447	
All other user fees		22			309,042	
	Total	23			565,489	

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

-

-

-

-

-

-

-