

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37004

MUNICIPALITY OF: Mersea Tp

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Mersea Tp
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		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	8,806,607	2,170,662	3,564,142	3,071,803
Direct water billings on ratepayers -- own municipality	2	1,272,338	-		1,272,338
-- other municipalities	3	10,785	-		10,785
Sewer surcharge on direct water billings -- own municipality	4	40,816	-		40,816
-- other municipalities	5	-	-		-
Subtotal	6	10,130,546	2,170,662	3,564,142	4,395,742
PAYMENTS IN LIEU OF TAXATION					
Canada	7	179,107	30,007	-	149,100
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,734	-		2,734
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	181,841	30,007	-	151,834
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	198,000			198,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	198,000			198,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	59,239			59,239
Canada specific grants	30	34,421			34,421
Other municipalities - grants and fees	31	72,583			72,583
Fees and service charges	32	903,327			903,327
Subtotal	33	1,069,570			1,069,570
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	135,596	-	-	135,596
Rents, concessions and franchises	36	-			-
Fines	37	450			450
Penalties and interest on taxes	38	122,030			122,030
Investment income - from own funds	39	-			-
- other	40	171,320			171,320
Donations	70	-			-
Sales of publications, equipment, etc	42	1,128			1,128
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	57,100			57,100
Contributions from non-consolidated entities	45	-			-
--	46	3,500			3,500
--	47	-			-
--	48	-			-
Subtotal	50	491,124	-	-	491,124
TOTAL REVENUE	51	12,071,081	2,200,669	3,564,142	6,306,270



## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1998.

Municipality

Mersea Tp

## 2LT - OP

41

[illegible]

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Mersea Tp
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2LT - SB  
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	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	1,783,615	1,315,385	7,002	447,572	13,656
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	6,796	5,939	-	857	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	221,251	159,894	312	60,372	673
Managed Forest	0.115000	177	138	-	33	6
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,011,839	1,481,356	7,314	508,834	14,335
Subtotal Commercial		611,299	329,142	-	241,194	40,963
Subtotal Industrial		753,942	405,945	-	297,475	50,522
Pipeline	2.290400	105,862	56,999	-	41,769	7,094
Other	-	-	-	-	-	-
Supplementary Taxes		81,200	48,554	-	29,959	2,687
Subtotal levied by tax rate		3,564,142	2,321,996	7,314	1,119,231	115,601
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,564,142	2,321,996	7,314	1,119,231	115,601

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

Mersea Tp

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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	-	5,581	-	22,001
Protection to Persons and Property					
Fire	2	-	-	-	6,590
Police	3	3,787	-	-	2,266
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	70,012	13,720
Emergency measures	6	-	-	-	-
Subtotal	7	3,787	-	70,012	22,576
Transportation services					
Roadways	8	-	-	-	22,800
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	22,800
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	28,840	-	464,954
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	28,840	-	464,954
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	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	-
Planning and Development					
Planning and Development	41	-	-	-	184,268
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	55,452	-	2,571	869
Tile Drainage and Shoreline Assistance	45	-	-	-	185,859
--	46	-	-	-	-
Subtotal	47	55,452	-	2,571	370,996
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	59,239	34,421	72,583	903,327



		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	329,901	-	229,043	-	24,995	-	583,939
Protection to Persons and Property								
Fire	2	8,721	-	-	87,332	300,565	-	396,618
Police	3	288,750	-	43,267	21,079	407,914	-	761,010
Conservation Authority	4	-	-	-	-	20,951	-	20,951
Protective inspection and control	5	54,411	3,782	96,945	-	12,701	-	167,839
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	351,882	3,782	140,212	108,411	742,131	-	1,346,418
Transportation services								
Roadways	8	202,588	-	438,627	23,044	-	-	664,259
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	1,203	1,471	-	2,674
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	3,804	-	-	-	3,804
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	202,588	-	442,431	24,247	1,471	-	670,737
Environmental services								
Sanitary Sewer System	16	-	26,316	5,603	-	42,120	-	74,039
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	205,717	332,738	1,180,150	293,414	11,170	-	2,023,189
Garbage Collection	19	-	-	148,390	-	-	-	148,390
Garbage Disposal	20	-	-	105,478	-	54,947	-	160,425
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	205,717	359,054	1,439,621	293,414	108,237	-	2,406,043
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,700	-	-	-	2,700
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,700	-	-	-	2,700
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	-	-	11,759	-	181,748	-	193,507
Libraries	38	-	-	-	-	11,920	-	11,920
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	-	-	11,759	-	193,668	-	205,427
Planning and Development								
Planning and Development	41	-	-	26,853	-	-	-	26,853
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	58,817	30,504	128,466	-	-	-	217,787
Tile Drainage and Shoreline Assistance	45	-	185,859	-	-	-	-	185,859
--	46	-	-	-	-	-	-	-
Subtotal	47	58,817	216,363	155,319	-	-	-	430,499
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,148,905	579,199	2,421,085	426,072	1,070,502	-	5,645,763

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Mersea Tp	5
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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	592,974
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	258,522
Reserves and Reserve Funds	3	126,097
Subtotal	4	384,619
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	76,000
Serial Debentures	13	633,073
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	709,073
Grants and Loan Forgiveness		
Ontario	20	334,289
Canada	21	-
Other Municipalities	22	13,251
Subtotal	23	347,540
Other Financing		
Prepaid Special Charges	24	509,272
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	509,272
Total Sources of Financing	33	1,950,504
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,622,389
Subtotal	36	1,622,389
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	76,000
Subtotal	40	76,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,698,389
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	340,859
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	340,859
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	340,859
* - 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

Mersea Tp
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	87,332
Police	3	-	-	-	21,079
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	108,411
Transportation services					
Roadways	8	-	-	-	23,045
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	23,045
Environmental services					
Sanitary Sewer System	16	-	-	-	5,224
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	767,222
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	772,446
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	-	-	-	-
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	334,289	-	13,251	718,487
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	334,289	-	13,251	718,487
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	334,289	-	13,251	1,622,389

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Mersea Tp
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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	3,410	
	Subtotal	7	-	
Transportation services				
Roadways		8	3,410	
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	194,641	
Waterworks System		18	-	
Garbage Collection		19	1,868,556	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	2,063,197	
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	-	
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	94,670	
--		46	499,436	
	Subtotal	47	-	
Electricity		48	594,106	
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

Mersea Tp

		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	499,436	
: To Canada and agencies	2	-	
: To other	3	2,161,277	
Subtotal	4	2,660,713	
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	2,660,713	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	2,660,713	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
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	-	
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Mersea Tp
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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	-	-	-				
- special are rates and special charges	51	-	-	-				
- benefiting landowners	52	372,974	197,369					
- user rates (consolidated entities)	53	5,581	3,275					
Recovered from reserve funds	54	-	-	-				
Recovered from unconsolidated entities								
- hydro	55	-	-	-				
- gas and telephone	57	-	-	-				
--	56	-	-	-				
--	58	-	-	-				
--	59	-	-	-				
Total	78	378,555	200,644					
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	principal	interest
			1	2	3	4	5	6
			\$	\$	\$	\$	\$	\$
1999	60	393,992	232,333	-	-	-	-	-
2000	61	398,569	206,597	-	-	-	-	-
2001	62	395,578	169,808	-	-	-	-	-
2002	63	386,190	132,196	-	-	-	-	-
2003	64	410,595	93,469	-	-	-	-	-
2004 - 2008	65	675,789	140,272	-	-	-	-	-
2009 onwards	79	-	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	2,660,713	974,675	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
							1	
							\$	
1999	72	130,000						
2000	73	160,000						
2001	74	190,000						
2002	75	230,000						
2003	76	250,000						
Total	77	960,000						
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

Mersea Tp
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13

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		2,129,176	41,309	2,170,485	-	-	-	-	-	-
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		30,007	-	30,007	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	2,159,183	41,309	2,200,492	2,170,485	-	30,007	-	2,200,492	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	177	-	177	177	-	-	-	177	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	2,159,360	41,309	2,200,669	2,170,662	-	30,007	-	2,200,669	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Mersea Tp

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	2,273,442	48,554	-	2,321,996	2,321,996	-	-	2,321,996	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	7,314	-	-	7,314	7,314	-	-	7,314	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	1,089,272	29,959	-	1,119,231	1,119,231	-	-	1,119,231	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	112,914	2,687	-	115,601	115,601	-	-	115,601	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	3,482,942	81,200	-	3,564,142	3,564,142	-	-	3,564,142	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Mersea Tp

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		1 \$
Balance at the beginning of the year	1	3,085,766
Revenues		
Contributions from revenue fund	2	167,550
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	13,293
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	180,843
Expenditures		
Transferred to capital fund	14	126,097
Transferred to revenue fund	15	57,100
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	183,197
Balance at the end of the year for:		
Reserves	23	2,934,903
Reserve Funds	24	148,510
Total	25	3,083,413
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	500,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	41,830
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	15,000
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	154,741
- library	65	-
- other cultural	66	-
- water	38	1,760,375
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	402,957
Waterworks current purposes	49	60,000
Transit current purposes	50	-
Library current purposes	51	-
--	52	-
--	53	-
--	54	-
Obligatory reserve funds:		
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	119,044
Parking revenues	45	-
Debenture repayment	47	29,466
Exchange rate stabilization	48	-
--	55	-
--	56	-
--	57	-
Total	58	3,083,413

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Mersea Tp
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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	628,640	-
Accounts receivable			
Canada	2	97,551	
Ontario	3	244,397	
Region or county	4	-	
Other municipalities	5	13,483	
School Boards	6	6,168	portion of taxes
Waterworks	7	87,992	receivable for
Other (including unorganized areas)	8	101,325	business taxes
Taxes receivable			
Current year's levies	9	617,439	
Previous year's levies	10	165,159	335
Prior year's levies	11	53,002	-
Penalties and interest	12	85,312	71
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	40,000	
Provincial	15	-	
Municipal	16	117,127	
Other	17	1,903,927	
Other current assets	18	96,922	portion of line 20
Capital outlay to be recovered in future years	19	2,660,713	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	6,919,157	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Mersea Tp
-----------

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	188,509		
School Boards	30	-		
Trade accounts payable	31	406,727		
Other	32	-		
Other current liabilities	33	88,816		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	1,871,966		
- benefitting landowners	36	718,912		
- user rates (consolidated entities)	37	69,835		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,083,413		
Accumulated net revenue (deficit)				
General revenue	42	534,526		
Special charges and special areas (specify)				
--	43	- 71,632		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	367,607		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,337		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 340,859		
Total	59	6,919,157		

## Municipality

Mersea Tp

*For the year ended December 31, 1998.*

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17

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	5			
Non-line Department Support Staff										2	2			
Fire										3	-			
Police										4	-			
Transit										5	-			
Public Works										6	8			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	-			
Libraries										11	-			
Planning										12	-			
Total										13	15			
										continuous full time employees December 31				
										other				
										1	2			
										\$	\$			
2. Total expenditures during the year on:										14	896,721	18,912		
Wages and salaries														
Employee benefits										15	176,523	1,717		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	8,127,882			
Previous years' tax										17	312,792			
Penalties and interest										18	97,752			
Subtotal										19	8,538,426			
Discounts allowed										20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act														
- recoverable from general municipal accounts										25	51,162			
- recoverable from upper tier										90	35,578			
- recoverable from school boards										91	122,608			
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	8,747,774			
Amounts added to the tax roll for collection purposes only										30	189,992			
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	2			
Due date of first installment (YYYYMMDD)										32	19,980,225			
Due date of last installment (YYYYMMDD)										33	19,980,415			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19,980,826			
Due date of last installment (YYYYMMDD)										36	19,981,028			
										\$				
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	400,000	-	-	400,000
in 1999														
in 2000										59	400,000	-	-	400,000
in 2001										60	200,000	-	-	200,000
in 2002										61	200,000	-	-	200,000
in 2003										62	300,000	-	-	300,000
Total										63	1,500,000	-	-	1,500,000

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					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	2,000	504,110	768,228
	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	150	25,400	15,416
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				water	sewer
				1	2
		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
		\$	\$	%	
		53	-	-	-
		54	-	-	-
		55	-	-	-
		56	-	-	-
		57	-	-	-
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	1,337,500	-	969,869
		68	-	-	1,130,540
		69	76,000	-	633,073
		70	-	-	947,228
		71	1,261,500	-	520,108
		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
		73	5,700,000	5,820,000	5,950,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
				\$	
		85	8	1,448,400	
		86	6	1,378,830	

ANALYSIS OF USER FEES

Municipality

Mersea Tp
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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
	1		1,000	4,000	68,000	0
	2		2,500	5,000	358,500	0
	3		500	1,500	138,500	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			565,000	
All other user fees		22			338,327	
	Total	23			903,327	

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

-

-

-

-

-

-