

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 43021

MUNICIPALITY OF: Essa Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Essa Tp

1
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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	9,504,960	2,428,046	3,281,766	3,795,148
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	9,504,960	2,428,046	3,281,766	3,795,148
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,347,973	665,412	385,688	2,296,873
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	22,897	14,214		8,683
The Municipal Act, section 157	10	-	-		-
Other	11	16,800	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	14,873	-	-	14,873
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	4,465	-	-	4,465
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	3,407,008	679,626	402,488	2,324,894
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	480,000			480,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	114,000			114,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	594,000			594,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	226,656			226,656
Canada specific grants	30	4,941			4,941
Other municipalities - grants and fees	31	137,308			137,308
Fees and service charges	32	959,306			959,306
Subtotal	33	1,328,211			1,328,211
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	217,183			217,183
Investment income - from own funds	39	59,746			59,746
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	3,285			3,285
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,707			1,707
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	121,491			121,491
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	403,412	-	-	403,412

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Essa Tp

2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Essa Tp

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					- 9,298
4000		Subtotal levied by tax rate					2,401,320
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						1,212
3500	Utility transmission and utility corridors						10,439
3000	--						15,075
3600	--						
3100		Subtotal special charges on tax bill					26,726
3200		Total upper tier purpose taxation					2,428,046

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Essa Tp

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	0.414000	2,436,851	2,042,144	21,938	357,027	15,742
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	17,318	16,493	-	825	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	62,946	58,360	-	4,586	-
Managed Forest	0.103500	308	236	3	65	4
---	-	632	467	7	148	10
Subtotal Residential /MR/ F/MF	-	2,518,055	2,117,700	21,948	362,651	15,756
Subtotal Commercial		626,795	462,768	7,283	146,357	10,387
Subtotal Industrial		126,861	93,664	1,474	29,622	2,101
Pipeline	2.146900	54,660	40,356	635	12,763	906
Other	-	- 15,075	- 11,128	- 175	- 3,520	- 252
Supplementary Taxes	-	- 29,530	- 22,625	- 135	- 7,104	- 64
Subtotal levied by tax rate		3,281,766	2,680,735	31,300	540,769	28,962
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,281,766	2,680,735	31,300	540,769	28,962

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Essa 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	1,415	-	23,278	131,218
Protection to Persons and Property					
Fire	2	-	-	-	40,611
Police	3	197,471	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	215,545
Emergency measures	6	-	-	-	-
Subtotal	7	197,471	-	-	256,156
Transportation services					
Roadways	8	300	-	-	48,988
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	300	-	-	48,988
Environmental services					
Sanitary Sewer System	16	-	-	-	13,339
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	19,846
Garbage Collection	19	-	-	114,030	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	114,030	33,185
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	417,066
Libraries	38	25,297	4,941	-	8,310
Other Cultural	39	-	-	-	-
Subtotal	40	25,297	4,941	-	425,376
Planning and Development					
Planning and Development	41	-	-	-	56,635
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	2,173	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	7,748
--	46	-	-	-	-
Subtotal	47	2,173	-	-	64,383
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	226,656	4,941	137,308	959,306

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality	
Essa Tp	

		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	385,895	-	205,847	232,845	-	-	824,587
Protection to Persons and Property								
Fire	2	121,434	-	99,027	122,798	-	-	343,259
Police	3	-	-	1,348,333	191,332	-	-	1,539,665
Conservation Authority	4	-	-	-	-	23,352	-	23,352
Protective inspection and control	5	81,082	-	40,943	-	-	-	122,025
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	202,516	-	1,488,303	314,130	23,352	-	2,028,301
Transportation services								
Roadways	8	488,674	-	1,135,177	51,071	-	-	1,674,922
Winter Control	9	-	-	34,591	-	-	-	34,591
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	53,228	-	-	-	53,228
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	488,674	-	1,222,996	51,071	-	-	1,762,741
Environmental services								
Sanitary Sewer System	16	-	-	321,315	959	-	-	322,274
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	-	127,208	83,743	19,881	-	-	230,832
Garbage Collection	19	-	-	545,107	-	-	-	545,107
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	127,208	950,165	20,840	-	-	1,098,213
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	-	-	9,826	-	-	-	9,826
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	9,826	-	-	-	9,826
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	225,430	-	262,309	79,281	-	-	567,020
Libraries	38	94,844	-	43,477	75,300	-	-	213,621
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	320,274	-	305,786	154,581	-	-	780,641
Planning and Development								
Planning and Development	41	91,554	-	63,853	15,696	-	-	171,103
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	7,748	-	-	-	-	7,748
--	46	-	-	-	-	-	-	-
Subtotal	47	91,554	7,748	63,853	15,696	-	-	178,851
Electricity	48	2,751	-	-	-	-	-	2,751
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,491,664	134,956	4,246,776	789,163	23,352	-	6,685,911

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
Essa Tp		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	57,967
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	393,223
Reserves and Reserve Funds	3	178,895
Subtotal	4	572,118
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	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	3,145
--	30	499,988
--	31	-
Subtotal	32	503,133
Total Sources of Financing	33	1,075,251
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	999,914
Subtotal	36	999,914
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	999,914
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 17,370
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 17,370
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	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 17,370
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Essa Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	90,556
Protection to Persons and Property					
Fire	2	-	-	-	104,709
Police	3	-	-	-	20,040
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	124,749
Transportation services					
Roadways	8	-	-	-	73,349
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	73,349
Environmental services					
Sanitary Sewer System	16	-	-	-	500,947
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	96,646
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	597,593
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	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	97,972
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	97,972
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	15,695
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	15,695
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	999,914

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Essa 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	-	
	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	522,038	
Waterworks System	18	-	
Garbage Collection	19	42,000	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	564,038	
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	-	
Assitance 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	-	
--	46	44,178	
	Subtotal	47	-
Electricity	48	44,178	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Essa Tp

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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	44,178	
: To Canada and agencies	2	-	
: To other	3	564,038	
Subtotal	4	608,216	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	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	608,216	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	86,178	
Long term bank loans	18	522,038	
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 U.S. dollars	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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Essa Tp

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. 1999 Debt Charges						
			principal	interest		
			1	2		
			\$	\$		
Recovered from the consolidated revenue fund						
- general tax rates	50	-	-	-		
- special are rates and special charges	51	-	-	-		
- benefitting landowners	52	3,902	3,846			
- user rates (consolidated entities)	53	74,065	53,143			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	-	-			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	77,967	56,989			
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
			\$	\$	\$	\$
2000	61	86,043	49,067	-	-	-
2001	62	93,747	41,313	-	-	-
2002	63	77,945	32,861	-	-	-
2003	64	84,679	26,126	-	-	-
2004		91,232	18,814	-	-	-
2005 - 2009	65	174,570	13,375	-	-	-
2010 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	608,216	181,556	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
2000	72	-			-	
2001	73	-			-	
2002	74	-			-	
2003	75	-			-	
2004	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	-	-			

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essa Tp

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For the year ended December 31, 1999.

		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		2,437,344	- 9,298	2,428,046	-	-	-	-	-	-
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		679,626	-	679,626	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,116,970	- 9,298	3,107,672	2,401,320	-	679,626	-	3,080,946	- 26,726
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	26,726	-	-	-	26,726	26,726
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,116,970	- 9,298	3,107,672	2,428,046	-	679,626	-	3,107,672	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essa Tp

For the year ended December 31, 1999.

		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	-	2,978,042	-	-	2,978,042	2,680,735	297,307	-	2,978,042	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	35,970	-	-	35,970	31,300	4,670	-	35,970	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	634,619	-	-	634,619	540,769	93,850	-	634,619	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	35,623	-	-	35,623	28,962	6,661	-	35,623	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,684,254	-	-	3,684,254	3,281,766	402,488	-	3,684,254	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Essa Tp

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		1	\$
Balance at the beginning of the year	1	1,411,472	
Revenues			
Contributions from revenue fund	2	395,940	
Contributions from capital fund	3	-	
Development Charges Act	67	247,466	
Lot levies and subdivider contributions	60	37,145	
Recreational land (the Planning Act)	61	18,441	
Investment income - from own funds	5	37,041	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	736,033	
Expenditures			
Transferred to capital fund	14	178,895	
Transferred to revenue fund	15	1,707	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	180,602	
Balance at the end of the year for:			
Reserves	23	1,044,880	
Reserve Funds	24	922,022	
Total	25	1,966,902	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	691,628	
Contingencies	27	37,372	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	3,085	
- sanitary and storm sewers	36	118,421	
- parks and recreation	64	16,451	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	125,055	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	171,291	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	698,663	
Lot levies and subdivider contributions	44	48,234	
Recreational land (the Planning Act)	46	43,557	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	13,145	
--	56	-	
--	57	-	
Total	58	1,966,902	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essa Tp

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,158,548	-
Accounts receivable			
Canada	2	343,212	
Ontario	3	11,385	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	1,517,432	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	394,195	business taxes
Taxes receivable			
Current year's levies	9	810,686	
Previous year's levies	10	353,587	-
Prior year's levies	11	245,694	23,707
Penalties and interest	12	139,091	7,268
Less allowance for uncollectables (negative)	13	- 19,159	- 19,158
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	5,544	portion of line 20
Capital outlay to be recovered in future years	19	608,216	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	5,568,431	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essa Tp

For the year ended December 31, 1999.

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	16		
Ontario	27	587		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	5,921		
Trade accounts payable	31	365,774		
Other	32	25,564		
Other current liabilities	33	222,946		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	44,178		
- user rates (consolidated entities)	37	564,038		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,966,902		
Accumulated net revenue (deficit)				
General revenue	42	1,700,702		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	321,603		
Libraries	49	15,577		
Cemetaries	50	-		
Recreation, community centres and arenas	51	416		
--	52	279,271		
--	53	27,062		
--	54	82		
--	55	10,423		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	17,370		
Total	59	5,568,432		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		8
Fire	3		-
Police	4		-
Transit	5		-
Public Works	6		10
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		5
Libraries	11		2
Planning	12		3
Total	13		31
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			other
Wages and salaries	14	1,014,482	281,241
Employee benefits	15	161,570	36,236
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		8,214,761
Previous years' tax	17		1,093,847
Penalties and interest	18		215,721
Subtotal	19		9,524,329
Discounts allowed	20		-
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25		31,488
- recoverable from upper tier	90		30,623
- recoverable from school boards	91		63,716
Transfers to tax sale and tax registration accounts	26		11,333
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			
- recoverable from general municipal accounts	95	-	-
- 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		9,661,489
Amounts added to the tax roll for collection purposes only	30		21,106
Business taxes written off under subsection 441(1) of the Municipal Act	81		-
		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,329
Due date of last installment (YYYYMMDD)	33		19,990,628
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,927
Due date of last installment (YYYYMMDD)	36		19,991,125
		\$	
Supplementary taxes levied with 2000 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
		\$	\$
Estimated to take place			
in 2000	58	1,100,000	-
in 2001	59	2,100,000	-
in 2002	60	400,000	-
in 2003	61	500,000	-
in 2004	62	500,000	-
Total	63	4,600,000	-

STATISTICAL DATA

For the year ended December 31, 1999.

		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	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	-	-	-
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	-	-	-
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		1,628	2,189

8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		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					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards					
--		53	-	-	-
--		54	-	-	-
--		55	-	-	-
--		56	-	-	-
--		57	-	-	-

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.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1998		67	15,050	43,668	-
Approved in 1999		68	-	-	-
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	15,050	43,668	-
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		5,400,000	5,500,000	5,000,000	5,000,000	5,000,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded		85	-
Construction contracts awarded at \$100,000 or greater		86	-

ANALYSIS OF USER FEES

Municipality

Essa Tp

For the year ended December 31, 1999.

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	42	110	323,631	0
		2				0
		3				0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			323,631	
All other user fees		22			635,675	
	Total	23			959,306	