

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37020

MUNICIPALITY OF: Essex T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

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	16,967,002	3,967,856	5,594,548	7,404,598
Direct water billings on ratepayers -- own municipality	2	1,987,957	-		1,987,957
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	1,126,835	-		1,126,835
-- other municipalities	5	-	-		-
Subtotal	6	20,081,794	3,967,856	5,594,548	10,519,390
PAYMENTS IN LIEU OF TAXATION					
Canada	7	226,077	36,966	128,955	60,156
Canada Enterprises	8	-	-	-	-
Ontario	9	-	-		-
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	173,049	42,862		-
Ontario Enterprises	12	-	-	-	-
Ontario Housing Corporation					
Ontario Hydro					
Liquor Control Board of Ontario	14	3,529	1,348	-	2,181
Other	15	-	-	-	-
Municipal enterprises	16	20,596	2,844	12,492	5,260
Other municipalities and enterprises	17	184,460	28,645	122,651	33,164
Subtotal	18	607,711	112,665	291,662	203,384
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	519,151			519,151
Canada specific grants	30	1,200			1,200
Other municipalities - grants and fees	31	891,718			891,718
Fees and service charges	32	1,950,347			1,950,347
Subtotal	33	3,362,416			3,362,416
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	297,848	-	-	297,848
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	259,510			259,510
Investment income - from own funds	39	30,512			30,512
- other	40	-			-
Donations	70	57,800			57,800
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,169,102			2,169,102
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	2,814,772	-	-	2,814,772

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Essex T

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					52,458
4000		Subtotal levied by tax rate					3,967,856
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						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					-
3200		Total upper tier purpose taxation					3,967,856

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Essex T

2LT - SB
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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	0.414000	3,464,248	2,557,762	6,028	846,295	54,163
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	14,522	12,999	-	1,523	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	101,734	79,447	402	20,736	1,149
Managed Forest	0.103500	230	230	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	3,580,734	2,650,438	6,430	868,554	55,312
Subtotal Commercial		1,173,571	630,346	-	466,590	76,635
Subtotal Industrial		616,337	331,006	-	245,039	40,292
Pipeline	2.290400	132,282	71,009	-	52,559	8,714
Other	-	-	-	-	-	-
Supplementary Taxes		91,624	61,642	-	26,754	3,228
Subtotal levied by tax rate		5,594,548	3,744,441	6,430	1,659,496	184,181
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		5,594,548	3,744,441	6,430	1,659,496	184,181

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Essex T

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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	401,445	-	-	388,603
Protection to Persons and Property					
Fire	2	15,171	-	-	-
Police	3	70,555	1,200	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	85,726	1,200	-	-
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	194,850
Subtotal	15	-	-	-	194,850
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	221,199
Garbage Collection	19	-	-	891,718	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	891,718	221,199
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	57,929
--	29	-	-	-	-
Subtotal	30	-	-	-	57,929
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	-	-	-	813,382
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	813,382
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	5,092
Residential Development	43	-	-	-	161,713
Agriculture and Reforestation	44	31,980	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	107,579
--	46	-	-	-	-
Subtotal	47	31,980	-	-	274,384
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	519,151	1,200	891,718	1,950,347

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,076,471	48,091	1,721,699	901,487	-	-	3,747,748
Protection to Persons and Property								
Fire	2	389,549	-	268,851	234,814	-	-	893,214
Police	3	1,914,630	24,579	350,722	133,843	-	-	2,423,774
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	196,081	-	25,913	-	-	-	221,994
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,500,260	24,579	645,486	368,657	-	-	3,538,982
Transportation services								
Roadways	8	615,179	81,796	1,558,369	351,208	-	-	2,606,552
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	45,897	29,028	-	9,999	-	-	84,924
Subtotal	15	661,076	110,824	1,558,369	361,207	-	-	2,691,476
Environmental services								
Sanitary Sewer System	16	82,392	506,244	464,260	958,213	-	-	2,011,109
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	17,963	334,702	1,343,718	341,989	-	-	2,038,372
Garbage Collection	19	-	-	308,700	891,718	-	-	1,200,418
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	100,355	840,946	2,116,678	2,191,920	-	-	5,249,899
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	42,662	-	-	-	42,662
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	42,662	-	-	-	42,662
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	609,692	-	695,969	130,559	-	-	1,436,220
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	609,692	-	695,969	130,559	-	-	1,436,220
Planning and Development								
Planning and Development	41	57,432	-	73,929	44,924	-	-	176,285
Commercial and Industrial	42	27,115	-	-	5,454	-	-	32,569
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	135,395	34,366	3,058	-	-	172,819
Tile Drainage and Shoreline Assistance	45	-	107,579	-	-	-	-	107,579
--	46	-	-	-	-	-	-	-
Subtotal	47	84,547	242,974	108,295	53,436	-	-	489,252
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,032,401	1,267,414	6,889,158	4,007,266	-	-	17,196,239

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
Essex T		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	4,601,916
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	891,458
Reserves and Reserve Funds	3	-
Subtotal	4	891,458
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	5,146,243
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	5,146,243
Grants and Loan Forgiveness		
Ontario	20	162,095
Canada	21	-
Other Municipalities	22	153,442
Subtotal	23	315,537
Other Financing		
Prepaid Special Charges	24	960,170
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	136,750
--	30	-
--	31	-
Subtotal	32	1,096,920
Total Sources of Financing	33	7,450,158
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	6,021,793
Subtotal	36	6,021,793
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	6,021,793
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,173,551
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	3,173,551
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,173,551
* - 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

Essex T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	5,921
Protection to Persons and Property					
Fire	2	-	-	-	234,814
Police	3	-	-	-	83,843
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	351,274
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	669,931
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	4,280
Subtotal	15	-	-	-	4,280
Environmental services					
Sanitary Sewer System	16	-	-	-	569,495
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,469,849
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,039,344
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	-	-	153,442	500,588
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	153,442	500,588
Planning and Development					
Planning and Development	41	-	-	-	44,858
Commercial and Industrial	42	-	-	-	4,414
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	162,095	-	-	752,457
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	162,095	-	-	801,729
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	162,095	-	153,442	6,021,793

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Essex T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	99,990	
Police		3	-	
Conservation Authority		4	99,990	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	99,990	
Winter Control		9	483,357	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	26,940	
Environmental services				
Sanitary Sewer System		16	510,297	
Storm Sewer System		17	2,269,029	
Waterworks System		18	-	
Garbage Collection		19	4,681,189	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	-	
Health Services				
Public Health Services		24	6,950,218	
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	2,046,114	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	2,046,114	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	257,228	
--		46	396,195	
	Subtotal	47	-	
Electricity		48	653,423	
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

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	-	
: To Canada and agencies	2	-	
: To other	3	10,360,032	
Subtotal	4	10,360,032	
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	10,360,032	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	10,360,032	
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 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

Essex T

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	-	1,412,192			
- 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	790,657	476,757			
- user rates (consolidated entities)	53	-	-			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	-	-			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	790,657	476,757			
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
	\$	\$	\$	\$	\$	\$
2000	61	1,185,500	761,509	-	-	-
2001	62	1,191,926	675,896	-	-	-
2002	63	984,418	744,288	-	-	-
2003	64	1,018,793	520,378	-	-	-
2004		913,669	448,566	-	-	-
2005 - 2009	65	4,827,578	1,229,641	-	-	-
2010 onwards	79	238,148	29,382	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	10,360,032	4,409,660	-	-	-
* 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

Essex T

9LT
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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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		3,918,138	48,753	3,966,891	-	-	-	-	-	-
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		112,665	-	112,665	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	25,388	4,030,803	48,753	4,079,556	3,967,856	-	112,665	-	4,080,521	26,353
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	25,388	4,030,803	48,753	4,079,556	3,967,856	-	112,665	-	4,080,521	26,353

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Essex T

9LT
13

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	58,805	3,858,272	51,617	-	3,909,889	3,744,441	158,136	-	3,902,577	51,493
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	6,670	-	-	6,670	6,430	240	-	6,670	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	38,510	1,755,322	19,333	-	1,774,655	1,659,496	115,159	-	1,774,655	38,510
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	5,575	201,221	1,998	-	203,219	184,181	18,127	-	202,308	4,664
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	102,890	5,821,485	72,948	-	5,894,433	5,594,548	291,662	-	5,886,210	94,667

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Essex T

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		1	\$
Balance at the beginning of the year	1	4,019,007	
Revenues			
Contributions from revenue fund	2	3,115,808	
Contributions from capital fund	3	-	
Development Charges Act	67	150,488	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	51,415	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	3,317,711	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	2,169,102	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	2,169,102	
Balance at the end of the year for:			
Reserves	23	1,000,000	
Reserve Funds	24	4,167,616	
Total	25	5,167,616	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,000,000	
Contingencies	27	215,093	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	247,751	
Sick leave	31	109,486	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	1,206,558	
- parks and recreation	64	253,279	
- library	65	-	
- other cultural	66	-	
- water	38	383,316	
- transit	39	-	
- housing	40	-	
- industrial development	41	8,109	
- other and unspecified	42	3,058	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	1,082,369	
--	53	5,719	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	634,837	
Lot levies and subdivider contributions	44	18,041	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	5,167,616	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essex T

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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	4,241,530	-
Accounts receivable			
Canada	2	295,627	
Ontario	3	242,436	
Region or county	4	436,794	
Other municipalities	5	254,065	
School Boards	6	376,005	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	737,989	business taxes
Taxes receivable			
Current year's levies	9	1,635,075	
Previous year's levies	10	460,455	-
Prior year's levies	11	349,922	4,103
Penalties and interest	12	274,891	-
Less allowance for uncollectables (negative)	13	- 147,451	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	62,590	portion of line 20
Capital outlay to be recovered in future years	19	10,360,032	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	51,900	-
	Total 21	19,631,860	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Essex T

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	334,877		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	3,784,072		
Accounts payable and accrued liabilities				
Canada	26	17,017		
Ontario	27	92,565		
Region or county	28	-		
Other municipalities	29	18,557		
School Boards	30	337		
Trade accounts payable	31	2,519,948		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	10,360,032		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	5,167,616		
Accumulated net revenue (deficit)				
General revenue	42	389,370		
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	26,353		
School boards	57	94,667		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,173,551		
Total	59	19,631,860		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		17
Non-line Department Support Staff	2		-
Fire	3		1
Police	4		27
Transit	5		-
Public Works	6		15
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		6
Libraries	11		-
Planning	12		1
Total	13		67

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	3,826,215		693,856	
Employee benefits	15	488,461		23,869	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		15,547,781		
Previous years' tax	17		1,058,897		
Penalties and interest	18		227,143		
Subtotal	19		16,833,821		
Discounts allowed	20		-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25		43,370		
- recoverable from upper tier	90		17,831		
- recoverable from school boards	91		50,915		
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		-		
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-		4,686	
- recoverable from upper tier	96	-		2,576	
- recoverable from school boards	97	-		142	
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98		-		
- industrial properties	99		-		
--	80		-		
Total reductions	29		16,953,341		
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 1999 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,331
Due date of last installment (YYYYMMDD)	33		19,990,430
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,990,930
Due date of last installment (YYYYMMDD)	36		19,991,130
			\$
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	3	4
		\$	\$	\$	\$
Estimated to take place					
in 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

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	6,023	1,987,957	-	
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	4,708	1,126,835	-	
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 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	-	-	-	
Approved in 1999		68	-	5,146,243	5,146,243	
Financed in 1999		69	-	5,146,243	5,146,243	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1999		71	-	-	-	
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		-	-	-	-	-
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

Essex T

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
	1					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			1,950,347	
	Total	23			1,950,347	