

# 2003 FINANCIAL INFORMATION RETURN

Municipality: **ESSEX CO**  
Tier: **Upper-Tier**  
Area: **Essex Co**

MSO Office: **Southwest Ontario**  
Asmt Code: **3700**  
MAH Code: **45000**

Submitting: **FIR and MPMP**  
Version: **2003-V02**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

**Questions regarding the information contained in the Schedules should be addressed to:**

0020	Name . . . . .	Robert J. Maisonville
0022	Telephone . . . . .	(519) 776-6441 ext. 328
0024	Fax . . . . .	(519) 776-4455
0028	Email <b>(Required)</b> . . . . .	<a href="mailto:rmaisonville@countyofessex.on.ca">rmaisonville@countyofessex.on.ca</a>
0030	Website address of Municipality . . . . .	<a href="http://www.countyofessex.on.ca">http://www.countyofessex.on.ca</a>
0091	Municipal Auditor . . . . .	KPMG, llp
0092	Municipal Audit Firm . . . . .	KPMG, llp
0090	Municipal Treasurer . . . . .	Robert J. Maisonville, Director of Corporate Services / Treasurer
0094	Date . . . . .	30/Aug/04

**Signature of Municipal Treasurer**

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01) . . . . .	\$ 88,202,886
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15) . . . . .	87,992,361
0054	Total Assets (SLC 70 9930 01) . . . . .	28,322,036
0070	Outstanding In-Year Critical Errors . . . . .	0

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## Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2003

Revenue Fund Revenues		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	49,393,134
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	277,192
<b>Ontario Unconditional Grants</b>		
0610	Community reinvestment fund . . . . .	572,000
0695	Other Pay Equity . . . . .	9,777
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	581,777
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	15,610,516
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	4,308
0899	<b>Subtotal</b>	15,614,824
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	7,127,344
1299	User fees and service charges (SLC 12 9910 04) . . . . .	12,609,173
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	67,220
1430	Rents, concessions and franchises . . . . .	34,031
1499	<b>Subtotal</b>	101,251
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	84,261
1620	Penalties and interest on taxes . . . . .	
1699	<b>Subtotal</b>	84,261
<b>Other revenue</b>		
Investment income		
1810	From own funds . . . . .	527,736
1820	From other . . . . .	10,309
1830	Donations . . . . .	
1840	Sale of publications, equipment, etc. . . . .	30,378
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1896	Other Boundary Adjustment Compensation . . . . .	700,000
1897	Other . . . . .	400,815
1898	Other Perpetual Care Charges . . . . .	581,593
1899	<b>Subtotal</b>	2,250,831
9910	<b>TOTAL Revenue fund revenues</b>	88,039,787
<b>Transfers from Own Funds</b>		
3010	Contributions from capital fund (SLC 50 3410 01) . . . . .	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03) . . . . .	163,099
9920	<b>TOTAL Transfers</b>	163,099
9930	<b>TOTAL Revenue fund receipts</b>	88,202,886
<b>Continuity of Revenue Fund Balance</b>		\$
5010	Accumulated net revenue (deficit), beginning of year . . . . .	87,429
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01) . . . . .	88,202,886
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15) . . . . .	87,992,361
5050	PLUS: Adjustments for PSAB . . . . .	
5060	PLUS: . . . . .	
5090	Accumulated net revenue (deficit), end of year . . . . .	297,954
<b>Continuity of Government Business Enterprise Equity</b>		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	0
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	
6060	PLUS: . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	0

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## Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2003

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges
		1	2	3	4
		\$	\$	\$	\$
0299	<b>General government</b>	522,363	4,308	207,674	29,507
<b>Protection services</b>					
0410	Fire				
0420	Police				
0430	Conservation authority				
0440	Protective inspection and control				
0450	Emergency measures				5,500
0460	Provincial Offences Act (POA)				
0498	Other				
0499	<b>Subtotal</b>	0	0	0	5,500
<b>Transportation services</b>					
0610	Roadways	358,334		31,982	16,536
0620	Winter control				
0630	Transit				
0640	Parking				
0650	Street lighting				
0660	Air transportation				
0698	Other				
0699	<b>Subtotal</b>	358,334	0	31,982	16,536
<b>Environmental services</b>					
0810	Sanitary sewer system				
0820	Storm sewer system				
0830	Waterworks system				
0840	Waste collection				
0850	Waste disposal				7,018,268
0860	Recycling				1,406,183
0898	Other				
0899	<b>Subtotal</b>	0	0	0	8,424,451
<b>Health services</b>					
1010	Public health services				
1020	Hospitals				
1030	Ambulance services	7,616,218		6,880,873	103,596
1035	Ambulance dispatch				
1040	Cemeteries				
1098	Other				
1099	<b>Subtotal</b>	7,616,218	0	6,880,873	103,596
<b>Social and family services</b>					
1210	General assistance	833,571			9,292
1220	Assistance to aged persons	5,992,309			3,995,593
1230	Child care				
1298	Other				
1299	<b>Subtotal</b>	6,825,880	0	0	4,004,885
1499	<b>Social housing</b>				
<b>Recreation and cultural services</b>					
1610	Parks				
1620	Recreation programs				
1630	Recreation facilities				
1640	Libraries	287,721		6,815	24,698
1650	Cultural services				
1698	Other				
1699	<b>Subtotal</b>	287,721	0	6,815	24,698
<b>Planning and development</b>					
1810	Planning and zoning				
1820	Commercial and industrial				
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other				
1899	<b>Subtotal</b>	0	0	0	0
3099	Electricity				
3299	Gas				
3499	Telephone				
9910	<b>TOTAL</b>	15,610,516	4,308	7,127,344	12,609,173

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## Schedule 20

### TAXATION INFORMATION

for the year ended December 31, 2003

**General Information**

**1. Optional Property Classes in Effect**

		2
		Y or N
0202	N New Multi-Residential . . . . .	N
0205	G Parking Lot (Includes CX, CY, CZ) . . . . .	Y
0210	D Office Building . . . . .	Y
0215	S Shopping Centre . . . . .	Y
0220	L Large Industrial . . . . .	Y

**2. 5% Capping Limit Program**

	Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection	
	2	3	4	
	Y, N or NA	%	\$	
0420	M Multi-Residential . . . . .	N	75.7450%	42,316
0430	C Commercial . . . . .	N	14.2508%	380,874
0440	I Industrial . . . . .	Y	0.0000%	456,055

**3. Graduated Taxation (Tax Bands)**

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2	3	4	5	6	7
Y or N	#	\$	%	\$	%
0610	C Commercial . . . . .	N			
0620	I Industrial . . . . .	N			

**4. Phase-In Program in Effect (Most recent Phase-In only)**

Phase-In in Effect?	Year Phase-In Initiated	Term of Phase-In
2	3	4
Y or N	Year	# of Yrs
0805	R Residential . . . . .	N
0810	M Multi-Residential . . . . .	N
0815	N New Multi-Residential . . . . .	N
0820	C Commercial (Includes G, D, S) . . . . .	N
0840	I Industrial (Includes L) . . . . .	N
0850	F Farmland . . . . .	N
0855	T Managed Forest . . . . .	N
0860	P Pipeline . . . . .	N

**5. Rebates for Eligible Charities**

	2	
	%	
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

**Single / Lower-tier Municipalities Only**

**6. Property Tax Due Dates for Current Year**

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential . . . . .					
1220	M Multi-Residential . . . . .					
1230	F Farmland . . . . .					
1240	T Managed Forest . . . . .					
1250	C Commercial . . . . .					
1260	I Industrial . . . . .					
1270	P Pipeline . . . . .					
1298	Other <input type="text"/> . . . . .					

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## Schedule 22

### MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2003

1. GENERAL PURPOSE LEVY INFORMATION

		9299	TOTAL	Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
				12,720,830,301	0	48,251,030	0	48,251,030

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
					%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0	ESSEX CO												
0010	RT	0	Residential	Full Occupied	1.0000	100%	9,897,314,057		0.387272%		0	38,329,526	0	38,329,526
0027	RD	0	Residential/Farm	Education Only	1.0000	100%	61,000		0.000000%		0	0	0	0
0050	MT	0	Multi-Residential	Full Occupied	1.9554	100%	124,001,810		0.757272%		0	939,031	0	939,031
0110	FT	0	Farmland	Full Occupied	0.2500	100%	1,315,182,156		0.096818%		0	1,273,333	0	1,273,333
0210	CT	0	Commercial	Full Occupied	1.0697	100%	701,306,600		0.414265%		0	2,905,268	0	2,905,268
0340	ST	0	Shopping Centre	Full Occupied	1.1654	100%	48,245,780		0.451327%		0	217,746	0	217,746
0320	DT	0	Office Building	Full Occupied	1.1640	100%	2,133,620		0.450783%		0	9,618	0	9,618
0310	GT	0	Parking Lot	Full Occupied	0.5620	100%	317,800		0.217747%		0	692	0	692
0510	IT	0	Industrial	Full Occupied	1.9425	100%	339,339,218		0.752276%		0	2,552,767	0	2,552,767
0610	LT	0	Large Industrial	Full Occupied	2.6861	100%	127,413,666		1.040250%		0	1,325,421	0	1,325,421
0710	PT	0	Pipeline	Full Occupied	1.3030	100%	78,121,000		0.504616%		0	394,211	0	394,211
0140	TT	0	Managed Forest	Full Occupied	0.2500	100%	1,655,650		0.096820%		0	1,603	0	1,603
0031	R1	0	Residential/Farm	Farm. Awaiting Devel. - Ph I	1.0000	25%	1,348,400		0.096781%		0	1,305	0	1,305
0240	CU	0	Commercial	Excess Land	1.0697	70%	14,600,763		0.289985%		0	42,340	0	42,340
0270	CX	0	Commercial	Vacant Land	0.5620	100%	24,116,900		0.217648%		0	52,490	0	52,490
0231	C1	0	Commercial	Farm. Awaiting Devel. - Ph I	1.0697	23%	5,274,000		0.096815%		0	5,106	0	5,106
0350	SU	0	Shopping Centre	Excess Land	1.1654	70%	208,200		0.316042%		0	658	0	658
0540	IU	0	Industrial	Excess Land	1.9425	65%	10,614,637		0.488976%		0	51,903	0	51,903
0570	IX	0	Industrial	Vacant Land	1.9425	65%	27,760,165		0.488978%		0	135,741	0	135,741
0620	LU	0	Large Industrial	Excess Land	2.6861	65%	1,814,879		0.676133%		0	12,271	0	12,271
9201	<b>Subtotal</b>						12,720,830,301				0	48,251,030	0	48,251,030





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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2003

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 444) . . . . .		1,120,046		1,120,046
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	0	49,371,076	0	49,371,076
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/> . . . . .				0
9890	<b>Subtotal</b>	0	0	0	0
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .		22,058		22,058
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input style="width: 100px;" type="text"/> . . . . .				0
9892	<b>Subtotal</b>	0	22,058	0	22,058
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	0	49,393,134	0	49,393,134

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## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2003

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

							PIL Assessment				LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL						60,046,499				0	246,741	0	246,741

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS			TOTAL	
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS		
1 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	ESSEX CO													
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%	3,610,480		0.387800%		0.387800%	0	14,001	0	14,001
1210	CF	0	Commercial	PIL: Full Occupied	1.0697	100%	42,400,469		0.414900%		0.414900%	0	175,920	0	175,920
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.0697	100%	7,801,925		0.414900%		0.414900%	0	32,370	0	32,370
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenar	1.0697	100%	140,900		0.414900%		0.414900%	0	585	0	585
1280	CY	0	Commercial	PIL: Vacant Land	0.5620	100%	492,000		0.218000%		0.218000%	0	1,073	0	1,073
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	0.5620	100%	178,300		0.218000%		0.218000%	0	389	0	389
1510	IF	0	Industrial	PIL: Full Occupied	1.9425	100%	113,030		0.753400%		0.753400%	0	852	0	852
1520	IG	0	Industrial	PIL: 'General' Only (No Educ.)	1.9425	100%	330,000		0.753400%		0.753400%	0	2,486	0	2,486
1310	GF	0	Parking Lot	PIL: Full Occupied	0.5620	100%	171,000		0.218000%		0.218000%	0	373	0	373
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	1.9425	65%	45,000		0.489700%		0.489700%	0	220	0	220
1015	RP	0	Residential/Farm	PIL: Full Occupied, Taxable Tenar	1.0000	100%	2,889,495		0.387800%		0.387800%	0	11,205	0	11,205
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.0000	100%	1,873,900		0.387800%		0.387800%	0	7,267	0	7,267
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201	Subtotal						60,046,499				0	246,741	0	246,741	





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## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2003

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910		<b>TOTAL PILS Levied by Tax Rate</b>			
		0	246,741	0	246,741
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/> . . . . .				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .		30,451		30,451
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158) . . . . .				0
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/> . . . . .				0
9892	<b>Subtotal</b>	0	30,451	0	30,451
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990		<b>TOTAL PILS Levied</b>			
		0	277,192	0	277,192

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2003

1. Municipal and School Board Taxation			TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		0.000%	0.000%	0.000%	0.000%	0.000%	0.000%			
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16 \$	2 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	9,898,723,457	9,897,712,157	38,330,831	0	38,330,831	0					
0050 Multi-residential	124,001,810	242,473,139	939,031	0	939,031	0					
0110 Farmland	1,315,182,156	328,795,539	1,273,333	0	1,273,333	0					
0140 Managed Forests	1,655,650	413,913	1,603	0	1,603	0					
<b>9110 Subtotal</b>	<b>11,339,563,073</b>	<b>10,469,394,748</b>	<b>40,544,798</b>	<b>0</b>	<b>40,544,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0210 Commercial	745,298,263	775,992,715	3,005,204	0	3,005,204	0	0	0	0	0	0
0310 Parking Lot	317,800	178,604	692	0	692	0	0	0	0	0	0
0320 Office Building	2,133,620	2,483,534	9,618	0	9,618	0	0	0	0	0	0
0340 Shopping Centre	48,453,980	56,395,477	218,404	0	218,404	0	0	0	0	0	0
<b>9120 Subtotal</b>	<b>796,203,663</b>	<b>835,050,329</b>	<b>3,233,918</b>	<b>0</b>	<b>3,233,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0510 Industrial	377,714,020	707,619,415	2,740,411	0	2,740,411	0	0	0	0	0	0
0610 Large Industrial	129,228,545	345,414,563	1,337,692	0	1,337,692	0	0	0	0	0	0
<b>9130 Subtotal</b>	<b>506,942,565</b>	<b>1,053,033,979</b>	<b>4,078,103</b>	<b>0</b>	<b>4,078,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
0710 Pipelines	78,121,000	101,791,663	394,211	0	394,211	0	0	0	0	0	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	0	0	0					
9170 Supplementary Taxes			1,120,046	0	1,120,046	0					
<b>9180 Total Levied by Rate</b>			<b>49,371,076</b>	<b>0</b>	<b>49,371,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
9190 Amts Added to Tax Bill			0	0	0	0					
9192 Other Taxation Amounts			22,058	0	22,058	0					
<b>9199 TOTAL before Adj.</b>	<b>12,720,830,301</b>	<b>12,459,270,719</b>	<b>49,393,134</b>	<b>0</b>	<b>49,393,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
2. Payments-In-Lieu of Taxation			Total PILS Levied	Municipal PILS		Education PILS	Part 3 contains Distribution of PILS by School Boards				
Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	3 \$	LT / ST 4 \$	UT 5 \$	6 \$					
1010 Residential	8,373,875	8,373,875	32,473	0	32,473	0					
1050 Multi-residential	0	0	0	0	0	0					
1110 Farmland	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0					
<b>9210 Subtotal</b>	<b>8,373,875</b>	<b>8,373,875</b>	<b>32,473</b>	<b>0</b>	<b>32,473</b>	<b>0</b>					
1210 Commercial	51,013,594	54,228,930	210,337	0	210,337	0					
1310 Parking Lot	171,000	96,102	373	0	373	0					
1320 Office Building	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0					
<b>9220 Subtotal</b>	<b>51,184,594</b>	<b>54,325,032</b>	<b>210,710</b>	<b>0</b>	<b>210,710</b>	<b>0</b>					
1510 Industrial	488,030	917,404	3,558	0	3,558	0					
1610 Large Industrial	0	0	0	0	0	0					
<b>9230 Subtotal</b>	<b>488,030</b>	<b>917,404</b>	<b>3,558</b>	<b>0</b>	<b>3,558</b>	<b>0</b>					
1718 Pipelines	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0					
9270 Supplementary PILS			0	0	0	0					
<b>9280 Total Levied by Rate</b>			<b>246,741</b>	<b>0</b>	<b>246,741</b>	<b>0</b>					
9290 Amts Added to PILs			0	0	0	0					
9292 Other PIL Amounts			30,451	0	30,451	0					
<b>9299 TOTAL before Adj.</b>	<b>60,046,499</b>	<b>63,616,311</b>	<b>277,192</b>	<b>0</b>	<b>277,192</b>	<b>0</b>					

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## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2003

#### 3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada				0		0										
5020 Canada Enterprises		246,741		246,741		246,741		246,741								
<b>Ontario</b>																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act				0		0										
5230 Inst. Payments - Heads and Beds	0	0	0	0		0										
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	30,451	0	30,451		30,451		30,451								
5236 Hydro-Electric Power Dams	0	0	0	0		0										
5240 Other				0		0										
<b>Ontario Enterprises</b>																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.				0		0										
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other				0		0										
5610 <b>Municipal Enterprises</b>				0		0										
5910 <b>Other Munic., Enterprises</b>				0		0										
5950 <b>Amounts Added to PIL</b>	0	0	0	0		0										
<b>9599 TOTAL</b>	0	277,192	0	277,192	0	277,192	0	277,192	0	277,192	0	0	0	0	0	0

2003-V02

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## Upper-Tier ONLY Schedule 28

### UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2003

Upper-tier Entitlements from Lower-tiers

	Lower-Tier Municipality	MAH Code	Asmt Code	General Purpose Levy	Upper-Tier Special Area Levies (Total)	Supplementary Taxes	Amounts Added to Tax Bills	Other Taxation Amounts	Payments - In - Lieu	5% Capping Limit Adjustment	PLUS: UT Tax Adjust. Applied to Taxation	LESS: UT Tax Adjust. Recovered from Allowances	TOTAL
	1	2	3	4	5	6	7	13	8	9	10	11	12
				\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0201	LaSalle T	45408	3734	7,203,002		147,405		940	6,880				7,358,227
0202	Amherstburg T	45409	3729	5,855,929		113,796		1,113	53,771				6,024,609
0203	Essex T	45410	3754	4,866,155		42,322		783	47,616				4,956,876
0204	Kingsville T	45411	3711	5,225,292		55,350			36,141				5,316,783
0205	Lakeshore T	45412	3751	9,714,251		468,015		17,935	66,622				10,266,823
0206	Leamington M	45413	3706	6,566,737		115,572			47,804				6,730,113
0207	Tecumseh T	45414	3744	8,819,664		177,586		1,287	18,358				9,016,895
0208			-										0
0209			-										0
0210			-										0
0211			-										0
0212			-										0
0213			-										0
0214			-										0
0215			-										0
0216			-										0
0217			-										0
0218			-										0
0219			-										0
0220			-										0
0221			-										0
0299	<b>TOTAL Upper-Tier Entitlement</b>			48,251,030	0	1,120,046	0	22,058	277,192	0	0	0	49,670,326

**FIR2003: ESSEX CO**

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**Schedule 40**  
**REVENUE FUND EXPENDITURES**  
for the year ended December 31, 2003

	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	5	6	7	8	9	12	13	14	11	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>														
0240 Governance	203,663		81,928	6,709			292,300						292,184	292,300
0250 Corporate Management	391,391	68,475	316,125	2,015,890	9,132		2,801,013	830,000					-24,262	3,631,013
0260 Program Support	969,649		386,621	330,878	304,090		1,991,238		4,617,161		-1,991,238	7,316	4,624,477	4,617,161
0299 Subtotal	1,564,703	68,475	784,674	2,353,477	313,222	0	5,084,551	830,000	4,617,161	0	-1,991,238	-17,062	8,523,412	8,540,474
<b>Protection services</b>														
0410 Fire	7,941		3,085	20,000			31,026				1,270		32,296	32,296
0420 Police							0						0	0
0430 Conservation authority							0						0	0
0440 Protective inspection and control							0						0	0
0450 Emergency measures	57,484		5,431	15,705	6,330		84,950		114,062		17,103	1,042	217,157	216,115
0460 Provincial Offences Act (POA)							0						0	0
0498 Other							0						0	0
0499 Subtotal	65,425	0	8,516	35,705	6,330	0	115,976	0	114,062	0	18,373	1,042	249,453	248,411
<b>Transportation services</b>														
0610 Roadways	1,970,056		1,214,812	448,541			3,633,409		4,472,033		247,769	191,499	8,544,710	8,353,211
0620 Winter control	351,708		1,216,120	126,574			1,694,402				63,089		1,757,491	1,757,491
0630 Transit							0						0	0
0640 Parking							0						0	0
0650 Street lighting							0						0	0
0660 Air transportation							0						0	0
0698 Other							0						0	0
0699 Subtotal	2,321,764	0	2,430,932	575,115	0	0	5,327,811	0	4,472,033	0	310,858	191,499	10,302,201	10,110,702
<b>Environmental services</b>														
0810 Sanitary sewer system							0						0	0
0820 Storm sewer system							0						0	0
0830 Waterworks system							0						0	0
0840 Waste collection							0						0	0
0850 Waste disposal	503,245	1,506,913	1,567,557	1,567,556	68,645		5,213,916				73,204		5,287,120	5,287,120
0860 Recycling	289,322		1,567,556	1,567,556	1,876		3,426,310		614,369		66,722		4,107,401	4,107,401
0898 Other							0						0	0
0899 Subtotal	792,567	1,506,913	3,135,113	3,135,112	70,521	0	8,640,226	0	614,369	0	139,926	0	9,394,521	9,394,521
<b>Health services</b>														
1010 Public health services							2,242,213						2,242,213	2,242,213
1020 Hospitals							1,578,428						1,578,428	1,578,428
1030 Ambulance services	8,642,078		1,405,270	6,720,463	220,718		16,988,529		1,844,020		746,356	168,389	19,747,294	19,578,905
1035 Ambulance dispatch							0						0	0
1040 Cemeteries							0						0	0
1098 Other							0						0	0
1099 Subtotal	8,642,078	0	1,405,270	6,720,463	220,718	3,820,641	20,809,170	0	1,844,020	0	746,356	168,389	23,567,935	23,399,546
<b>Social and family services</b>														
1210 General assistance	83,028		2,804	940,672		11,216,406	12,242,910		3,107		43,345	130,989	12,420,351	12,289,362
1220 Assistance to aged persons	11,388,072		1,755,532	72,930			13,216,534		203,840		687,362	883,569	14,991,305	14,107,736
1230 Child care							1,375,432						1,375,432	1,375,432
1298 Other							0						0	0
1299 Subtotal	11,471,100	0	1,758,336	1,013,602	0	12,591,838	26,834,876	0	206,947	0	730,707	1,014,558	28,787,088	27,772,530
1499 Social housing						4,328,352	4,328,352						4,328,352	4,328,352
<b>Recreation and cultural services</b>														
1610 Parks							0						0	0
1620 Recreation programs							0						0	0
1630 Recreation facilities							0						0	0
1640 Libraries	2,370,364		266,803	98,177			2,735,344		699,891		31,374	1,118	3,467,727	3,466,609
1650 Cultural services							261,840						261,840	261,840
1698 Other							0						0	0
1699 Subtotal	2,370,364	0	266,803	98,177	0	261,840	2,997,184	0	699,891	0	31,374	1,118	3,729,567	3,728,449
<b>Planning and development</b>														
1810 Planning and zoning	83,272		10,674	11,037	6,918		111,901		888		13,644	4,794	131,227	126,433
1820 Commercial and Industrial							342,943						342,943	342,943
1830 Residential development							0						0	0
1840 Agriculture and reforestation							0						0	0
1850 Tile drainage/shoreline assistance							0						0	0
1898 Other							0						0	0
1899 Subtotal	83,272	0	10,674	11,037	6,918	342,943	454,844	0	888	0	13,644	4,794	474,170	469,376
3099 Electricity														
3299 Gas														
3499 Telephone														
5099 Non-Functionalized Amounts													0	0
<b>9910 TOTAL</b>	<b>27,311,273</b>	<b>1,575,388</b>	<b>9,800,318</b>	<b>13,942,688</b>	<b>617,709</b>	<b>21,345,614</b>	<b>74,582,990</b>	<b>830,000</b>	<b>12,569,371</b>	<b>0</b>	<b>0</b>	<b>1,364,338</b>	<b>89,356,699</b>	<b>87,992,361</b>

\* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0250)

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## Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2003

**Additional information contained in Schedule 40**

		1
<b>Total of column 1 and 14 includes:</b>		\$
5010	Salaries and wages . . . . .	22,792,507
5020	Employee benefits . . . . .	4,518,766
5030	Unfunded Liabilities pertaining to Post-Employment Benefits . . . . .	
5099	<b>Subtotal</b>	<b>27,311,273</b>
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	2,015,890
<b>Total of columns 2 and 8 includes:</b>		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans . . . . .	
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	33,485
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	442,943
5820	Grants to universities and colleges . . . . .	261,840
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	2,142,213
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	12,591,838
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5897	Other <input type="text" value="Health Care/Hospitals"/> . . . . .	1,578,428
5898	Other <input type="text"/> . . . . .	
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or C (Exclude debt charges reported in columns 2 and 8)	1,939,768
<b>Line 0610 of column 11 includes:</b>		
6105	Storm water . . . . .	
<b>Line 0630 of column 11 includes:</b>		
6110	Conventional transit services . . . . .	
<b>Line 0810 of column 11 includes:</b>		
6210	Sanitary sewer collection . . . . .	
6220	Sanitary sewer treatment and disposal . . . . .	
6299	<b>Subtotal</b>	<b>0</b>
<b>Line 0820 of column 11 includes:</b>		
6410	Storm sewer collection . . . . .	
6420	Storm sewer treatment and disposal . . . . .	
6499	<b>Subtotal</b>	<b>0</b>
<b>Line 0820 of column 11 includes:</b>		
6510	Urban storm water management . . . . .	
6520	Rural storm water management . . . . .	
6599	<b>Subtotal</b>	<b>0</b>
<b>Line 0830 of column 11 includes:</b>		
6610	Waterworks treatment . . . . .	
6620	Waterworks distribution . . . . .	
6699	<b>Subtotal</b>	<b>0</b>

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## Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2003

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
<b>Total of column 14 includes:</b>			
6810	Unfunded Post-Employment Benefits . . . . .		1,393,365
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities . . . . .		
6830	Accrued Interest . . . . .		-29,027
6840	Construction Financing Debentures . . . . .		
6890	Other <input type="text"/> . . . . .		
6899	<b>Subtotal</b>	0	1,364,338
<b>Additional information contained in Schedule 12 (CMSM's only)</b>		1	
<b>Total of column 3 includes:</b>		\$	
8210	Revenue received from other municipalities for services delivered by CMSM . . . . .		

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## Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

### SOURCES of CAPITAL FUND FINANCING

#### Capital Fund Revenues

		1
		\$
<b>Long term liabilities incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0225	Ontario Clean Water Agency (OCWA) . . . . .	
0230	Tile drainage and shoreline property assistance programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Ontario Municipal Economic Infrastructure Financing Authority (OMEIFA) . . . . .	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
<b>Grants and loan forgiveness:</b>		
0410	Ontario (SLC 52 9910 03) . . . . .	183,788
0420	Canada (SLC 52 9910 04) . . . . .	0
0499	<b>Subtotal</b>	183,788
0699	<b>Other municipalities - Grants and fees</b> (SLC 52 9910 05) . . . . .	0
<b>Other financing:</b>		
0810	Prepaid special charges . . . . .	
0820	Proceeds from sale of land . . . . .	
0830	Proceeds from sale of hydro utilities . . . . .	
0840	Proceeds from sale of other capital assets . . . . .	43,133
<b>Investment income</b>		
0850	From own funds . . . . .	
0860	From other . . . . .	
0870	Donations . . . . .	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	<b>Subtotal</b>	43,133
9910	<b>TOTAL Capital Fund Revenues</b>	226,921
<b>Transfers from own funds to capital fund</b>		
2010	Contributions from revenue fund (SLC 52 9910 01) . . . . .	7,188,575
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02) . . . . .	3,700,625
9920	<b>TOTAL Transfers from own funds to capital fund</b>	10,889,200
9930	<b>TOTAL Sources of capital financing</b>	11,116,121

### APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	<b>Capital expenditures LESS Unfunded Liabilities</b> (SLC 52 9910 09) . . . . .	14,283,711
<b>Transfers of proceeds from long term liabilities to:</b>		
3210	Other municipalities . . . . .	
3220	Unconsolidated local boards . . . . .	
3230	Individuals . . . . .	
3299	<b>Subtotal</b>	0
<b>Transfers from capital fund to own funds</b>		
3410	Transfers to revenue fund . . . . .	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03) . . . . .	62,807
3499	<b>Subtotal</b>	62,807
9940	<b>TOTAL Applications of capital financing</b>	14,346,518

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## Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2003

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year . . . . .	-4,978,802
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01) . . . . .	11,116,121
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01) . . . . .	14,346,518
5050	PLUS: Adjustments for PSAB . . . . .	
5060	PLUS: <input type="text"/> . . . . .	
5090	Capital fund balance, end of year . . . . .	-8,209,199
<b>Capital fund balance, end of year, reported in line 5090 is analyzed as follows:</b>		\$
5200	Unexpended Capital Financing . . . . .	
LESS: Unfinanced capital outlay to be recovered from:		
5410	Taxation or user charges within term of council . . . . .	500,000
5420	Proceeds from long term liabilities . . . . .	7,709,199
5430	Transfers from reserves and reserve funds . . . . .	
5498	Other <input type="text"/> . . . . .	
5400	<b>Unfinanced Capital Outlay</b>	8,209,199
9950	<b>Capital fund balance, end of year</b>	-8,209,199
<b>Total of line 3098 includes:</b>		\$
6010	Short term interest costs . . . . .	

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# SCHEDULE 52 SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2003

	SOURCES OF CAPITAL FUND FINANCING						Expenditures		
	Contributions from Own Funds		Capital Grants			Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Other Municipalities				
1	2	3	4	5	6	8	7	9	
	\$	\$	\$	\$	\$	\$	\$	\$	
<b>0299 General government</b>	1,018,243	180,000						1,198,243	1,198,243
<b>Protection services</b>									
0410 Fire									0
0420 Police									0
0430 Conservation authority									0
0440 Protective inspection and control									0
0450 Emergency measures	114,061						114,061		114,061
0460 Provincial Offences Act (POA)									0
0498 Other									0
<b>0499 Subtotal</b>	<b>114,061</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114,061</b>	<b>114,061</b>
<b>Transportation services</b>									
0610 Roadways	4,110,033	2,481,572				41,633	9,873,423		9,873,423
0620 Winter control									0
0630 Transit									0
0640 Parking									0
0650 Street lighting									0
0660 Air transportation									0
0698 Other									0
<b>0699 Subtotal</b>	<b>4,110,033</b>	<b>2,481,572</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>41,633</b>	<b>0</b>	<b>9,873,423</b>	<b>9,873,423</b>
<b>Environmental services</b>									
0810 Sanitary sewer system									0
0820 Storm sewer system									0
0830 Waterworks system									0
0840 Waste collection									0
0850 Waste disposal									0
0860 Recycling	144,161	254,103					346,843		346,843
0898 Other									0
<b>0899 Subtotal</b>	<b>144,161</b>	<b>254,103</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>346,843</b>	<b>346,843</b>
<b>Health services</b>									
1010 Public health services									0
1020 Hospitals									0
1030 Ambulance services	1,201,159						1,201,159		1,201,159
1035 Ambulance dispatch									0
1040 Cemeteries									0
1098 Other									0
<b>1099 Subtotal</b>	<b>1,201,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,201,159</b>	<b>1,201,159</b>
<b>Social and family services</b>									
1210 General assistance	3,107						3,107		3,107
1220 Assistance to aged persons	82,740	771,550	112,788			1,500	947,404		947,404
1230 Child care									0
1298 Other									0
<b>1299 Subtotal</b>	<b>85,847</b>	<b>771,550</b>	<b>112,788</b>	<b>0</b>	<b>0</b>	<b>1,500</b>	<b>0</b>	<b>950,511</b>	<b>950,511</b>
<b>1499 Social housing</b>									0
<b>Recreation and cultural services</b>									
1610 Parks									0
1620 Recreation programs									0
1630 Recreation facilities									0
1640 Libraries	514,183	13,400	71,000				598,583		598,583
1650 Cultural services									0
1698 Other									0
<b>1699 Subtotal</b>	<b>514,183</b>	<b>13,400</b>	<b>71,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>598,583</b>	<b>598,583</b>
<b>Planning and development</b>									
1810 Planning and zoning	888						888		888
1820 Commercial and industrial									0
1830 Residential development									0
1840 Agriculture and reforestation									0
1850 Tile drainage/shoreline assistance									0
1898 Other									0
<b>1899 Subtotal</b>	<b>888</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888</b>	<b>888</b>
3099 Electricity									0
3299 Gas									0
3499 Telephone									0
3699 Government Business Enterprise									0
5099 Non-Functionalized Amounts									0
<b>9910 TOTAL</b>	<b>7,188,575</b>	<b>3,700,625</b>	<b>183,788</b>	<b>0</b>	<b>0</b>	<b>43,133</b>	<b>0</b>	<b>14,283,711</b>	<b>14,283,711</b>

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## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	<b>Balance, beginning of year</b> . . . . .	0	213,617	22,581,246
<b>Revenues</b>				
0410	Contributions from revenue fund . . . . .			5,380,796
0420	Contributions from capital fund . . . . .			62,807
0499	<b>Subtotal</b>	0	0	5,443,603
<b>Development Charges Act</b>				
0610	Non-discounted services . . . . .			
0620	Discounted services . . . . .			
0630	Credits utilized (Development Charges Act) . . . . .			
0699	<b>Subtotal Development Charges Act</b>	0		
0810	<b>Lot levies</b> . . . . .			
0820	Subdivider contributions . . . . .			
0830	Recreational land (the Planning Act) . . . . .			
<b>Investment income</b>				
0840	From own funds . . . . .		5,283	69,612
0850	From other . . . . .		155,000	
9910	<b>TOTAL Revenues</b>	0	160,283	5,513,215
<b>Expenditures</b>				
1010	Transferred to capital fund . . . . .			3,700,625
1020	Transferred to revenue fund . . . . .		53,469	109,630
1030	Charges for long term liabilities - principal and interest . . . . .			
1040	Development Charges Act - Credits utilized (Capital Fund) . . . . .			
1050	Development Charges Act - Credits utilized (Revenue Fund) . . . . .			
9920	<b>TOTAL Expenditures</b>	0	53,469	3,810,255
2099	<b>Balance, end of year</b> . . . . .	0	320,431	24,284,206

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## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2003

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			4,825,000
5020	Contingencies . . . . .			4,961,659
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			2,059,972
5060	Sick leave . . . . .			
5070	Insurance . . . . .			144,893
5080	Workplace Safety and Insurance Board (WSIB) . . . . .			163,585
5090	Post-employment benefits . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Current purposes</b>				
5205	General government . . . . .			
5210	Protection services . . . . .			
	Transportation services:			
5215	Roadways . . . . .			
5220	Transit . . . . .			
	Environmental services:			
5225	Sanitary sewer system . . . . .			
5230	Storm sewer system . . . . .			
5235	Waterworks system . . . . .			
5240	Waste collection . . . . .			726,440
5245	Waste disposal . . . . .			726,440
5250	Health services . . . . .			1,866,020
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .			
5270	Recreation facilities . . . . .			
5275	Libraries . . . . .			
5280	Planning and development . . . . .			
5290	Other <input type="text"/>			
<b>Capital purposes</b>				
5405	General government . . . . .			
5410	Protection services . . . . .			
	Transportation services:			
5415	Roadways . . . . .			3,002,000
5420	Transit . . . . .			
	Environmental services:			
5425	Sanitary sewer system . . . . .			
5430	Storm sewer system . . . . .			
5435	Waterworks system . . . . .			
5440	Waste collection . . . . .			
5445	Waste disposal . . . . .		320,431	
5450	Health services . . . . .			1,278,987
5455	Social and family services . . . . .			44,655
5460	Social housing . . . . .			
	Recreation and cultural services:			
5465	Parks . . . . .			
5470	Recreation facilities . . . . .			
5475	Libraries . . . . .			102,192
5480	Planning and development . . . . .			
5490	Other <input type="text"/> Capital Reserve - General			4,382,363
<b>Obligatory reserve funds / Deferred revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .			
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .			
<b>9930</b>	<b>TOTAL</b>	<b>0</b>	<b>320,431</b>	<b>24,284,206</b>

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# FIR2003: ESSEX CO

Asmt Code: 3700

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## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

Financial Assets		1
		\$
0299	Cash and temporary investments	24,033,169
	<b>Accounts receivable</b>	
0410	Canada	293,943
0420	Ontario	520,164
0430	Upper-tier	
0440	Other municipalities	967,475
0450	School boards	
0490	Other receivables	2,070,684
0499	<b>Subtotal</b>	3,852,266
	<b>Taxes receivable</b>	
0610	Current year's levies	0
0620	Previous year's levies	
0630	Prior year's levies	
0640	Penalties and interest	
0690	LESS: Allowance for uncollectables	
0699	<b>Subtotal</b>	0
	<b>Investments *</b>	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	<b>Subtotal</b>	0
	<b>Debt Recoverable from Others</b>	
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	<b>Subtotal</b>	0
	<b>Other financial assets</b>	
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	5,068
0898	Pay Advances Due	5,068
	<b>Subtotal</b>	5,068
9910	<b>TOTAL Financial Assets</b>	27,890,503
	<b>Other Assets</b>	
1010	Inventories of materials and supplies, and prepaid expenses	431,533
9920	<b>TOTAL Other Assets</b>	431,533
9930	<b>TOTAL Assets</b>	28,322,036
8010	* Market value of Investments included in Line 0829	

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Asmt Code: 3700

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## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2003

### Liabilities

		1
		\$
<b>Temporary loans</b>		
2010	Current purposes	
	Capital purposes:	
2020	Canada	
2030	Ontario	
2040	Other	
2099		<b>Subtotal</b>
		0
<b>Accounts payable and accrued liabilities</b>		
2210	Canada	1,254
2220	Ontario	613,701
2230	Upper-tier	71,261
2240	Other municipalities	1,391,294
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	3,404,303
2290	Other	4,012,346
2299		<b>Subtotal</b>
		9,494,159
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	0
2490	Other	
2499		<b>Subtotal</b>
		0
<b>Long term liabilities</b>		
2610	Debt issued	14,600,000
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699		<b>Subtotal</b>
		14,600,000
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	1,495,265
<b>Post employment benefits</b>		
2810	Accumulated sick leave	288,987
2820	Accrued vacation pay	1,342,447
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	247,921
2898	Other <input type="text" value="Accrued Retirement Benefits"/>	2,061,100
2899		<b>Subtotal</b>
		3,940,455
9940		<b>TOTAL Liabilities</b>
		29,529,879
9945	<b>TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)</b>	<b>-1,639,376</b>

### Municipal Position

<b>Fund balances</b>		
		1
		\$
<b>Revenue fund</b>		
5010	General revenue	
	Special charges and special areas	
5026	Other <input type="text" value="Landfills - Perpetual Care"/>	297,954
5027	Other	
5028	Other	
5029	Other	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Sewer operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other <input type="text"/>	
5077	Other	
5078	Other	
5079	Other	
5099		<b>Revenue fund balance</b>
		297,954
5299	<b>Capital fund balance (SLC 50 5090 01)</b>	<b>-8,209,199</b>
5499	<b>Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)</b>	<b>24,604,637</b>
5080	<b>Equity in Government Business Enterprises (SLC 10 6090 01)</b>	<b>0</b>
9950		<b>TOTAL Fund balances</b>
		16,693,392
<b>LESS: Amounts to be recovered in future years</b>		
5610	Long term liabilities	14,600,000
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	3,301,235
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other <input type="text"/>	
5699		<b>Subtotal</b>
		17,901,235
6099		<b>Municipal Position</b>
		-1,207,843
9960	<b>TOTAL Liabilities and Municipal Position</b>	<b>28,322,036</b>

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## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2003

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	0
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	49,393,134
0225	PLUS: Current Year Penalties and Interest . . . . .	
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	0
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	0
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text"/> . . . . .	-49,393,134
0290	Taxes receivable, end of year . . . . .	0
Cash Collections		9
		\$
0610	Current year's tax . . . . .	
0620	Previous year's tax . . . . .	
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
0699	<b>TOTAL Cash Collections</b>	0



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MAH Code: 45000

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

### 1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies . . . . .	
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	14,600,000
0299	<b>Subtotal</b>	14,600,000
0499	PLUS: All debt assumed by the municipality from others . . . . .	
	LESS: All debt assumed by others	
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0699	<b>Subtotal</b>	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer . . . . .	
0820	Water . . . . .	
0899	<b>Subtotal</b>	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1099	<b>Subtotal</b>	0
9910	<b>TOTAL Debt burden of the municipality</b>	14,600,000

### 2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1270	Long term reserve fund loans . . . . .	
1280	Construction Financing Debentures . . . . .	
1298	Other <input type="text" value="Loan"/>	14,600,000
9920	<b>TOTAL Debt burden of the municipality</b>	14,600,000

### 3. Debt burden of the municipality: Analysed by function

1405	General government . . . . .	
1410	Protection services . . . . .	
	Transportation services:	
1415	Roadways . . . . .	
1420	Transit . . . . .	
	Environmental services:	
1425	Sanitary sewer system . . . . .	
1430	Storm sewer system . . . . .	
1435	Waterworks system . . . . .	
1440	Waste collection . . . . .	
1445	Waste disposal . . . . .	14,600,000
1450	Health services . . . . .	
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
	Recreation and cultural services:	
1465	Parks . . . . .	
1470	Recreation facilities . . . . .	
1475	Libraries . . . . .	
1480	Planning and development . . . . .	
1485	Electricity . . . . .	
1486	Gas . . . . .	
1487	Telephone . . . . .	
1490	Other long term liabilities . . . . .	
9930	<b>TOTAL Debt burden of the municipality</b>	14,600,000

**FIR2003: ESSEX CO**

**Schedule 74**

Asmt Code: 3700

**LONG TERM LIABILITIES AND COMMITMENTS**

MAH Code: 45000

for the year ended December 31, 2003

**4. Debt payable in foreign currencies (net of sinking fund holdings)**

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>	
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/>	

**5. Interest earned on sinking funds and on debt retirement funds during the year**

1810	Own funds . . . . .	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<input type="text"/>

**6. Details of sinking fund balance**

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

**7. Long term commitments at year end**

2410	Hospital support . . . . .	3,142,858
2420	University support . . . . .	1,506,680
2430	Leases and other agreements . . . . .	
2440	Capital equipment, land acquisition . . . . .	
2496	Other <input type="text" value="Hospice"/>	900,000
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
<b>2499</b>	<b>TOTAL</b>	<b>5,549,538</b>

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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2003

8. Contingent liabilities		Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation . . . . .			
2620	Retroactive wage settlements . . . . .			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .			
2640	Outstanding loans guaranteed . . . . .			
2698	Other <input type="text"/>			
<b>2699</b>	<b>TOTAL</b>		0	

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1 \$	2 \$	3 \$
Water projects:				
2810	For this Municipality only . . . . .			
2820	Share of integrated project(s) . . . . .			
Sewer projects:				
2830	For this Municipality only . . . . .			
2840	Share of integrated project(s) . . . . .			

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the consolidated revenue fund				
3012	General Tax Rates . . . . .	830,000	68,475	
3014	Other . . . . .		1,506,913	
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
<b>3099</b>	<b>TOTAL</b>	830,000	1,575,388	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			

Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)		
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .	0
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .	
<b>3199</b>	<b>TOTAL</b>	0

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance . . . . .		
3420	Other long term debt refinanced . . . . .		

**FIR2003: ESSEX CO**

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**Schedule 74**

**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2003

**12. Future principal and interest payments on EXISTING debt**

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2004 . . . . .	520,587	944,358						
3220	Year 2005 . . . . .	609,892	857,014						
3230	Year 2006 . . . . .	649,015	819,889						
3240	Year 2007 . . . . .	690,557	780,385						
3250	Year 2008 . . . . .	734,668	738,350						
3260	Years 2009 to 2013 . . . . .	4,436,437	2,961,238						
3270	Years 2014 onwards . . . . .	6,958,844	1,485,644						
3280	Int. to be earned on sink. funds . . . . .								
3290	Downtown Revital. Program . . . . .								
<b>3299</b>	<b>TOTAL</b>	<b>14,600,000</b>	<b>8,586,878</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**13. Other notes**

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR@mah.gov.on.ca](mailto:FIR@mah.gov.on.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

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# FIR2003: ESSEX CO

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2003

### 1. Municipal workforce profile

#### Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration . . . . .	21.00		3.00	36,534
0210 Fire . . . . .		2.00		300
0215 Police . . . . .				
0220 Transit . . . . .				
0225 Public Works . . . . .	39.00	1.00	6.00	85,957
0230 Health Services . . . . .	86.00	80.00		191,106
0235 Homes for the Aged . . . . .	138.00	137.00	4.00	449,743
0240 Other Social Services . . . . .	1.00			1,690
0245 Parks and Recreation . . . . .				
0250 Libraries . . . . .	18.00	86.00		92,388
0255 Planning . . . . .	2.00		1.00	3,697
0290 Other . . . . .				
<b>0298 Subtotal</b>	<b>305.00</b>	<b>306.00</b>	<b>14.00</b>	<b>861,415</b>

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	85%	86%	64%
--	-----	-----	-----

#### Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration . . . . .				
0310 Fire . . . . .				
0315 Police . . . . .				
0320 Transit . . . . .				
0325 Public Works . . . . .				
0330 Health Services . . . . .				
0335 Homes for the Aged . . . . .				
0340 Other Social Services . . . . .				
0345 Parks and Recreation . . . . .				
0350 Libraries . . . . .				
0355 Planning . . . . .				
0390 Other . . . . .	21.00	3.00	10.00	44,000
<b>0398 Subtotal</b>	<b>21.00</b>	<b>3.00</b>	<b>10.00</b>	<b>44,000</b>

<b>0399 TOTAL</b>	<b>326.00</b>	<b>309.00</b>	<b>24.00</b>	<b>905,415</b>
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### 2. Selected investments of own sinking funds as at Dec. 31

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds . . . . .				

### 3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded . . . . .	28	6,926,050
1020 Construction contracts awarded at \$100,000 or greater . . . . .	14	6,289,710

### 4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m <sup>2</sup>
1210 Residential properties . . . . .			
1220 Multi-Residential properties . . . . .			
1230 All other property classes . . . . .			
<b>1299 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>

1 Square Foot = 0.0929 m<sup>2</sup>

### 5. Insured value of physical assets

	1 \$
1410 Buildings . . . . .	54,596,500
1420 Machinery and equipment . . . . .	9,381,727
1498 Other Valuable papers & artwork . . . . .	786,541
<b>1499 Subtotal</b>	<b>64,764,768</b>

### 6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2001 - 2003) . . . . .	0

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2003

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 \$	Comments 5
1601	Ontario Works	General assistance	1210	11,040,571	Joint Service Agreement
1602	Social Housing	SOCIAL HOUSING	1499	4,328,352	Joint Service Agreement
1603	Child Care	Child care	1230	1,375,432	Joint Service Agreement
1604	Employment Support	General assistance	1210	175,835	Joint Service Agreement
1605					
1606					
1607					
1608					
1609					
1610					

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2003

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801	Essex Windsor Solid Waste Authority	Waste Disposal Board (Landfill Comm.)	0805	50%	0	0
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
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# FIR2003: ESSEX CO

Asmt Code: 3700

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2003

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
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0874			100%		
0875			100%		
0876			100%		
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0880			100%		
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0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

# FIR2003: ESSEX CO

Asmt Code: 3700

MAH Code: 45000

# Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2003

## 1. User Fee Revenues by Function

		USER FEES and SERVICE CHARGES		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
S12 Functional Headings		2	3	4
		\$	\$	%
0299	<b>General government</b> .....	46,691	29,507	-36.8%
	<b>Protection services</b>			
0410	Fire .....	0	0	-
0420	Police .....	0	0	-
0430	Conservation authority .....	0	0	-
0440	Protective inspection and control .....	0	0	-
0450	Emergency measures .....	5,500	5,500	0.0%
0460	Provincial Offences Act (POA) .....	0	0	-
0498	Other [redacted] .....	0	0	-
0499	<b>Subtotal</b>	5,500	5,500	0.0%
	<b>Transportation services</b>			
0610	Roadways .....	12,489	16,536	32.4%
0620	Winter control .....	0	0	-
0630	Transit .....	0	0	-
0640	Parking .....	0	0	-
0650	Street lighting .....	0	0	-
0660	Air transportation .....	0	0	-
0698	Other [redacted] .....	0	0	-
0699	<b>Subtotal</b>	12,489	16,536	32.4%
	<b>Environmental services</b>			
0810	Sanitary sewer system .....	0	0	-
0820	Storm sewer system .....	0	0	-
0830	Waterworks system .....	0	0	-
0840	Waste collection .....	0	0	-
0850	Waste disposal .....	6,397,233	7,018,268	9.7%
0860	Recycling .....	1,299,450	1,406,183	8.2%
0898	Other [redacted] .....	0	0	-
0899	<b>Subtotal</b>	7,696,683	8,424,451	9.5%
	<b>Health services</b>			
1010	Public health services .....	0	0	-
1020	Hospitals .....	0	0	-
1030	Ambulance services .....	8,986	103,596	1052.9%
1035	Ambulance dispatch .....	0	0	-
1040	Cemeteries .....	0	0	-
1098	Other [redacted] .....	0	0	-
1099	<b>Subtotal</b>	8,986	103,596	1052.9%
	<b>Social and family services</b>			
1210	General assistance .....	7,135	9,292	30.2%
1220	Assistance to aged persons .....	3,856,938	3,995,593	3.6%
1230	Child care .....	0	0	-
1298	Other [redacted] .....	0	0	-
1299	<b>Subtotal</b>	3,864,073	4,004,885	3.6%
1499	<b>Social housing</b> .....	0	0	-
	<b>Recreation and cultural services</b>			
1610	Parks .....	0	0	-
1620	Recreation programs .....	0	0	-
1630	Recreation facilities .....	0	0	-
1640	Libraries .....	33,395	24,698	-26.0%
1650	Cultural services .....	0	0	-
1698	Other [redacted] .....	0	0	-
1699	<b>Subtotal</b>	33,395	24,698	-26.0%
	<b>Planning and development</b>			
1810	Planning and zoning .....	250	0	-100.0%
1820	Commercial and industrial .....	0	0	-
1830	Residential development .....	0	0	-
1840	Agriculture and reforestation .....	0	0	-
1850	Tile drainage/shoreline assistance .....	0	0	-
1898	Other [redacted] .....	0	0	-
1899	<b>Subtotal</b>	250	0	-100.0%
3099	<b>Electricity</b> .....	0		-
3299	<b>Gas</b> .....	0		-
3499	<b>Telephone</b> .....	0		-
9910	<b>TOTAL</b>	11,668,067	12,609,173	8.1%

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# FIR2003: ESSEX CO

Asmt Code: 3700

MAH Code: 45000

## Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2003

### 2. Detailed information of NEW user fees only

Please provide a brief description of all NEW User Fees included under the Functional Categories in Part 1 of Schedule 82:

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1	2	3	4	5	6	7	8
LIST	#		\$	\$	LIST	\$	
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
5011							
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5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
<b>Subtotal</b>						0	
Other User Fees						12,609,173	
<b>TOTAL User fees and service charges</b>						12,609,173	