

# 2006 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: **2006-V01**

## 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 (Required) . . . . .	<b>rmaisonville@countyofessex.on.ca</b>
0030	Website address of Municipality . . . . .	<b>www.countyofessex.on.ca</b>
0091	Municipal Auditor . . . . .	KPMG llp
0092	Municipal Audit Firm . . . . .	KPMG llp
0090	Municipal Treasurer . . . . .	Robert J. Maisonville, Director of Corporate Services/Treasurer
0093	Municipal Treasurer Email (Required) . . . . .	<b>rmaisonville@countyofessex.on.ca</b>
0094	Date . . . . .	11-Jun-2007

### Signature of Municipal Treasurer

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01) . . . . .	108,148,333
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15) . . . . .	108,089,388
0054	Total Assets (SLC 70 9930 01) . . . . .	99,661,445
0070	Outstanding In-Year Critical Errors . . . . .	0
	Municipal Data	
0040	Households . . . . .	63,469
0041	Population . . . . .	163,413
0042	Youth Population . . . . .	30,885

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Asmt Code: 3700

MAH Code: 45000

**Schedule 10**  
**REVENUE FUND RECEIPTS**  
for the year ended December 31, 2006

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)	60,985,732
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	286,228
<b>Ontario Unconditional Grants</b>		
0620	Ontario Municipal Partnership Fund (OMPF)	250,000
0630	Transition funding under OMPF	322,000
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)	19,336,400
0820	Canada conditional grants (SLC 12 9910 02)	13,223
0899	<b>Subtotal</b>	19,349,623
1099	Revenue from other municipalities (SLC 12 9910 03)	8,423,054
1299	User fees and service charges (SLC 12 9910 04)	12,695,312
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits	
1420	Licences and permits	60,401
1430	Rents, concessions and franchises	39,340
1499	<b>Subtotal</b>	99,741
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	94,695
1620	Penalties and interest on taxes	
1699	<b>Subtotal</b>	94,695
<b>Other revenue</b>		
Investment income		
1810	From own funds	1,516,670
1820	From other	31,036
1830	Donations	144,430
1840	Sale of publications, equipment, etc.	40,255
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (i.e. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1896	Other Boundary Adjustment Compensation	175,000
1897	Other	1,116,141
1898	Other Perpetual Care billings to munic.	500,528
1899	<b>Subtotal</b>	3,524,060
9910	<b>TOTAL Revenue fund revenues</b>	106,040,222
<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)	2,108,111
9920	<b>TOTAL Transfers</b>	2,108,111
9930	<b>TOTAL Revenue fund receipts</b>	108,148,333
<b>CONTINUITY OF REVENUE FUND BALANCE</b>		\$
5010	Accumulated net revenue (deficit), beginning of year	20,549
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	108,148,333
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	108,089,388
5050	PLUS: Adjustments for PSAB	-7,500
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	71,994
<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
Total of line 0810 includes:		\$
4010	Provincial Gas Tax	
Total of line 3020 includes: (Contributions from Reserves, reserve funds and deferred revenue)		\$
4015	Provincial Gas Tax	

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## Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2006

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 <b>General government</b> . . . . .			137,941	123,151
<b>Protection services</b>				
0410 Fire . . . . .				
0420 Police . . . . .				
0430 Conservation authority . . . . .				
0440 Protective inspection and control . . . . .				
0450 Emergency measures . . . . .				8,500
0460 Provincial Offences Act (POA) . . . . .				
0498 Other <input type="text"/> . . . . .				
0499 <b>Subtotal</b>	0	0	0	8,500
<b>Transportation services</b>				
0610 Roadways . . . . .		6,846	6,399	3,005
0620 Winter control . . . . .				
0630 Transit . . . . .				
0640 Parking . . . . .				
0650 Street lighting . . . . .				
0660 Air transportation . . . . .				
0698 Other <input type="text"/> . . . . .				
0699 <b>Subtotal</b>	0	6,846	6,399	3,005
<b>Environmental services</b>				
0810 Sanitary sewer system . . . . .				
0820 Storm sewer system . . . . .				
0830 Waterworks system . . . . .				
0840 Waste collection . . . . .				
0850 Waste disposal . . . . .				6,552,991
0860 Recycling . . . . .				1,584,728
0898 Other <input type="text"/> . . . . .				
0899 <b>Subtotal</b>	0	0	0	8,137,719
<b>Health services</b>				
1010 Public health services . . . . .				
1020 Hospitals . . . . .				
1030 Ambulance services . . . . .	10,770,952		8,152,879	122,609
1035 Ambulance dispatch . . . . .				
1040 Cemeteries . . . . .				
1098 Other <input type="text"/> Physician Recruitment . . . . .	4,194		119,010	2,500
1099 <b>Subtotal</b>	10,775,146	0	8,271,889	125,109
<b>Social and family services</b>				
1210 General assistance . . . . .	1,122,394			4,573
1220 Assistance to aged persons . . . . .	7,004,139			4,262,856
1230 Child care . . . . .				
1298 Other <input type="text"/> . . . . .				
1299 <b>Subtotal</b>	8,126,533	0	0	4,267,429
1499 <b>Social housing</b> . . . . .				
<b>Recreation and cultural services</b>				
1610 Parks . . . . .				
1620 Recreation programs . . . . .				
1631 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .				
1634 Recreation facilities - Other . . . . .				
1640 Libraries . . . . .	434,721	6,377	6,825	30,399
1650 Cultural services . . . . .				
1698 Other <input type="text"/> . . . . .				
1699 <b>Subtotal</b>	434,721	6,377	6,825	30,399
<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 <input type="text"/> . . . . .				
1899 <b>Subtotal</b>	0	0	0	0
<b>9910 TOTAL</b>	<b>19,336,400</b>	<b>13,223</b>	<b>8,423,054</b>	<b>12,695,312</b>

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## Schedule 20

### TAXATION INFORMATION

for the year ended December 31, 2006

#### 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
0225	Other <input type="text"/> . . . . .	N

##### 2. Capping Parameters and Results

		Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties
		2	3	4	5	6	7	8
		%	\$	\$	%	%	\$	\$
0320	M Multi-Residential . . . . .	82.0%	11,655	-21	10.0%	5.0%	250	250
0330	C Commercial . . . . .	59.8%	447,772	111	10.0%	5.0%	250	250
0340	I Industrial . . . . .	23.1%	216,896	0	10.0%	5.0%	250	250

##### 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				
0611	G Parking Lot . . . . .	N				
0612	D Office Building . . . . .	N				
0613	S Shopping Centre . . . . .	N				
0620	I Industrial . . . . .	N				
0621	L Large Industrial . . . . .	N				

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

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

##### 5. Rebates for Eligible Charities

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

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

To be completed by Single/Lower-tier Municipalities Only

Installments	INTERIM Billing Installments		FINAL Billing 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, 2006

LT/ST	Municipal Taxes			Education Taxes			TOTAL
	12	13	14	14	15		
\$		\$	\$	\$	\$	\$	\$

**4. ADJUSTMENTS TO TAXATION**

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties: RTO = H, J, K) . . . . .

**5. SUPPLEMENTARY TAXES**

9799 Total of all supplementary taxes (Supps, Omits, Section 444) . . . . .

**6. AMOUNT LEVIED BY TAX RATE**

TOTAL Levied by Tax Rate

**7. AMOUNTS ADDED TO TAX BILL**

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						0
9890	Subtotal	0	60,945,347	0	0	0	60,945,347

**8. OTHER TAXATION AMOUNTS**

8045	Railway rights-of-way (RTC = W) . . . . .		40,385				40,385
8050	Utility transmission and utility corridors (RTC = U) . . . . .						0
8098	Other						0
9892	Subtotal	0	40,385	0	0	0	40,385

**9. TOTAL AMOUNT LEVIED**

9990	TOTAL Levies	0	60,985,732	0	0	0	60,985,732
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**Schedule 24**  
**PAYMENTS-IN-LIEU of TAXATION**  
for the year ended December 31, 2006

Municipal PILS		Education PILS		TOTAL
LT / ST	UT			
12	13	14	15	
\$	\$	\$	\$	

9799 Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .

5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE

9970	0	246,966	0	246,966
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6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU

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 type="text"/>			0
9890	<b>Subtotal</b>	0	0	0

7. OTHER PAYMENTS-IN-LIEU AMOUNTS

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 . . . . .	39,262		39,262
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158) . . . . .			0
8060	Hydro-electric Power Dams - from Province . . . . .			0
8098	Other <input type="text"/>			0
9892	<b>Subtotal</b>	0	39,262	39,262

8. TOTAL PAYMENTS-IN-LIEU LEVIED

9990	0	286,228	0	286,228
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# Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2006

## 1. Municipal and School Board Taxation

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

Property Class Group	Taxable Asmt. (CVA)		Taxable Asmt. (Wild & Disc CVA)		TOTAL Taxes			Municipal Taxes			Education Taxes			TOTAL	
	16	2	1	2	3	4	5	6	7	8	9	10	11	Other	0.000%
Residential	12,339,027,476	12,337,220,201	47,778,707	0	47,778,707	0	47,778,707	0	0	0	0	0	0	0	0.000%
Multi-Residential	124,387,805	243,103,526	941,961	0	941,961	0	941,961	0	0	0	0	0	0	0	0.000%
Farmland	1,509,170,175	377,292,544	1,461,121	0	1,461,121	0	1,461,121	0	0	0	0	0	0	0	0.000%
Managed Forests	2,021,760	505,440	1,957	0	1,957	0	1,957	0	0	0	0	0	0	0	0.000%
<b>Subtotal</b>	<b>13,974,607,216</b>	<b>12,958,121,711</b>	<b>50,183,746</b>	<b>0</b>	<b>50,183,746</b>	<b>0</b>	<b>50,183,746</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>
Commercial	947,081,068	989,833,759	3,833,379	0	3,833,379	0	3,833,379	0	0	0	0	0	0	0	0.000%
Parking Lot	435,100	244,526	947	0	947	0	947	0	0	0	0	0	0	0	0.000%
Office Building	2,601,575	3,028,233	11,728	0	11,728	0	11,728	0	0	0	0	0	0	0	0.000%
Shopping Centre	62,689,305	72,914,073	282,378	0	282,378	0	282,378	0	0	0	0	0	0	0	0.000%
<b>Subtotal</b>	<b>1,012,807,048</b>	<b>1,066,020,592</b>	<b>4,128,432</b>	<b>0</b>	<b>4,128,432</b>	<b>0</b>	<b>4,128,432</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>
Industrial	468,309,983	878,705,675	3,403,009	0	3,403,009	0	3,403,009	0	0	0	0	0	0	0	0.000%
Large Industrial	156,100,612	417,351,634	1,616,297	0	1,616,297	0	1,616,297	0	0	0	0	0	0	0	0.000%
<b>Subtotal</b>	<b>624,410,595</b>	<b>1,296,057,309</b>	<b>5,019,306</b>	<b>0</b>	<b>5,019,306</b>	<b>0</b>	<b>5,019,306</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>
Pipelines	81,828,900	106,623,057	412,924	0	412,924	0	412,924	0	0	0	0	0	0	0	0.000%
Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.000%
Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.000%
Supplementary Taxes	0	0	1,200,939	0	1,200,939	0	1,200,939	0	0	0	0	0	0	0	0.000%
<b>Subtotal</b>	<b>81,828,900</b>	<b>106,623,057</b>	<b>1,200,939</b>	<b>0</b>	<b>1,200,939</b>	<b>0</b>	<b>1,200,939</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>
<b>Total Levied by Rate</b>	<b>15,693,653,759</b>	<b>15,426,822,668</b>	<b>60,945,347</b>	<b>0</b>	<b>60,945,347</b>	<b>0</b>	<b>60,945,347</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>
Amts Added to Tax Bill	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0.000%
Other Taxation Amounts	0	0	40,385	0	40,385	0	40,385	0	0	0	0	0	0	0	0.000%
<b>TOTAL before Adj.</b>	<b>15,693,653,759</b>	<b>15,426,822,668</b>	<b>60,985,732</b>	<b>0</b>	<b>60,985,732</b>	<b>0</b>	<b>60,985,732</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.000%</b>

## 2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)		PIL Asmt. (Wild & Disc CVA)		Total PILS Levied			Municipal PILS			Education PILS			
	16	2	1	2	3	4	5	6	7	8	9	10	11	Other
Residential	14,179,720	14,179,720	54,988	0	54,988	0	54,988	0	0	0	0	0	0	0
Multi-Residential	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Farmland	169,400	42,350	164	0	164	0	164	0	0	0	0	0	0	0
Managed Forests	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>14,349,120</b>	<b>14,222,070</b>	<b>55,152</b>	<b>0</b>	<b>55,152</b>	<b>0</b>	<b>55,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Commercial	46,778,270	49,449,097	191,759	0	191,759	0	191,759	0	0	0	0	0	0	0
Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Shopping Centre	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>46,778,270</b>	<b>49,449,097</b>	<b>191,759</b>	<b>0</b>	<b>191,759</b>	<b>0</b>	<b>191,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Industrial	11,200	14,141	55	0	55	0	55	0	0	0	0	0	0	0
Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Subtotal</b>	<b>11,200</b>	<b>14,141</b>	<b>55</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Pipelines	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Supplementary PILS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Levied by Rate</b>	<b>61,138,590</b>	<b>63,685,308</b>	<b>246,966</b>	<b>0</b>	<b>246,966</b>	<b>0</b>	<b>246,966</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
Amts Added to PILS	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Other PIL Amounts	0	0	39,262	0	39,262	0	39,262	0	0	0	0	0	0	0
<b>TOTAL before Adj.</b>	<b>61,138,590</b>	<b>63,685,308</b>	<b>286,228</b>	<b>0</b>	<b>286,228</b>	<b>0</b>	<b>286,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Part 3 contains Distribution of PILS by School Boards



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**MAH Code: 45000**

**Upper-Tier ONLY Schedule 28**  
**UPPER-TIER ENTITLEMENTS**  
 for the year ended December 31, 2006

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	9,272,864	181,622	2,046	7,401	2,046	7,401				9,463,933
0202	Amherstburg T	45409	3729	6,933,462	106,451	2,296	49,170	2,296	49,170				7,091,379
0203	Essex T	45410	3754	5,739,105	92,268	563	48,580	563	48,580				5,880,516
0204	Kingsville T	45411	3711	6,402,788	52,687	32,600	47,524	32,600	47,524				6,502,999
0205	Lakeshore T	45412	3751	13,124,389	425,702	157,997	49,184	425,702	49,184				13,643,485
0206	Leamington M	45413	3706	7,752,306	184,212	2,880	23,575	2,880	23,575				7,959,487
0207	Tecumseh T	45414	3744	10,519,494									10,730,161
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
<b>0299</b>	<b>TOTAL Upper-Tier Entitlement</b>			<b>59,744,408</b>	<b>0</b>	<b>1,200,939</b>	<b>0</b>	<b>40,385</b>	<b>286,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,271,960</b>





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## Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2006

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 and 14 includes:</b>		
5010	Salaries and wages . . . . .	27,218,186
5020	Employee benefits . . . . .	6,132,690
5030	Unfunded Liabilities pertaining to Post-Employment Benefits . . . . .	
5099	<b>Subtotal</b>	33,350,876
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	729,153
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	2,198,610
<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 . . . . .	47,507
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	100,000
5820	Grants to universities and colleges . . . . .	500
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	1,992,333
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5897	Other <input type="text"/> . . . . .	
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)	100,000
<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>	0
<b>Line 0820 of column 11 includes:</b>		
6410	Storm sewer collection . . . . .	
6420	Storm sewer treatment and disposal . . . . .	
6499	<b>Subtotal</b>	0
<b>Line 0820 of column 11 includes:</b>		
6510	Urban storm water management . . . . .	
6520	Rural storm water management . . . . .	
6599	<b>Subtotal</b>	0
<b>Line 0830 of column 11 includes:</b>		
6610	Waterworks treatment . . . . .	
6620	Waterworks distribution . . . . .	
6699	<b>Subtotal</b>	0

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## Schedule 42

### ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2006

		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 . . . . .		734,179
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities . . . . .		
6830	Accrued Interest . . . . .		-1,221
6840	Construction Financing Debentures . . . . .		
6890	Other <input type="text"/> . . . . .		
6899	<b>Subtotal</b>	0	732,958

<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, 2006

### SOURCES of CAPITAL FUND FINANCING

#### Capital Fund Revenues

##### Long term liabilities incurred

		1
		\$
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 Strategic Infrastructure Financing Authority (OSIFA) . . . . .	
0298	Other <input type="text"/> . . . . .	
0299	<b>Subtotal</b>	0

##### Grants and loan forgiveness:

0410	Ontario (SLC 52 9910 03) . . . . .	6,265,473
0420	Canada (SLC 52 9910 04) . . . . .	24,858
0430	Canada Gas Tax Funding (SLC 52 9910 10) . . . . .	3,243,075
0499	<b>Subtotal</b>	9,533,406

0699	<b>Other municipalities - Grants and fees (SLC 52 9910 05)</b> . . . . .	50,231
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##### Other financing:

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 . . . . .	80,301
Investment income		
0850	From own funds . . . . .	
0860	From other . . . . .	
0870	Donations . . . . .	
0897	Other <input type="text"/> . . . . .	
0898	Other <input type="text"/> . . . . .	
0899	<b>Subtotal</b>	80,301

<b>9910</b>	<b>TOTAL Capital Fund Revenues</b>	9,663,938
-------------	------------------------------------	-----------

#### Transfers from own funds to capital fund

2010	Contributions from revenue fund (SLC 52 9910 01) . . . . .	2,865,311
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02) . . . . .	2,012,839
<b>9920</b>	<b>TOTAL Transfers from own funds to capital fund</b>	4,878,150

<b>9930</b>	<b>TOTAL Sources of capital financing</b>	14,542,088
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### APPLICATIONS of CAPITAL FUND FINANCING

3098	<b>Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)</b> . . . . .	14,126,294
------	--	------------

##### Transfers of proceeds from long term liabilities to:

3210	Other municipalities . . . . .	
3220	Unconsolidated local boards . . . . .	
3230	Individuals . . . . .	
3299	<b>Subtotal</b>	0

##### Transfers from capital fund to own funds

3410	Transfers to revenue fund . . . . .	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03) . . . . .	259,481
3499	<b>Subtotal</b>	259,481

<b>9940</b>	<b>TOTAL Applications of capital financing</b>	14,385,775
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## Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2006

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year . . . . .	-2,758,754
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01) . . . . .	14,542,088
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01) . . . . .	14,385,775
5050	PLUS: Adjustments for PSAB . . . . .	7,500
5060	PLUS: <input type="text"/> . . . . .	
5090	Capital fund balance, end of year . . . . .	-2,594,941
<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 . . . . .	
5420	Proceeds from long term liabilities . . . . .	
5430	Transfers from reserves and reserve funds . . . . .	2,594,941
5498	Other <input type="text"/> . . . . .	
5400	<b>Unfinanced Capital Outlay</b>	2,594,941
9950	<b>Capital fund balance, end of year</b>	-2,594,941
<b>Total of line 3098 includes:</b>		\$
6010	Short term interest costs . . . . .	
<b>Total of line 0410 includes:</b>		\$
6020	Provincial Gas Tax . . . . .	
<b>Total of line 0420 includes:</b>		\$
6030	Canada transit funding (Bill C-48) . . . . .	
<b>Total of line 2020 includes: (Contribution from Reserves, reserve funds and deferred revenue)</b>		\$
6040	Provincial Gas Tax . . . . .	
6050	Federal Gas Tax . . . . .	
6051	Canada Transit Funding (Bill C-48) . . . . .	

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# SCHEDULE 52 SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2006

		SOURCES OF CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants						
	Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	Canada Gas Tax Funding	Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	10	5	6	8	7	9
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	<b>General government</b>	95,717	198,266						293,983	293,983
<b>Protection services</b>										
0410	Fire									0
0420	Police									0
0430	Conservation authority									0
0440	Protective inspection and control									0
0450	Emergency measures	3,370							3,370	3,370
0460	Provincial Offences Act (POA)									0
0498	Other									0
0499	<b>Subtotal</b>	3,370	0	0	0	0	0	0	3,370	3,370
<b>Transportation services</b>										
0610	Roadways	378,308	1,518,867	5,338,843		3,243,075	50,231	54,708	10,487,077	10,487,077
0620	Winter control									0
0630	Transit									0
0640	Parking									0
0650	Street lighting									0
0660	Air transportation									0
0698	Other									0
0699	<b>Subtotal</b>	378,308	1,518,867	5,338,843	0	3,243,075	50,231	54,708	10,487,077	10,487,077
<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	48,469	10,475						-74,269	-74,269
0860	Recycling		23,100							0
0898	Other									0
0899	<b>Subtotal</b>	48,469	33,575	0	0	0	0	0	-74,269	-74,269
<b>Health services</b>										
1010	Public health services									0
1020	Hospitals									0
1030	Ambulance services	981,253		660,427				25,593	1,641,680	1,641,680
1035	Ambulance dispatch									0
1040	Cemeteries									0
1098	Other									0
1099	<b>Subtotal</b>	981,253	0	660,427	0	0	0	25,593	1,641,680	1,641,680
<b>Social and family services</b>										
1210	General assistance	1,496							1,496	1,496
1220	Assistance to aged persons	430,885	262,131	266,203					822,286	822,286
1230	Child care									0
1298	Other									0
1299	<b>Subtotal</b>	432,381	262,131	266,203	0	0	0	0	823,782	823,782
1499	<b>Social housing</b>									0
<b>Recreation and cultural services</b>										
1610	Parks									0
1620	Recreation programs									0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill									0
1634	Rec. Fac. - Other									0
1640	Libraries	924,047			24,858				948,905	948,905
1650	Cultural services									0
1698	Other									0
1699	<b>Subtotal</b>	924,047	0	0	24,858	0	0	0	948,905	948,905
<b>Planning and development</b>										
1810	Planning and zoning	1,766							1,766	1,766
1820	Commercial and industrial									0
1830	Residential development									0
1840	Agriculture and reforestation									0
1850	Tile drainage/shoreline assistance									0
1898	Other									0
1899	<b>Subtotal</b>	1,766	0	0	0	0	0	0	1,766	1,766
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	<b>TOTAL</b>	2,865,311	2,012,839	6,265,473	24,858	3,243,075	50,231	80,301	14,126,294	14,126,294

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# FIR2006: ESSEX CO

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## Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299 <b>Balance, beginning of year</b> . . . . .	0	501,734	44,212,957
<b>Revenues</b>			
0410 Contributions from revenue fund . . . . .		26,701	13,782,782
0420 Contributions from capital fund . . . . .	21,997		237,484
0499 <b>Subtotal</b>	21,997	26,701	14,020,266
<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 Lot levies . . . . .			
0820 Subdivider contributions . . . . .			
0830 Recreational land (the Planning Act) . . . . .			
<b>Investment income</b>			
0840 From own funds . . . . .		19,508	622,448
0850 From other . . . . .			
0860 Gasoline Tax - Province . . . . .			
0861 Building Code Act, 1992 (Section 2.23) . . . . .			
0862 Gasoline Tax - Federal . . . . .			
0863 <b>Canada Transit Funding (Bill C-48)</b> . . . . .			
0870 <b>Inter - Reserve Fund / Reserves Transfer</b> . . . . .			
0895 <b>Other</b> <input type="text"/> . . . . .			
9910 <b>TOTAL Revenues</b>	21,997	46,209	14,642,714
<b>Expenditures</b>			
1010 Transferred to capital fund . . . . .			2,012,839
1020 Transferred to revenue fund . . . . .			2,108,111
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) . . . . .			
1070 <b>Inter - Reserve Fund / Reserves Transfer</b> . . . . .			
1096 <b>Other</b> <input type="text"/> . . . . .			
9920 <b>TOTAL Expenditures</b>	0	0	4,120,950
2099 <b>Balance, end of year</b> . . . . .	21,997	547,943	54,734,721

# FIR2006: ESSEX CO

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# Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

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 . . . . .			5,226,317
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			2,939,024
5060	Sick leave . . . . .			
5070	Insurance . . . . .			206,350
5080	Workplace Safety and Insurance Board (WSIB) . . . . .			756,966
5090	Post-employment benefits . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			
5670	Debenture repayment . . . . .			5,662,756
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 . . . . .			
5245	Waste disposal . . . . .			1,104,734
5250	Health services . . . . .			2,208,884
5255	Social and family services . . . . .			124,541
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - Other . . . . .			
5275	Libraries . . . . .			18,900
5280	Planning and development . . . . .			60,000
5290	Other [ ] . . . . .			
<b>Capital purposes</b>				
5405	General government . . . . .			
5410	Protection services . . . . .			
	Transportation services:			
5415	Roadways . . . . .			7,944,578
5420	Transit . . . . .			
	Environmental services:			
5425	Sanitary sewer system . . . . .			
5430	Storm sewer system . . . . .			
5435	Waterworks system . . . . .			
5440	Waste collection . . . . .			
5445	Waste disposal . . . . .		547,943	7,725,524
5450	Health services . . . . .			4,285,211
5455	Social and family services . . . . .			314,610
5460	Social housing . . . . .			
	Recreation and cultural services:			
5465	Parks . . . . .			
5471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5474	Recreation facilities - Other . . . . .			
5475	Libraries . . . . .			286,360
5480	Planning and development . . . . .			
5490	Other [Capital Reserve] . . . . .			11,044,966
<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) . . . . .			
5661	Building Code Act, 1992 (Section 2.23) . . . . .			
5690	Gasoline Tax - Province . . . . .			
5691	Gasoline Tax - Federal . . . . .		21,997	
5692	Canada Transit Funding (Bill C-48) . . . . .			
5697	Other [ ] . . . . .			

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## Schedule 60

### CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2006

9930	TOTAL	21,997	547,943	54,734,721
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Asmt Code: 3700

MAH Code: 45000

## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2006

Financial Assets		1
		\$
0299	Cash and temporary investments	40,199,538
<b>Accounts receivable</b>		
0410	Canada	551,172
0420	Ontario	1,437,364
0430	Upper-tier	
0440	Other municipalities	7,898,509
0450	School boards	
0490	Other receivables	2,683,645
0499	<b>Subtotal</b>	12,570,690
<b>Taxes receivable</b>		
0610	Current year's levies	
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	11,912,687
0815	Municipal	
0820	Government business enterprises	
0828	Other	
0829	<b>Subtotal</b>	11,912,687
<b>Debt Recoverable from Others</b>		
0861	Municipalities	34,411,366
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	<b>Subtotal</b>	34,411,366
<b>Other financial assets</b>		
0830	Inventories held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	5,067
0898	Pay advance due	5,067
0899	<b>Subtotal</b>	5,067
9910	<b>TOTAL Financial Assets</b>	99,099,348
<b>Other Assets</b>		
1010	Inventories of materials and supplies, and prepaid expenses	562,097
9920	<b>TOTAL Other Assets</b>	562,097
9930	<b>TOTAL Assets</b>	99,661,445
8010	* Market value of Investments included in Line 0829	

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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2006

### 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	7,690
2220	Ontario	359,178
2230	Upper-tier	
2240	Other municipalities	4,306,326
2250	School boards	
2260	Interest on debt	2,942,877
2270	Trade accounts payable	3,236,483
2290	Other	
2299		<b>Subtotal</b>
		10,852,554
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	21,997
2490	Other	
2499		<b>Subtotal</b>
		21,997
<b>Long term liabilities</b>		
2610	Debt issued	71,797,843
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>
		71,797,843
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	1,012,000
<b>Post employment benefits</b>		
2810	Accumulated sick leave	289,453
2820	Accrued vacation pay	1,496,297
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	385,872
2898	Other <input type="text" value="Post employment benefits"/>	3,891,950
2899		<b>Subtotal</b>
		6,063,572
<b>9940</b>		<b>TOTAL Liabilities</b>
		89,747,966
<b>9945</b>		<b>TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)</b>
		9,351,382

### Municipal Position

		1
		\$
<b>Fund balances</b>		
<b>Revenue fund</b>		
5010	General revenue	
	Special charges and special areas	
5026	Other <input type="text" value="LF2 &amp; LF3 perpetual care"/>	71,994
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>
		71,994
5299	Capital fund balance (SLC 50 5090 01)	-2,594,941
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	55,282,664
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
<b>9950</b>		<b>TOTAL Fund balances</b>
		52,759,717
<b>LESS: Amounts to be recovered in future years</b>		
5610	Long term liabilities	37,386,477
5615	Solid waste landfill closure and post-closure liabilities	
5620	Post employment benefits	5,450,602
5630	Interest	9,159
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other <input type="text"/>	
5699		<b>Subtotal</b>
		42,846,238
<b>6099</b>		<b>Municipal Position</b>
		9,913,479
<b>9960</b>		<b>TOTAL Liabilities and Municipal Position</b>
		99,661,445

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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2006

#### 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) . . . . .	60,985,732
0225	PLUS: Current Year Penalties and Interest . . . . .	
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	60,985,732
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"/> . . . . .	
0290	Taxes receivable, end of year . . . . .	0

#### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	60,985,732
0620	Previous year's tax . . . . .	
0630	Penalties and interest . . . . .	
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>60,985,732</b>



# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

### 1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1 \$
0210	To Ontario and agencies . . . . .	4,623,750
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	67,174,093
0299	<b>Subtotal</b>	71,797,843
0499	PLUS: All debt assumed by the municipality from others . . . . .	
	LESS: All debt assumed by others	
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	34,411,366
0640	Government Business Enterprises . . . . .	
0699	<b>Subtotal</b>	34,411,366
	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>	37,386,477

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	4,623,750
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="Sun Life Debenture"/> . . . . .	32,762,727
9920	<b>TOTAL Debt burden of the municipality</b>	37,386,477

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

1405	General government . . . . .	
1410	Protection services . . . . .	
	Transportation services:	
1415	Roadways . . . . .	3,281,428
1420	Transit . . . . .	
	Environmental services:	
1425	Sanitary sewer system . . . . .	
1430	Storm sewer system . . . . .	
1435	Waterworks system . . . . .	
1440	Waste collection . . . . .	
1445	Waste disposal . . . . .	32,762,727
1450	Health services . . . . .	1,342,322
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
	Recreation and cultural services:	
1465	Parks . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - Other . . . . .	
1475	Libraries . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	
9930	<b>TOTAL Debt burden of the municipality</b>	37,386,477

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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

### 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 . . . . .	<input type="text"/>
2420	University support . . . . .	<input type="text"/>
2430	Leases and other agreements . . . . .	<input type="text"/>
2440	Capital equipment, land acquisition . . . . .	<input type="text"/>
2496	Other <input type="text"/> Hospice . . . . .	600,000
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
<b>2499</b>	<b>TOTAL</b>	<b>600,000</b>

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# FIR2006: ESSEX CO

Asmt Code: 3700  
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## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS for the year ended December 31, 2006

### 8. Contingent liabilities

	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
	1	2	3
	Y or N	\$	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 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 . . . . .	616,500	122,565	
3014 Other . . . . .	-411,786	1,946,419	
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 TOTAL</b>	204,714	2,068,984	
Line 3099 includes:			
3110 Lump sum (balloon) repayments of long term debt . . . . .			
<b>Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)</b>			
3140 Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .			0
3150 Financing leases (not Tangible capital leases) beyond term of Council . . . . .			
<b>3199 TOTAL</b>			0

### 11. Long term debt refinanced

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

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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2006

#### 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 2007 . . . . .	193,651	2,160,494						
3220	Year 2008 . . . . .	264,149	2,170,897						
3230	Year 2009 . . . . .	341,152	2,177,725						
3240	Year 2010 . . . . .	425,122	2,179,248						
3250	Year 2011 . . . . .	516,552	2,175,258						
3260	Years 2012 to 2016 . . . . .	2,712,867	10,625,284						
3270	Years 2017 onwards . . . . .	32,932,984	21,238,955						
3280	Int. to be earned on sink. funds . . . . .								
3290	Downtown Revital. Program . . . . .								
3299	<b>TOTAL</b>	37,386,477	42,727,861	0	0	0	0	0	0

#### 13. Other notes

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

**FIR.mah@ontario.ca**

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





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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2006

### 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	14,033,454	Joint Service Agreement
1602	Social Housing	SOCIAL HOUSING	1499	6,116,526	Joint Service Agreement
1603	Child Care	Child care	1230	1,578,757	Joint Service Agreement
1604	Employment Support	General assistance	1210	368,648	Joint Service Agreement
1605					
1606					
1607					
1608					
1609					
1610					

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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2006

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						
0811						
0812						
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# FIR2006: ESSEX CO

Asmt Code: 3700

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2006

(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%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
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0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		