

2018 FINANCIAL INFORMATION RETURN

Municipality: **Amherstburg T**
Tier: **Lower-Tier**
Area: **Essex Co**

MSO Office: **Western Ontario**
Asmt Code: **3729**
MAH Code: **45409**

Submitting: **FIR Schedules Only**
Version: **2018.01001**

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:

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
20	TAXATION INFORMATION	
22	MUNICIPAL AND SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU OF TAXATION	
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES	
42	ADDITIONAL INFORMATION	
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS	
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS	
54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)	
60	CONTINUITY OF RESERVES AND RESERVE FUNDS	
61	DEVELOPMENT CHARGES RESERVE FUNDS	
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)	
79	COMMUNITY IMPROVEMENT PLANS	
80	STATISTICAL INFORMATION	
81	ANNUAL DEBT REPAYMENT LIMIT	
83	NOTES	

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	Niza Fadel
0022	Telephone	519-736-0012
0024	Fax	519-736-0011
0028	Email (Required)	finance@amherstburg.ca
0030	Website address of Municipality	www.amherstburg.ca
0091	Municipal Auditor	Cynthia A Swift
0092	Municipal Audit Firm	KPMG
0095	Municipal Auditor's Email (Required)	caswift@kpmg.ca
0090	Municipal Treasurer	Justin Rousseau
0093	Municipal Treasurer's Email (Required)	jrousseau@amherstburg.ca
0094	Date	1/13/2020

Signature of Municipal Treasurer

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source
1	2
(#)	(List)
0040 Households	9,202 MPAC
0041 Population	19,205 MPAC
0042 Youth Population	1,675 Stats Can

2018.01

FIR2018: Amherstburg T

Schedule 10

Asmt Code: 3729

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 45409

for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	23,016,049
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	213,822
9940	Subtotal	23,229,871
0510	Estimated tax revenue	
0620	Ontario Municipal Partnership Fund (OMPF)	1,257,700
0625	Revenue from Cannabis	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	1,257,700
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	575,996
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	2,557,716
0820	Canada conditional grants (SLC 12 9910 02)	0
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	686,579
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)	0
0899	Subtotal	3,820,291
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	108,067
1299	Total User Fees and Service Charges (SLC 12 9910 04)	12,252,792
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	476,540
1430	Rents, concessions and franchises	503,064
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	979,604
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	16,757
1620	Penalties and interest on taxes	286,814
1698	Other	
1699	Subtotal	303,571
Other revenue		
1805	Investment income	142,368
1806	Interest earned on reserves and reserve funds	184,713
1811	Gain/Loss on sale of land & capital assets	
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,602,603
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned Gas Tax and Grants	-307,171
1830	Donations	241,151
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	2,899,048
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other Emergency Operations	25,043
1891	Other Essex Power Youth in Comm Fund	17,064
1892	Other Drainage Superintendent Services	26,306
1893	Other Other grants	2,000
1894	Other CO-AN Park	81,418
1895	Other Change in Drainage	606,105
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	5,520,648
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	TOTAL Revenues	47,472,544

2018.01

FIR2018: Amherstburg T

Schedule 10

Asmt Code: 3729

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 45409

for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	47,472,544
2020	LESS: Total Expenses (SLC 40 9910 11)	40,919,323
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	6,553,221
2060	Accumulated surplus/(deficit) at the beginning of year	199,455,567
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	199,455,567
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	206,008,788

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year	5,371,476
6020	PLUS: Net Income for Government Business Enterprise for year	117,625
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	5,489,101

<u>Total of line 0899 includes:</u>		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit operating expenses	
4019	Provincial Gas Tax for Transit capital expenses	
4020	Provincial Gas Tax	0

<u>Total of line 0899 includes:</u>		1
Canada Gas Tax Funding		\$
4025	General Government	
Transportation Services:		
4030	Roads - Paved	686,579
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
Environmental Services:		
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4099	Canada Gas Tax	686,579

FIR2018: Amherstburg T

Asmt Code: 3729
MAH Code: 45409

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2018

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General government	298,102			237,558			
Protection services							
0410 Fire			3,000	28,431			
0420 Police	151,944		105,067	167,081			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control							
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	151,944	0	108,067	195,512	0	0	0
Transportation services							
0611 Roads - Paved				42,311	2,150,824	686,579	
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside							
0621 Winter Control - Except sidewalks, Parking Lots							
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional							
0632 Transit - Disabled & special needs							
0640 Parking							
0650 Street lighting							
0660 Air transportation							
0698 Other							
0699 Subtotal	0	0	0	42,311	2,150,824	686,579	0
Environmental services							
0811 Wastewater collection/conveyance				5,916,634	406,892		
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment				4,914,025			
0832 Water distribution/transmission							
0840 Solid waste collection							
0850 Solid waste disposal							
0860 Waste diversion							
0898 Other							
0899 Subtotal	0	0	0	10,830,659	406,892	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1098 Other							
1099 Subtotal	0	0	0	0	0	0	0
Social and family services							
1210 General assistance							
1220 Assistance to aged persons							
1230 Child care							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit/Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and cultural services							
1610 Parks	13,368			48,581			
1620 Recreation programs				81,089			
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other	112,582			666,169			
1640 Libraries							
1645 Museums							
1650 Cultural services							
1698 Other				62,042			
1699 Subtotal	125,950	0	0	857,881	0	0	0
Planning and development							
1810 Planning and zoning				75,040			
1820 Commercial and industrial							
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance				13,831			
1898 Other							
1899 Subtotal	0	0	0	88,871	0	0	0
1910 Other							
9910 TOTAL	575,996	0	108,067	12,252,792	2,557,716	686,579	0

FIR2018: Amherstburg T

Asmt Code: 3729
MAH Code: 45409

Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	N
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
0210	D Office Building	Y
0215	S Shopping Centre	N
0220	L Large Industrial	Y
0225	Other <input type="text"/>	N

2. Capping Parameters and Results

	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increases	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	\$	\$	%	%	\$	\$	Y or N	Y or N	Y or N
0320	M Multi-Residential										
0330	C Commercial	0.0%	0		0.0%	0.0%					
0340	I Industrial	0.0%	0		0.0%	0.0%					

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	Y	2016	4
0810	M Multi-Residential	Y	2016	4
0815	N New Multi-Residential	Y	2016	4
0820	C Commercial (Includes G, D, S)	Y	2016	4
0840	I Industrial (Includes L)	Y	2016	4
0850	F Farmland	Y	2016	4
0855	T Managed Forest	Y	2016	4
0860	P Pipeline	Y	2016	4

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

	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	2	20180228	20180430	2	20180731	20181031
1220	M Multi-Residential	2	20180228	20180430	2	20180731	20181031
1230	F Farmland	2	20180228	20180430	2	20180731	20181031
1240	T Managed Forest	2	20180228	20180430	2	20180731	20181031
1250	C Commercial	2	20180228	20180430	2	20180731	20181031
1260	I Industrial	2	20180228	20180430	2	20180731	20181031
1270	P Pipeline	2	20180228	20180430	2	20180731	20181031
1298	Other <input type="text"/>						

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FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

1. GENERAL PURPOSE LEVY INFORMATION

Phase-In Taxable Assessment
2,315,367,562

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
20,898,493	10,717,490	5,701,294	37,317,277

9299

TOTAL

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education	TOTAL	
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes		
1 LIST	2	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$	
2001	0	Amherstburg T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,009,237,400	1,929,006,441	0.929060%	0.476455%	0.170000%	1.575515%	17,921,627	9,190,848	3,279,311	30,391,786
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	25%	817,500	791,700	0.232265%	0.119114%	0.042500%	0.393879%	1,839	943	336	3,118
0050	MT	0	Multi-Residential	Full Occupied	1.955400	100%	30,790,700	27,401,865	1.816684%	0.931660%	0.170000%	2.918344%	497,805	255,292	46,583	799,680
0110	FT	0	Farmland	Full Occupied	0.250000	100%	189,780,300	175,753,776	0.232265%	0.119114%	0.042500%	0.393879%	408,215	209,347	74,695	692,257
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	830,600	740,950	0.232265%	0.119114%	0.042500%	0.393879%	1,721	883	315	2,919
0210	CT	0	Commercial	Full Occupied	1.082044	100%	98,012,911	93,017,584	1.005284%	0.515545%	1.324316%	2.845145%	935,091	479,548	1,231,847	2,646,486
0240	CU	0	Commercial	Excess Land	1.082044	70%	4,305,600	3,728,352	0.703699%	0.360882%	0.927021%	1.991602%	26,236	13,455	34,563	74,254
0270	CX	0	Commercial	Vacant Land	0.562000	100%	5,232,700	4,755,650	0.522132%	0.267768%	0.688606%	1.478506%	24,831	12,734	32,748	70,313
0340	ST	0	Shopping Centre	Full Occupied	1.082044	100%	21,141,000	19,601,000	1.005284%	0.515545%	1.324316%	2.845145%	197,046	101,052	259,579	557,677
0510	IT	0	Industrial	Full Occupied	1.942500	100%	28,959,900	27,643,268	1.804699%	0.925514%	1.340000%	4.070213%	498,878	255,842	370,420	1,125,140
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.942500	100%	97,100	91,000	1.804699%	0.925514%	1.340000%	4.070213%	1,642	842	1,219	3,703
0540	IU	0	Industrial	Excess Land	1.942500	65%	2,730,900	2,391,367	1.173054%	0.601584%	0.871000%	2.645638%	28,052	14,386	20,829	63,267
0570	IX	0	Industrial	Vacant Land	1.942500	65%	6,604,000	5,591,246	1.173054%	0.601584%	0.871000%	2.645638%	65,588	33,636	48,700	147,924
							0	0				0	0	0	0	
							0	0				0	0	0	0	
0710	PT	0	Pipeline	Full Occupied	1.303000	100%	12,280,000	11,798,799	1.210565%	0.620821%	1.340000%	3.171386%	142,832	73,249	158,104	374,185
2140	JT	0	Industrial, NConstr.	Full Occupied	1.942500	100%	2,296,000	2,012,007	1.804699%	0.925514%	1.090000%	3.820213%	36,311	18,621	21,931	76,863
2440	XT	0	Commercial, NConstr.	Full Occupied	1.082044	100%	11,314,100	10,966,357	1.005284%	0.515545%	1.090000%	2.610829%	110,243	56,537	119,533	286,313
2445	XU	0	Commercial, NConstr.	Excess Land	1.082044	70%	82,400	76,200	0.703699%	0.360882%	0.763000%	1.827581%	536	275	581	1,392
							0	0				0	0	0	0	
9201							Subtotal	2,424,513,111	2,315,367,562				20,898,493	10,717,490	5,701,294	37,317,277

FIR2018: Amherstburg T

Asmt Code: 3729
 MAH Code: 45409

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001												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
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												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
												0	0	0
9601						Subtotal	0					0	0	0

2018.01

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2018

		Municipal Taxes		Education	TOTAL
		LT / ST	UT	Taxes	
		12	13	14	15
		\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	733,412	357,737	297,518	1,388,667
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	21,631,905	11,075,227	5,998,812	38,705,944
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements	315,841			315,841
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: 150px;" type="text" value="Capital Replacement & Reserve Levies"/>	1,152,249			1,152,249
9890	Subtotal	1,468,090	0	0	1,468,090
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input style="width: 150px;" type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	23,099,995	11,075,227	5,998,812	40,174,034

FIR2018: Amherstburg T **Schedule 24**
Asmt Code: 3729 **PAYMENTS-IN-LIEU of TAXATION**
MAH Code: 45409 **for the year ended December 31, 2018**

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		12,199,400	119,967	61,523	861	182,351

RUC DTN 1 LIST	Tax Rate 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
2001	0	Amherstburg T													
1010	RF 0	Residential	PIL: Full Occupied	1.000000	100%	516,800	492,700	0.929060%	0.476455%	0.170000%	1.575515%	4,577	2,347	838	7,762
1028	RG 0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,239,400	2,088,150	0.929060%	0.476455%		1.405515%	19,400	9,949	0	29,349
1210	CF 0	Commercial	PIL: Full Occupied	1.082044	100%	7,489,200	6,771,900	1.005284%	0.515545%		1.520829%	68,077	34,912	0	102,989
1218	CP 0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.082044	100%	1,900	1,750	1.005284%	0.515545%	1.324316%	2.845145%	18	9	23	50
1220	CG 0	Commercial	PIL: 'General' Only (No Educ.)	1.082044	100%	2,598,100	2,509,800	1.005284%	0.515545%		1.520829%	25,231	12,939	0	38,170
1280	CY 0	Commercial	PIL: Vacant Land	0.562000	100%	397,500	262,500	0.522132%	0.267768%		0.789900%	1,371	703	0	2,074
1520	IG 0	Industrial	PIL: 'General' Only (No Educ.)	1.942500	100%	89,000	70,000	1.804699%	0.925514%		2.730213%	1,263	648	0	1,911
1580	IY 0	Industrial	PIL: Vacant Land	1.942500	65%	2,600	2,600	1.173054%	0.601584%		1.774638%	30	16	0	46
												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
												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	13,334,500	12,199,400				119,967	61,523	861	182,351

2018.01

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2018

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13	\$	\$
		\$	\$		
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	119,967	61,523	861	182,351
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	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises	3,292	1,811	6,856	11,959
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				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text" value="CAPITAL REPLACEMENT & RESERVE"/>	6,558			6,558
9892	Subtotal	9,850	1,811	6,856	18,517
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	129,817	63,334	7,717	200,868

2018.01001

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MAH Code: 45409

Schedule 26 TAXATION and PAYMENTS-IN-LIEU SUMMARY for the year ended December 31, 2018

1. Municipal and School Board Taxation

						TOTAL					
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
							56.074%	1.300%	32.724%	9.902%	0.000%

Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other	
0010 Residential	2,010,054,900	2,009,441,775	1,929,798,141	1,929,204,366	30,394,904	17,923,466	9,191,791	3,279,647	2,340,815	11,570	819,902	107,360		
0050 Multi-residential	30,790,700	60,208,135	27,401,865	53,581,607	799,680	497,805	255,292	46,583	38,836	79	7,178	490		
0110 Farmland	189,780,300	47,445,075	175,753,776	43,938,444	692,257	408,215	209,347	74,695	63,904		9,240	1,551		
0140 Managed Forests	830,600	207,650	740,950	185,238	2,919	1,721	883	315	167		144	4		
9110 Subtotal	2,231,456,500	2,117,302,635	2,133,694,732	2,026,909,654	31,889,760	18,831,207	9,657,313	3,401,240	2,443,722	11,649	836,464	109,405	0	0
0210 Commercial	107,551,211	112,256,254	101,501,586	106,145,763	2,791,053	986,158	505,737	1,299,158	728,490	16,889	425,136	128,643		0
0215 Commercial New Construction	11,396,500	12,304,766	11,042,557	11,923,797	287,705	110,779	56,812	120,114	67,353	1,561	39,306	11,894		0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0	0		0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0		0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0		0
0340 Shopping Centre	21,141,000	22,875,492	19,601,000	21,209,144	557,677	197,046	101,052	259,579	145,556	3,375	84,945	25,704		0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0		0
9120 Subtotal	140,088,711	147,436,512	132,145,143	139,278,704	3,636,435	1,293,983	663,601	1,678,851	941,399	21,825	549,387	166,240	0	0
0510 Industrial	38,391,900	68,229,701	35,716,881	63,952,862	1,340,034	594,160	304,706	441,168	247,381	5,735	144,368	43,684		0
0515 Industrial New Construction	2,296,000	4,459,980	2,012,007	3,908,324	76,863	36,311	18,621	21,931	12,298	285	7,177	2,172		0
0610 Large Industrial	0	0	0	0	0	0	0	0	0	0	0	0		0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0		0
9130 Subtotal	40,687,900	72,689,681	37,728,888	67,861,186	1,416,897	630,471	323,327	463,099	259,678	6,020	151,545	45,856	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0		0
0710 Pipelines	12,280,000	16,000,840	11,798,799	15,373,835	374,185	142,832	73,249	158,104	88,655	2,055	51,738	15,655		0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0		0
9160 Adj. for shared PIL properties	0	0	0	0	0	0	0	0	0	0	0	0		0
9170 Supplementary Taxes	0	0	0	0	1,388,667	733,412	357,737	297,518	192,186	2,987	81,057	21,288		0
9180 Total Levied by Rate					38,705,944	21,631,905	11,075,227	5,998,812	3,925,640	44,537	1,670,191	358,444	0	0
9190 Amts Added to Tax Bill	0	0	0	0	1,468,090	1,468,090	0	0	0	0	0	0		0
9192 Other Taxation Amounts	0	0	0	0	0	0	0	0	0	0	0	0		0
9199 TOTAL before Adj.	2,424,513,111	2,353,429,668	2,315,367,562	2,249,423,379	40,174,034	23,099,995	11,075,227	5,998,812	3,925,640	44,537	1,670,191	358,444	0	0

2. Payments-in-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST	UT	6 \$
1010 Residential	2,756,200	2,756,200	2,580,850	2,580,850	37,111	23,977	12,296	838
1050 Multi-residential	0	0	0	0	0	0	0	0
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	2,756,200	2,756,200	2,580,850	2,580,850	37,111	23,977	12,296	838
1210 Commercial	10,486,700	11,140,353	9,545,950	10,192,626	143,283	94,697	48,563	23
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	10,486,700	11,140,353	9,545,950	10,192,626	143,283	94,697	48,563	23
1510 Industrial	91,600	176,165	72,600	139,258	1,957	1,293	664	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	91,600	176,165	72,600	139,258	1,957	1,293	664	0
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS	0	0	0	0	0	0	0	0
9280 Total Levied by Rate					182,351	119,967	61,523	861
9290 Amts Added to PILS	0	0	0	0	0	0	0	0
9292 Other PIL Amounts	0	0	0	0	18,517	9,850	1,811	6,856
9299 TOTAL before Adj.	13,334,500	14,072,719	12,199,400	12,912,734	200,868	129,817	63,334	7,717

Part 3 contains Distribution of PILS by School Boards

2018.01

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Asmt Code: 3729

MAH Code: 45409

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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	44,024	22,577	838	67,439	90,527	157,966	134,734	22,394	838										
5020 Canada Enterprises				0		0													
Ontario																			
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	0	0	0		0													
5236 Hydro-Electric Power Dams	0	0	0	0		0													
5240 Other TOWN & MOE	75,944	38,946	23	114,913	-224	114,689	75,796	38,870	23			13		8			2		
Ontario Enterprises																			
5410 Ontario Mortgage and Housing Corporation				0		0													
5430 Liquor Control Board of Ont.				0		0													
5432 Railway Rights-of-way	3,292	1,811	6,856	11,959		11,959	3,292	1,811	6,856			3,786	49	2,485		536			
5434 Utility Corridors/Transmission	0	0	0	0		0													
5437 Ontario Lottery and Gaming Corp.				0		0													
5460 Other	6,557			6,557	-6,557	0													
5610 Municipal Enterprises				0		0													
5910 Other Muns and Enterprises				0		0													
5950 Amounts Added to PIL	0	0	0	0		0													
9599 TOTAL	129,817	63,334	7,717	200,868	83,746	284,614	213,822	63,075	7,717			4,637	49	2,493		538		0	

FIR2018: Amherstburg T

Asmt Code: 3729

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Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410	Public Housing							0			0
1420	Non-Profit/Cooperative Housing							0			0
1430	Rent Supplement Programs							0			0
1497	Other							0			0
1498	Other							0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610	Parks	698,170	5,021	99,358			388,437	992,270			992,270
1620	Recreation programs	570,374		213,418				783,792			783,792
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0			0
1634	Rec. Fac. - All Other	862,838	247,387	954,565			1,232,807	3,297,597			3,297,597
1640	Libraries						14,598	14,598			14,598
1645	Museums						14,661	14,661			14,661
1650	Cultural services							0			0
1698	Other TOURISM	63,102	1,575	199,794				264,471			264,471
1699	Subtotal	2,194,484	253,983	1,268,419	0	0	1,650,503	5,367,389	0	0	5,367,389
Planning and development											
1810	Planning and zoning	509,733		26,065	45,414		6,850	588,062			588,062
1820	Commercial and Industrial	608,588		10,471	20,301			639,360			639,360
1830	Residential development							0			0
1840	Agriculture and reforestation							0			0
1850	Tile drainage/shoreline assistance		2,385					2,385			2,385
1898	Other BYLAW	297,553		28,909	40,593			367,055			367,055
1899	Subtotal	1,415,874	2,385	65,445	106,308	0	6,850	1,596,862	0	0	1,596,862
1910	Other							0			0
9910	TOTAL	14,433,852	1,522,019	10,521,286	4,605,451	57,154	41,770	9,737,791	0	0	40,919,323

2018.01

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Asmt Code: 3729

MAH Code: 45409

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
Total of column 1 includes:		
5010	Salaries and wages	10,652,316
5020	Employee benefits	3,781,536
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	14,433,852
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	14,433,852
Total of column 3 includes:		
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of column 5 includes:		
5610	Short term interest costs	57,154
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	41,770
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
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	
5895	Other <input type="text"/>	
5896	Other <input type="text"/>	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
Tourism		
5991	Specify <input type="text"/>	
5992	Specify <input type="text"/>	
5993	Specify <input type="text"/>	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

FIR2018: Amherstburg T

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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	2018 Opening Net Book Value	COST				2018 Closing Cost Balance	AMORTIZATION				2018 Closing Net Book Value
		2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs		2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1	2	3	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing											
1410 Public Housing	0	0				0	0			0	0
1420 Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430 Rent Supplement Programs	0	0				0	0			0	0
1497 Other	0	0				0	0			0	0
1498 Other	0	0				0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and cultural services											
1610 Parks	6,905,256	11,021,011	720,951			11,741,962	4,115,755	388,437		4,504,192	7,237,770
1620 Recreation programs	0	0				0	0			0	0
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634 Rec. Fac. - All Other	19,035,323	24,932,541				24,932,541	5,897,218	1,232,807		7,130,025	17,802,516
1640 Libraries	360,598	617,335				617,335	256,737	14,598		271,335	346,000
1645 Museums	258,226	534,067				534,067	275,841	14,661		290,502	243,565
1650 Cultural services	0	0				0	0			0	0
1698 Other	0	0				0	0			0	0
1699 Subtotal	26,559,403	37,104,954	720,951	0	0	37,825,905	10,545,551	1,650,503	0	12,196,054	25,629,851
Planning and development											
1810 Planning and zoning	37,938	92,691				92,691	54,753	6,850		61,603	31,088
1820 Commercial and Industrial	0	0				0	0			0	0
1830 Residential development	0	0				0	0			0	0
1840 Agriculture and reforestation	0	0				0	0			0	0
1850 Tile drainage/shoreline assistance	0	0				0	0			0	0
1898 Other	0	0				0	0			0	0
1899 Subtotal	37,938	92,691	0	0	0	92,691	54,753	6,850	0	61,603	31,088
1910 Other	0	0				0	0			0	0
9910 Total Tangible Capital Assets	247,333,608	421,177,621	7,769,915	1,461,210	0	427,486,326	173,847,995	9,737,791	923,389	182,662,397	244,823,929

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2018

SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV)	2018 Closing Net Book Value (NBV)
		1	11
		\$	\$
General Capital Assets			
2005	Land	6,424,842	7,113,255
2010	Land Improvements	4,094,448	3,756,277
2020	Buildings	23,169,307	22,441,002
2030	Machinery & Equipment	982,923	1,103,643
2040	Vehicles	1,096,985	2,123,729
2097	Other <input type="text" value="INFORMATION TECHNOLOGY"/>	751,495	584,841
2098	Other <input type="text"/>	0	
2099	Total General Capital Assets	36,520,000	37,122,747
		2018 Opening Net Book Value (NBV)	2018 Closing Net Book Value (NBV)
		1	11
		\$	\$
Infrastructure Assets			
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	210,813,608	207,701,182
2297	Other <input type="text"/>	0	
2298	Other <input type="text"/>	0	
2299	Total Infrastructure Assets	210,813,608	207,701,182
9920	Total Tangible Capital Assets	247,333,608	244,823,929
2405	Construction-in-progress	2,007,797	3,746,684
9921	Total Tangible Capital Assets and Construction-in-progress	249,341,405	248,570,613

2018.01

FIR2018: Amherstburg T

Schedule 51

Asmt Code: 3729

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

MAH Code: 45409

for the year ended December 31, 2018

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
0299	General government	537,047	44,862	537,047	44,862
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other <input type="text"/>	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	510,389	1,409,921	510,389	1,409,921
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other <input type="text"/>	0			0
0699	Subtotal	510,389	1,409,921	510,389	1,409,921
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	960,361	2,291,901	960,361	2,291,901
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other <input type="text"/>	0			0
0899	Subtotal	960,361	2,291,901	960,361	2,291,901
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other <input type="text"/>	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other <input type="text"/>	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other <input type="text"/>	0			0
1498	Other <input type="text"/>	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			0
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other <input type="text"/>	0			0
1699	Subtotal	0	0	0	0
	Planning and development				
1810	Planning and zoning	0			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 <input type="text"/>	0			0
1899	Subtotal	0	0	0	0
1910	Other <input type="text"/>	0			0
1910	Other	0	0	0	0
1910	Total Construction-In-Progress	2,007,797	3,746,684	2,007,797	3,746,684

2018.01

FIR2018: Amherstburg T

Schedule 53

Asmt Code: 3729

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 45409

(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATION

for the year ended December 31, 2018

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,553,221
1020	Acquisition of tangible capital assets	-8,970,983
1030	Amortization of tangible capital assets (SLC 51 9910 08)	9,737,791
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-2,882,965
1050	Proceeds on sale of tangible capital assets	2,882,965
1060	Write-downs of tangible capital assets	
1070	Other <input type="text" value="Prior Period Adjustment in Amortization"/>	3,989
1071	Other <input type="text"/>	
1099	Subtotal	770,797
1210	Change in supplies inventories	
1220	Change in prepaid expenses	-185,249
1230	Other <input type="text"/>	
1299	Subtotal	-185,249
1410	(Increase)/decrease in net financial assets/net debt	7,138,769
1420	Net financial assets (net debt), beginning of year	-50,563,247
9910	Net financial assets (net debt), end of year	-43,424,478

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing 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	Infrastructure Ontario	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	0
Financing from Dedicated Revenue		
0405	Municipal Property Tax by Levy	1,711,067
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	6,248,860
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	790,526
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0419	Donations	241,151
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc.	
0447	Investment income	
0448	Prepaid special charges	
0495	Other <input type="text"/>	
0496	Other <input type="text" value="SCF Grant"/>	406,892
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
0501	Subtotal	9,398,496
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	0
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	2,557,716
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01)	686,579
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	3,244,295
0499	Subtotal	12,642,791
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	12,642,791
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	3,671,808

2018.01

FIR2018: Amherstburg T

Schedule 54

Asmt Code: 3729

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 45409

for the year ended December 31, 2018

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
Cash received from		
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises	
0260	Investments	
0298	Other <input type="text"/>	
0299	Subtotal	0
Cash paid for		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	0
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text"/>	
0899	Cash provided by / (applied to) investing transactions	0
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	0
Cash:		
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

2018.01001

FIR2018: Amherstburg T

Schedule 54

Asmt Code: 3729

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 45409

for the year ended December 31, 2018

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
Operating Transactions		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	6,553,221
2020	Non-cash items including amortization	9,741,780
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-2,882,965
2030	Prepaid expenses	-185,249
2040	Change in deferred revenue	1,421,281
2096	Other <input type="text" value="Taxes & Trades Receivables"/>	916,714
2097	Other <input type="text" value="Payables & ERB"/>	575,189
2098	Other <input type="text" value="Accrued Interest"/>	-177
2099	Cash provided by operating transactions	16,139,794
Capital Transactions		
0610	Proceeds on sale of tangible capital assets	2,882,965
0620	Cash used to acquire tangible capital assets	-8,970,981
0630	Change in construction-in-progress	
0698	Other <input type="text"/>	
0699	Cash applied to capital transactions	-6,088,016
Investing Transactions		
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other <input type="text" value="GBE - Hydro Investment"/>	-117,625
0899	Cash provided by / (applied to) investing transactions	-117,625
Financing Transactions		
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-2,663,951
1030	Temporary loans	-2,646,066
1031	Repayment of temporary loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Cash applied to financing transactions	-5,310,017
1210	Increase in cash and cash equivalents	4,624,136
1220	Cash and cash equivalents, beginning of year	15,812,820
9920	Cash and cash equivalents, end of year	20,436,956

		2018 Actual 1 \$
Cash and cash equivalents represented by:		
1401	Cash	20,436,956
1402	Temporary borrowings	
1403	Short term investments	
1404	Other <input type="text"/>	
9940	Cash and cash equivalents, end of year	20,436,956

		1 \$
Cash:		
1501	Unrestricted	12,041,525
1502	Restricted	7,676,829
1503	Unallocated	718,602
9950	Cash and cash equivalents, end of year	20,436,956

FIR2018: Amherstburg T

Asmt Code: 3729
MAH Code: 45409

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
0299 Balance, beginning of year	7,111,743	2,005,067	10,601,626
0310 Allocation of Surplus		1,392,070	4,496,187
0315 Allocation of Surplus : for operating		1,392,070	4,068,916
0320 Allocation of Surplus : for capital			427,271
Development Charges Act			
0610 Non-discounted services	1,581,034		
0620 Discounted services			
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699 Subtotal Development Charges Act	1,581,034		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)			
0841 Investment Income	159,138	59,656	125,058
0860 Gasoline Tax - Province	411,948		
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862 Gasoline Tax - Federal	686,579		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other	21,382		
0896 Other	34,874		
0897 Other	1,751,065		
0898 Other	919,984		
9940 TOTAL Revenues & Surplus	5,566,004	1,451,726	4,621,245
Less: Utilization of reserve funds and reserves (transfers)			
1012 For acquisition of tangible capital asset	2,542,121	1,093,146	2,613,593
1015 For current operations		208,120	4,055,668
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	790,526		
1026 Development Charges earned to operations (SLC 61 0299 07)	812,077		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)			
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	4,144,724	1,301,266	6,669,261
2099 Balance, end of year	8,533,023	2,155,527	8,553,610

2018.01

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
5010 Working funds		1,713,896	1,721,649
5020 Contingencies			
Asset Replacement funds for: Sewer & Water			
5030 Sewer			
5040 Water			
5050 Replacement of equipment			
5060 Sick leave			
5070 Insurance			373,264
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5091 Tax rate stabilization			
5630 Lot levies			
5660 Parking revenues			
5670 Debenture repayment			
5680 Exchange rate stabilization			
Per Service Purpose:			
5205 General government			
5210 Protection services			445,629
Transportation services:			
5215 Roadways			
5216 Winter Control			
5220 Transit			
5221 Parking			
5222 Street lighting			
5223 Air transportation			
Environmental services:			
5225 Wastewater system			2,890,952
5230 Storm water system			
5235 Waterworks system		441,631	1,559,577
5240 Solid waste collection			
5245 Solid waste disposal			
5246 Waste diversion			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			2,124,087
5266 Recreation programs			
5271 Recreation facilities - Golf Course, Marina, Ski Hill			
5274 Recreation facilities - All Other			55,000
5275 Libraries			
5276 Museums			
5277 Cultural services			
5280 Planning and development			-659,054
5290 Other Elections & Economic Development			42,506
Obligatory Deferred Revenue:			
5610 Development Charges Act - Non-discounted services	4,802,991		
5620 Development Charges Act - Discounted services	1,068,604		
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)			
5661 Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690 Gasoline Tax - Province	112,713		
5691 Gasoline Tax - Federal	112,713		
5692 Canada Transit Funding (Bill C-48)			
5693 Building Canada Fund (BCF)			
5695 Other OCIF	1,406,570		
5696 Other MAINSTREET GRANT	12,189		
5697 Other OMCC	97,260		
5698 Other OTHER DEFERRED REVENUE	919,983		
5699 Other			
9930 TOTAL	8,533,023	2,155,527	8,553,610

2018.01

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2018

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Development Charges											
0205 General Government	0				0					0	0
0210 Fire Protection	211,252	77,680	39,633		117,313					0	328,565
0215 Police Protection	83,327		14,900		14,900					0	98,227
0220 Roads and Structures	1,154,980	391,079	215,889		606,968		457,517			457,517	1,304,431
0225 Transit	0				0					0	0
0230 Wastewater	561,750	552,557	104,000		656,557	504,194	333,009			837,203	381,104
0235 Stormwater	0				0					0	0
0240 Water	1,828,506	522,682	339,476		862,158					0	2,690,664
0245 Emergency Medical Services	0				0					0	0
0250 Homes for the Aged	0				0					0	0
0255 Daycare	0				0					0	0
0260 Housing	0				0					0	0
0265 Parkland Development	1,097,491	21,017	160,141		181,158	222,994				222,994	1,055,655
0270 GO Transit	0				0					0	0
0275 Library	0				0					0	0
0280 Recreation	10,594	450	1,905		2,355					0	12,949
0285 Development Studies	0				0					0	0
0286 Parking	0				0					0	0
0287 Animal Control	0				0					0	0
0288 Municipal Cemeteries	0				0					0	0
0290 Other	63,500		-63,500		-63,500					0	0
0295 Other	32,566	15,569	6,195		21,764	54,330				54,330	0
0296 Other	690,060		-659,501		-69,539	30,559				30,559	0
0297 Other	0				0					0	0
0299 TOTAL	5,734,026	1,581,034	159,138	0	1,740,172	812,077	790,526	0	0	1,602,603	5,871,595

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

**Schedule 62
DEVELOPMENT CHARGES RATES**

for the year ended December 31, 2018

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify)

Sq. Foot

RESIDENTIAL CHARGES (\$)

Service	1	2	3	Apartments		17	6	7	8	9	
				< = 1 Bedroom	> = 2 Bedroom						
1	Municipal Wide Charges						Special Care/Special Dwelling Units				
	<i>If Other, Please Specify ></i>										
490 Public Works	3,104.00	3,104.00	2,149.00	1,381.00	1,807.00		1,038.00				
210 Fire	619.00	619.00	429.00	274.00	360.00		206.00				
110 Administration Studies	124.00	124.00	86.00	56.00	72.00		42.00				
690 Wastewater	4,565.00	4,565.00	3,160.00	2,031.00	2,657.00		1,526.00				
670 Water	4,331.00	4,331.00	2,998.00	1,926.00	2,520.00		1,449.00				
9910	TOTAL MUNICIPAL WIDE CHARGES	12,743.00	12,743.00	8,822.00	5,668.00	7,416.00	0.00	4,261.00	0.00	0.00	

NON - RESIDENTIAL CHARGES (\$)

NON Res.	Industrial	Commercial	Institutional	Wind Turbines & Telecommunication Towers	Solar Farms (per sq ft)	Other
10	11	12	13	14	15	16
<i>If Other, Please Specify ></i>						
1.71				3,104.84	1.71	
0.31				618.45	0.31	
0.07				124.95	0.07	
2.34						
2.21						
6.64	0.00	0.00	0.00	3,848.24	2.09	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS
for the year ended December 31, 2018

2018.01

FIR2018: Amherstburg T

Schedule 70

Asmt Code: 3729

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 45409

for the year ended December 31, 2018

Financial Assets		1
		\$
0299	Cash and cash equivalents	20,436,956
Accounts receivable		
0410	Canada	439,975
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	3,548,703
0499	Subtotal	3,988,678
Taxes receivable		
0610	Current year's levies	893,163
0620	Prior year's levies	163,694
0630	Prior year's levies	112,597
0640	Penalties and interest	134,213
0690	LESS: Allowance for uncollectables	90,837
0699	Subtotal	1,212,830
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	5,489,101
0828	Other	
0829	Subtotal	5,489,101
Debt Recoverable from Others		
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	1,317,376
0845	Subtotal	1,317,376
Other financial assets		
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	32,444,941
8010	* Market value of Investments included in Line 0829	5,489,101

2018.01

FIR2018: Amherstburg T**Schedule 70**

Asmt Code: 3729

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 45409

for the year ended December 31, 2018

Liabilities		1
Temporary loans		\$
2010	Operating purposes	3,389,267
Tangible Capital Assets:		
2020	Canada	
2030	Ontario	
2040	Other	2,752,762
2099	Subtotal	6,142,029
Accounts Payable		
2210	Canada	3,492
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	775,502
2270	Trade accounts payable	5,941,467
2290	Other	1,437,478
2299	Subtotal	8,157,939
2301	Estimated Tax Liabilities (PS3510)	
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	8,533,023
2490	Other	
2499	Subtotal	8,533,023
Long term liabilities		
2610	Debt issued	35,677,228
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	35,677,228
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	17,359,200
2899	Subtotal post employment benefits	17,359,200
Liability for contaminated sites		
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	75,869,419
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	-43,424,478
Non-Financial Assets		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	248,570,613
6250	Inventories of Supplies	
6260	Prepaid Expenses	862,653
6299	Total Non-Financial Assets	249,433,266
9970	Total Accumulated Surplus/(Deficit)	206,008,788
Analysis of the Accumulated Surplus/(Deficit)		1
		\$
6410	Equity in Tangible Capital Assets	248,570,613
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	10,709,137
6430	General Surplus/ (Deficit)	-5,625,770
6431	Unexpended capital financing	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	
5076	Other	-105,525
5077	Other	7,660
5078	Other	
5079	Other	
5098	Total Local Boards	-97,865
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	5,489,101
6601	Unfunded Employee Benefits	-17,359,200
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-35,677,228
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-53,036,428
9971	Total Accumulated Surplus/(Deficit)	206,008,788

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	1,852,200
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	40,174,034
0225	PLUS: Current Year Penalties and Interest	286,815
0240	LESS: Total cash collections (SLC 72 0699 09)	40,847,750
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	161,632
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="Allowance for doubtful account"/>	-90,837
0290	Taxes receivable, end of year	1,212,830

Cash Collections

		9
		\$
0610	Current year's tax	39,119,240
0620	Previous year's tax	1,419,506
0630	Penalties and interest	309,004
0640	Amounts added to tax bills for collection purposes only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	40,847,750

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2018

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	5,563	5	133	37	5,738	48,332	24,045	78,115	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	2,932	56	1,934	423	5,345	8,997	4,604	18,946	
2299	Vacant Unit Rebates (Mun. Act 364)	13,849	321	8,082	2,446	24,698	25,636	12,565	62,899	
2399	Reduction for Heritage Property (Mun. Act 365.2)	191				191	981	500	1,672	
2890	Other					0			0	
2891	Other					0			0	
2892	Other					0			0	
2893	Other					0			0	
2899	Tax adjustments before allowances	22,535	382	10,149	2,906	35,972	83,946	41,714	161,632	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A					0			0	
4420	Net Impact of 5% Capping Limit Program					0			0	
4890	Other					0			0	
4891	Other					0			0	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	
Additional Information										
6010	Recovery of Tax Deferrals					0			0	
7010	Entitlement of School Boards	3,907,742	44,204	1,662,535	356,076	5,970,557				

2018.01

FIR2018: Amherstburg T

Schedule 74

Asmt Code: 3729

LONG TERM LIABILITIES AND COMMITMENTS

MAH Code: 45409

for the year ended December 31, 2018

1. Debt burden of the municipality

		1
		\$
All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		
0210	To Ontario and agencies	21,022
0220	To Canada and agencies	
0230	To Others	35,656,206
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	35,677,228
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	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
LESS: Debt retirement funds		
0810	Sewer	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal	
1020	Enterprises and others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	35,677,228

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	35,077,228
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text" value="Private Company"/>	600,000
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	35,677,228

3. Debt burden of the municipality: Analysed by function

1405	General government	610,535
1410	Protection services	65,724
Transportation services:		
1415	Roadways	4,346,014
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
Environmental services:		
1425	Wastewater system	21,558,154
1430	Storm water system	
1435	Waterworks system	3,526,363
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
Recreation and cultural services:		
1465	Parks	66,017
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	5,443,082
1475	Libraries	
1476	Museums	
1477	Cultural services	29,755
1480	Planning and development	
1490	Other long term liabilities	31,584
9930	TOTAL Net Long Term Liabilities of the Municipality	35,677,228

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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'	
	Other currency:	
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"/>
------	---------------------	----------------------

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	<input type="text"/>
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies	<input type="text"/>
2199	Subtotal	0
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"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499	TOTAL	0

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019	981,516	398,161					1,614,010	1,006,736
3220	Year 2020	564,864	371,041					1,656,050	937,400
3230	Year 2021	578,122	356,631					1,727,840	865,385
3240	Year 2022	391,893	341,708					1,803,019	789,988
3250	Year 2023	402,326	326,207					1,579,280	700,826
3260	Years 2024 to 2028	2,171,112	1,385,101					8,439,912	2,591,329
3270	Years 2029 onwards	5,502,878	1,425,830					8,264,406	931,018
3280	Int. to be earned on sink. funds								
3299	TOTAL	10,592,711	4,604,679	0	0	0	0	25,084,517	7,822,682

13. Other notes

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

FIR.mah@ontario.ca

3601

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

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		ESSEX POWER CORPORATION					
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
Assets							
0210	Current	21,442,000					21,442,000
0220	Capital	65,984,000					65,984,000
0297	Other	10,734,000					10,734,000
0298	Other <input type="text" value="Regulatory balances"/>	10,920,000					10,920,000
0299	Total Assets	109,080,000	0	0	0	0	109,080,000
Liabilities							
0410	Current	63,267,000					63,267,000
0420	Long-term						0
0497	Other						0
0498	Other <input type="text" value="Regulatory balances"/>	6,712,000					6,712,000
0499	Total Liabilities	69,979,000	0	0	0	0	69,979,000
9910	Net Equity	39,101,000	0	0	0	0	39,101,000
0610	Municipality's Share	5,489,101					5,489,101
STATEMENT OF OPERATIONS							
0810	Revenues	84,294,000					84,294,000
0820	Expenses	81,236,000					81,236,000
9920	Net Income (Loss)	3,058,000	0	0	0	0	3,058,000
1010	Municipality's Share	383,594					383,594
1020	Dividends paid	265,969					265,969

2018.01001

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Asmt Code: 3729

MAH Code: 45409

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

Community Improvement Plans (Section 28 of the Planning Act)

Grants

- 2010 Environment Site Assessment/Remediation
- 2020 Development/Redevelopment of Land/Buildings

Loans

- 2210 Loans issued in current year (2018)
- 2220 Outstanding Loans as of 2018

Tax Assistance (per Municipal Act 365.1 ss21)

- 2410 Cancellation
- 2420 Deferral

Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

- 2610 Year: 2019
- 2620 Year: 2020
- 2630 Year: 2021
- 2640 Year: 2022
- 2650 Year: 2023
- 2660 Years beyond 2023

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205 Administration	31.00	11.00	5.00
0210 Fire	9.00	67.00	0.00
0211 Uniform	8.00		
0212 Civilian	1.00	67.00	
0215 Police	35.00	0.00	0.00
0216 Uniform	31.00		
0217 Civilian	4.00		
0260 Court Security	0.00	0.00	0.00
0261 Uniform			
0262 Civilian			
0263 Prisoner Transportation	0.00	0.00	0.00
0264 Uniform			
0265 Civilian			
0220 Transit			
0225 Public Works	33.00	2.00	12.00
0227 Ambulance	0.00	0.00	0.00
0228 Uniform			
0229 Civilian			
0230 Health Services			
0235 Homes for the Aged			
0240 Other Social Services			
0245 Parks and Recreation	9.00	56.00	9.00
0250 Libraries			
0255 Planning	2.00	3.00	
0290 Other		13.00	
0298 Subtotal	119.00	152.00	26.00

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	66%	18%	
--	-----	-----	--

Employees of Joint Local Boards

0305 Administration	12.00	10.00	
0310 Fire	0.00	0.00	0.00
0311 Uniform			
0312 Civilian			
0315 Police	0.00	4.00	0.00
0316 Uniform			
0317 Civilian		4.00	
0360 Court Security	0.00	0.00	0.00
0361 Uniform			
0362 Civilian			
0363 Prisoner Transportation	0.00	0.00	0.00
0364 Uniform			
0365 Civilian			
0320 Transit			
0325 Public Works			
0327 Ambulance	0.00	0.00	0.00
0328 Uniform			
0329 Civilian			
0330 Health Services			
0335 Homes for the Aged			
0340 Other Social Services			
0345 Parks and Recreation			
0350 Libraries			
0355 Planning			
0390 Other			
0398 Subtotal	12.00	14.00	0.00

0399 TOTAL	131.00	166.00	26.00
-------------------	---------------	---------------	--------------

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

**Schedule 80
STATISTICAL INFORMATION**

for the year ended December 31, 2018

2. Selected investments of own sinking funds as at Dec. 31

0610 Own sinking funds

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

3. Municipal procurement this year

1010 Total construction contracts awarded

1020 Construction contracts awarded at \$100,000 or greater

Number of Contracts	Value of Contracts
1	2
#	\$

4. Building permit information

1210 Residential properties

1220 Multi-Residential properties

1230 All other property classes

1299 **Subtotal**

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
312	33,657,811
40	8,484,000
50	4,989,109
402	47,130,920

5. Insured value of physical assets

1410 Buildings

1420 Machinery and equipment

1430 Vehicles

1497 Other

1498 Other

1499 **Subtotal**

1
\$
149,441,430
3,279,300
8,095,600
160,816,330

6. Total Dollar Losses due to Structural Fires

1510 Losses due to structural fires, averaged over 3 yrs (2016 - 2018)

1
\$

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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					
0802					
0803					
0804					
0805					
0806					
0807					
0808					
0809					
0810					
0811					
0812					
0813					
0814					
0815					
0816					
0817					
0818					
0819					
0820					
0821					
0822					
0823					
0824					
0825					
0826					
0827					
0828					
0829					
0830					
0831					
0832					
0833					
0834					
0835					
0836					
0837					
0838					
0839					
0840					
0841					
0842					
0843					
0844					
0845					
0846					
0847					
0848					
0849					

2018.01001

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

(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%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
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%		

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2018

9. Building Permit Information (Performance Measures)

1300 What method does your municipality use to determine total construction value?

1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Applicant's Declared Value

Total Value of Construction Activity

1304 Total Value of Construction Activity for 2018 based on permits issued.

1 \$
47,130,920

Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):

1306 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 10 working days

Median Number of Working Days
1
#
10

1308 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

Reference : provincial standard is 15 working days

15

1310 **Category 3 : Large Buildings (large residential/commercial/industrial/institutional)**

Reference : provincial standard is 20 working days

20

1312 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**

Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

--

Number Of Building Permit Applications

1314 **Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)**

1316 **Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)**

1318 **Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)**

1320 **Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications**

1322 **Subtotal**

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
90		90
30		30
		0
		0
120	0	120

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

10. Planning and Development

Land Use Planning (using building permit information)

1350 Number of residential units in new detached houses

1352 Number of residential units in new semi-detached houses

1354 Number of residential units in new row houses

1356 Number of residential units in new apartments/condo apartments

1358 **Subtotal**

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
84	90	
34	34	
6	6	
124	130	0

Land Designated for Agricultural Purposes

1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.

Hectares
1
#
14,144

11. Transportation Services

1710 Roads : Total Paved Lane Km

1720 Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.

1
#
401
131

1722 Has the entire municipal road system been rated?

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y

FIR2018: Amherstburg T

Asmt Code: 3729

MAH Code: 45409

Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2018

1725	Indicate the rating system used and the year the rating was conducted.				MDIS 2016
1730	Roads : Total UnPaved Lane Km	68			
1740	Winter Control : Total Lane Km maintained in winter				
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.				
1755	Transit : Population of Service Area.				
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	6,411			
Rating Of Bridges And Culverts					
		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number		
		1	2		
		#	#		
1765	Bridges	21	26		
1766	Culverts	43	74		
1767	Subtotal	64	100		
		Column 1	Column 2	Column 3	Description 4
		#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				OSIM
12. Environmental Services		1			
		#			
1810	Wastewater Main Backups : Total number of backed up wastewater mains	15			
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	106			
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	2,415.000			
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater	18.995			
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	7,185			
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)	5,625			
1845	Water Treatment : Total Megalitres of Drinking Water Treated	2,733.000			
1850	Water Main Breaks : Number of water main breaks in a year	7			
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	340			
1860	Solid Waste Collection : Total tonnes collected from all property classes	6,869			
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	6,869			
1870	Waste Diversion : Total tonnes diverted from all property classes				
13. Recreation Services		1			
		#			
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	36			
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	15,114			
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	545,893			
14. Other Revenue (Used for the calculation of Operating Cost)		1			
		\$			
2310	Fire Services: Other revenue				
2320	Paved Roads : Other revenue				
2330	Solid Waste Disposal : Other revenue				
2340	Waste Diversion : Other Revenue				
2370	Assessment on Exempt Properties (Enter data from returned roll)	82,508,069			

FIR2018: Amherstburg T **Schedule 81**
Asmt Code: 3729 **ANNUAL DEBT REPAYMENT LIMIT**
MAH Code: 45409 **based on the information reported for the year ended December 31, 2018**

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
		\$
Debt Charges for the Current Year		
0210	Principal (SLC 74 3099 01)	2,663,951
0220	Interest (SLC 74 3099 02)	1,522,019
0299	Subtotal	4,185,970
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	4,185,970

		1
		\$
Excluded Debt Charges		
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	21,296
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	21,296
9920	Net Debt Charges	4,164,674

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01)	47,472,544
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	13,831
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01)	4,391,412
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	686,579
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	0
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	108,067
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	0
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	1,602,603
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	-307,171
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2299	Subtotal	6,481,490
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	0
2610	Net Revenues	40,977,223
2620	25% of Net Revenues	10,244,306
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	6,079,632

For Illustration Purposes Only

Annual Interest Rate @ Term years =