

2002 FINANCIAL INFORMATION RETURN

Municipality: **Owen Sound C**
 Tier: **Lower-Tier**
 Area: **Grey Co**

MSO Office: **Southwest Ontario**
 Asmt Code: **4259**
 MAH Code: **47101**

FIR2001 Data Pre-Loaded

Submitting: **FIR and MPMP**
 Version: **2002-01**

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	R. A. Kennedy
0022	Telephone	519 376 4440 ext 241
0024	Fax	519 371 0511
0028	Email (Required)	rkennedy@city.owen-sound.on.ca
0030	Website address of Municipality	http://www.CITY.OWEN-SOUND.ON.CA
0091	Municipal Auditor	
0092	Municipal Audit Firm	BDO LLP
0090	Municipal Treasurer	Wayne Ritchie
0094	Date	24/Jun/03

Signature of Municipal Treasurer

Signature

Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	\$ 34,924,253
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	35,389,826
0054	Total Assets (SLC 70 9930 01)	28,092,455
0070	Outstanding In-Year Critical Errors	0

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)	14,139,975
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	374,571
Ontario Unconditional Grants		
0610	Community reinvestment fund	2,069,500
0695	Other SPECIAL CIRCUMSTANCE FUND	4,950
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	2,074,450
Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)	401,815
0820	Canada conditional grants (SLC 12 9910 02)	82,456
0899	Subtotal	484,271
1099	Revenue from other municipalities (SLC 12 9910 03)	5,793,063
1299	User fees and service charges (SLC 12 9910 04)	9,423,178
Licences, permits, rents, etc.		
1410	Trailer revenue and permits	
1420	Licences and permits	149,154
1430	Rents, concessions and franchises	
1499	Subtotal	149,154
Fines and penalties		
1605	Provincial Offences Act (POA) <i>Municipality which administers POA only</i>	
1610	Other fines	
1620	Penalties and interest on taxes	310,840
1699	Subtotal	310,840
Other revenue		
Investment income		
1810	From own funds	318,533
1820	From other	
1830	Donations	
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	85,711
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	404,244
9910	TOTAL Revenue fund revenues	33,153,746
Transfers from Own Funds		
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)	1,770,507
9920	TOTAL Transfers	1,770,507
9930	TOTAL Revenue fund receipts	34,924,253
Continuity of Revenue Fund Balance		\$
5010	Accumulated net revenue (deficit), beginning of year	758,420
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01)	34,924,253
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15)	35,389,826
5050	PLUS: Adjustments for PSAB	
5060	PLUS:	
5090	Accumulated net revenue (deficit), end of year	292,847
Continuity of Government Business Enterprise Equity		\$
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

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges
		1	2	3	4
		\$	\$	\$	\$
0299	General government			45,000	299,132
Protection services					
0410	Fire			119,283	42,429
0420	Police	187,961	1,492	330,703	272,905
0430	Conservation authority				
0440	Protective inspection and control				249,090
0450	Emergency measures				
0460	Provincial Offences Act (POA)				
0498	Other <input type="text"/>				
0499	Subtotal	187,961	1,492	449,986	564,424
Transportation services					
0610	Roadways				86,837
0620	Winter control				
0630	Transit				281,436
0640	Parking				320,957
0650	Street lighting				
0660	Air transportation				46,290
0698	Other <input type="text"/>				
0699	Subtotal	0	0	0	735,520
Environmental services					
0810	Sanitary sewer system				2,065,992
0820	Storm sewer system				
0830	Waterworks system				2,601,584
0840	Waste collection				65,992
0850	Waste disposal				1,191,145
0860	Recycling	8,787			210,413
0898	Other <input type="text"/>				
0899	Subtotal	8,787	0	0	6,135,126
Health services					
1010	Public health services				
1020	Hospitals				
1030	Ambulance services			5,008,604	13,830
1035	Ambulance dispatch				
1040	Cemeteries				168,589
1098	Other <input type="text"/>				
1099	Subtotal	0	0	5,008,604	182,419
Social and family services					
1210	General assistance				
1220	Assistance to aged persons				
1230	Child care				
1298	Other <input type="text"/>				
1299	Subtotal	0	0	0	0
1499	Social housing				
Recreation and cultural services					
1610	Parks				257,387
1620	Recreation programs	1,024	6,600	48,884	260,669
1630	Recreation facilities				568,242
1640	Libraries	118,082	2,312	235,366	88,173
1650	Cultural services	35,461	32,388		129,330
1698	Other <input type="text"/>				
1699	Subtotal	154,567	41,300	284,250	1,303,801
Planning and development					
1810	Planning and zoning	50,500	38,704		87,368
1820	Commercial and industrial		960	5,223	100,201
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other <input type="text" value="BUSINESS IMPROVEMENT AREA"/>				15,187
1899	Subtotal	50,500	39,664	5,223	202,756
3099	Electricity				
3299	Gas				
3499	Telephone				
9910	TOTAL	401,815	82,456	5,793,063	9,423,178

FIR2002: Owen Sound C

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General Information

1. Optional Property Classes in Effect

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

2. 5% Capping Limit Program

	Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection
	2 Y, N or NA	3 %	4 \$
0420	M Multi-Residential	N	40.6246% 21,778
0430	C Commercial	N	67.1963% 240,200
0440	I Industrial	N	87.5531% 22,226

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 Y or N	3 #	4 \$	5 %	6 \$	7 %
0610	C Commercial	N				
0620	I Industrial	N				

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

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

5. Rebates for Eligible Charities

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

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

	INTERIM Billing Installments			FINAL Billing Installments			
	Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date	
	2 #	3 YYYYMMDD	4 YYYYMMDD	5 #	6 YYYYMMDD	7 YYYYMMDD	
1210	R Residential	2	20020228	20020328	2	20020830	20021031
1220	M Multi-Residential	2	20020228	20020328	2	20020830	20021031
1230	F Farmland	2	20020228	20020328	2	20020830	20021031
1240	T Managed Forest	2	20020228	20020328	2	20020830	20021031
1250	C Commercial	2	20020228	20020328	2	20020830	20021031
1260	I Industrial	2	20020228	20020328	2	20020830	20021031
1270	P Pipeline	2	20020228	20020328	2	20020830	20021031
1298	Other						

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

1. GENERAL PURPOSE LEVY INFORMATION

						Taxable Assessment				LT/ST Taxes	UT Taxes	Education Taxes	TOTAL	
9299	TOTAL						999,582,250				13,838,439	6,185,519	8,487,320	28,511,279

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL 15 \$	
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$		
2001	0	Owen Sound C													
0010	RT	0	Residential	Full Occupied	1.0000	100%	688,539,702	1.003819%	0.447904%	0.373000%	1.824723%	6,911,692	3,083,997	2,568,253	12,563,942
0050	MT	0	Multi-Residential	Full Occupied	2.0974	100%	76,999,440	2.105410%	0.939434%	0.373000%	3.417844%	1,621,154	723,359	287,208	2,631,721
0210	CT	0	Commercial	Full Occupied	1.9412	100%	145,022,959	1.948613%	0.869471%	2.194773%	5.012857%	2,825,936	1,260,933	3,182,925	7,269,794
0270	CX	0	Commercial	Vacant Land	0.9835	51%	4,686,130	0.987256%	0.440514%	1.111936%	2.539706%	46,264	20,643	52,107	119,014
0320	DT	0	Office Building	Full Occupied	1.7619	100%	2,404,895	1.768629%	0.789162%	1.992092%	4.549883%	42,534	18,979	47,908	109,420
0340	ST	0	Shopping Centre	Full Occupied	2.3098	100%	35,756,760	2.318621%	1.034569%	2.611473%	5.964663%	829,064	369,928	933,778	2,132,770
0510	IT	0	Industrial	Full Occupied	2.9278	100%	11,040,831	2.804022%	1.272520%	2.545500%	6.622042%	309,587	140,497	281,044	731,128
0570	IX	0	Industrial	Vacant Land	1.9031	65%	2,036,164	1.822614%	0.827138%	1.654575%	4.304327%	37,111	16,842	33,690	87,643
0610	LT	0	Large Industrial	Full Occupied	4.4140	100%	24,952,776	4.227390%	1.918461%	3.837616%	9.983467%	1,054,851	478,709	957,592	2,491,152
0620	LU	0	Large Industrial	Excess Land	2.8691	65%	121,608	2.747804%	1.247000%	2.494450%	6.489254%	3,342	1,516	3,033	7,891
0710	PT	0	Pipeline	Full Occupied	2.5391	100%	3,774,000	2.548797%	1.137273%	2.003121%	5.689191%	96,192	42,921	75,598	214,710
0110	FT	0	Farmland	Full Occupied	0.2500	100%	610,800	0.250955%	0.111976%	0.093250%	0.456181%	1,533	684	570	2,786
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.9412	100%	439,500	1.948613%	0.869471%	2.194773%	5.012857%	8,564	3,821	9,646	22,032
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.9278	100%	478,000	2.804022%	1.272520%	2.545500%	6.622042%	13,403	6,083	12,167	31,653
0575	IJ	0	Industrial	Vacant Land, Shared PIL	1.9031	65%	28,000	1.822614%	0.827138%	1.654575%	4.304327%	510	232	463	1,205
0240	CU	0	Commercial	Excess Land	1.3588	70%	2,690,685	1.364029%	0.608630%	1.536341%	3.509000%	36,702	16,376	41,338	94,416
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
9201	Subtotal						999,582,250					13,838,439	6,185,519	8,487,320	28,511,279

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699

TOTAL

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001														
0010	RT	0	Residential	Full Occupied	1.0000	100%						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
9601						Subtotal	0					0		0

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MAH Code: 47101

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2002

Municipal Taxes		Education Taxes	TOTAL
LT / ST	UT	14	15
12	13		
\$	\$	\$	\$
22,276		-22,276	0

4. ADJUSTMENTS TO TAXATION

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

5. SUPPLEMENTARY TAXES

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

6. AMOUNT LEVIED BY TAX RATE

9910 **TOTAL Levied by Tax Rate**

7. AMOUNTS ADDED TO TAX BILL

8005	Local improvements	312			312
8010	Sewer and water service charges				0
8015	Sewer and water connection charges	42,369			42,369
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	188,644			188,644
8097	Other <input type="text"/>				0
9890	Subtotal	231,325	0	0	231,325

8. OTHER TAXATION AMOUNTS

8045	Railway rights-of-way (RTC = W)	15,235		14,962	30,197
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	15,235	0	14,962	30,197

9. TOTAL AMOUNT LEVIED

9990 **TOTAL Levies**

172,109	64,816	154,532	391,457
14,032,824	6,250,335	8,619,576	28,902,736
312			312
			0
42,369			42,369
			0
			0
			0
			0
188,644			188,644
			0
231,325	0	0	231,325
15,235		14,962	30,197
			0
			0
15,235	0	14,962	30,197
14,279,384	6,250,335	8,634,538	29,164,258

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2002

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

						PIL Assessment				LT/ST PILS	UT PILS	Education PILS	TOTAL	
9299	TOTAL						11,243,595				170,518	76,085	81,134	327,737

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	Tax Rates				Municipal PILS			TOTAL 15 \$	
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Education PILS 14 \$		
2001	0	Owen Sound C													
1010	RF	0	Residential	PIL: Full Occupied	1.0000	100%	3,174,000	1.003819%	0.447904%	0.373000%	1.824723%	31,861	14,216	11,839	57,917
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.0000	100%	202,000	1.003819%	0.447904%	0.000000%	1.451723%	2,028	905	0	2,932
1050	MF	0	Multi-Residential	PIL: Full Occupied	2.0974	100%	804,000	2.105410%	0.939434%	0.373000%	3.417844%	16,927	7,553	2,999	27,479
1210	CF	0	Commercial	PIL: Full Occupied	1.9412	100%	2,075,160	1.948613%	0.869471%	2.194773%	5.012857%	40,437	18,043	45,545	104,025
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.9412	100%	3,122,260	1.948613%	0.869471%	0.000000%	2.818084%	60,841	27,147	0	87,988
1280	CY	0	Commercial	PIL: Vacant Land	0.9835	51%	1,095,200	0.987256%	0.440514%	1.111936%	2.539706%	10,812	4,825	12,178	27,815
1310	GF	0	Parking Lot	PIL: Full Occupied	0.9835	100%	770,975	0.987256%	0.440514%	1.111936%	2.539706%	7,611	3,396	8,573	19,580
											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	
9201	Subtotal						11,243,595					170,518	76,085	81,134	327,737

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2002

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9699 TOTAL		0		0

6001 1010	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	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 \$						
	RF	0	Residential	PIL: Full Occupied	1.0000	100%													
9601							Subtotal												0

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2002

	Municipal PILS		Education PILS	TOTAL	
	LT / ST	UT			
4. SUPPLEMENTARY PAYMENTS-IN-LIEU	12	13	14	15	
	\$	\$	\$	\$	
9799 Total of all supplementary PILS (Supps, Omits, Section 444)	91,604	40,874	0	132,478	
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE	TOTAL PILS Levied by Tax Rate				
9910	262,122	116,959	81,134	460,215	
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	
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	2,272			2,272	
8051 Utility transmission and utility corridors (RTC = U) - from Province				0	
8055 Institutional Payments - Heads and Beds (Mun. Act 157, 158)	56,325			56,325	
8060 Hydro-electric Power Dams - from Province				0	
8098 Other <input type="text"/>				0	
9892	Subtotal	58,597	0	58,597	
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	320,719	116,959	81,134	518,812

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2002

1. Municipal and School Board Taxation						TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	85.529%	0.000%	14.406%	0.065%	0.000%
Property Class Group	Taxable Asmt. (CVA) 16	Taxable Asmt. (Wtd & Disc CVA) 2	TOTAL Taxes 3	Municipal Taxes		Education Taxes 6	Distribution of Education Taxes in column 6 by School Board				
	\$	\$	\$	LT / ST 4	UT 5	\$	ENG - Public 7	FRE - Public 8	ENG - Separate 9	FRE - Separate 10	Other 11
0010 Residential	688,539,702	688,539,702	12,563,942	6,911,692	3,083,997	2,568,253	2,316,749	1,828	247,554	2,122	
0050 Multi-residential	76,999,440	161,498,625	2,631,721	1,621,154	723,359	287,208	273,166	226	13,268	548	
0110 Farmland	610,800	152,700	2,786	1,533	684	570	533		37		
0140 Managed Forests	0	0	0	0	0	0					
9110 Subtotal	766,149,942	850,191,027	15,198,449	8,534,379	3,808,040	2,856,031	2,590,448	2,054	260,859	2,670	0
0210 Commercial	152,839,274	287,266,027	7,505,255	2,917,466	1,301,773	3,286,016	2,810,496	0	473,383	2,136	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	2,404,895	4,237,185	109,420	42,534	18,979	47,908	40,975	0	6,902	31	0
0340 Shopping Centre	35,756,760	82,590,964	2,132,770	829,064	369,928	933,778	798,651	0	134,520	607	0
9120 Subtotal	191,000,929	374,094,176	9,747,445	3,789,064	1,690,680	4,267,701	3,650,122	0	614,805	2,774	0
0510 Industrial	13,582,995	36,278,235	851,630	360,612	163,653	327,365	279,992	0	47,160	213	0
0610 Large Industrial	25,074,384	110,368,342	2,499,044	1,058,193	480,226	960,625	821,613	0	138,388	624	0
9130 Subtotal	38,657,379	146,646,577	3,350,674	1,418,805	643,879	1,287,990	1,101,605	0	185,548	837	0
0710 Pipelines	3,774,000	9,582,563	214,710	96,192	42,921	75,598	64,658	0	10,891	49	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	22,276	0	-22,276	-19,052		-3,209	-15	
9170 Supplementary Taxes			391,457	172,109	64,816	154,532	133,461		20,977	94	
9180 Total Levied by Rate			28,902,736	14,032,824	6,250,335	8,619,576	7,521,243	2,054	1,089,871	6,409	0
9190 Amts Added to Tax Bill			231,325	231,325	0	0					
9192 Other Taxation Amounts			30,197	15,235	0	14,962	12,797		2,155	10	
9199 TOTAL before Adj.	999,582,250	1,380,514,344	29,164,258	14,279,384	6,250,335	8,634,538	7,534,040	2,054	1,092,026	6,419	0

2. Payments-In-Lieu of Taxation						Part 3 contains Distribution of PILS by School Boards					
Property Class Group	PIL Asmt. (CVA) 16	PIL Asmt. (Wtd & Disc CVA) 2	Total PILS Levied 3	Municipal PILS		Education PILS 6					
	\$	\$	\$	LT / ST 4	UT 5	\$					
1010 Residential	3,376,000	3,376,000	60,849	33,889	15,121	11,839					
1050 Multi-residential	804,000	1,686,310	27,479	16,927	7,553	2,999					
1110 Farmland	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0					
9210 Subtotal	4,180,000	5,062,310	88,329	50,816	22,674	14,838					
1210 Commercial	6,292,620	10,634,954	219,828	112,090	50,015	57,723					
1310 Parking Lot	770,975	758,254	19,580	7,611	3,396	8,573					
1320 Office Building	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0					
9220 Subtotal	7,063,595	11,393,208	239,408	119,702	53,411	66,296					
1510 Industrial	0	0	0	0	0	0					
1610 Large Industrial	0	0	0	0	0	0					
9230 Subtotal	0	0	0	0	0	0					
1718 Pipelines	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0					
9270 Supplementary PILS			132,478	91,604	40,874	0					
9280 Total Levied by Rate			460,215	262,122	116,959	81,134					
9290 Amts Added to PILs			0	0	0	0					
9292 Other PIL Amounts			58,597	58,597	0	0					
9299 TOTAL before Adj.	11,243,595	16,455,517	518,812	320,719	116,959	81,134					

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2002

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	22,933	10,233	25,829	58,995	-7,046	51,949	42,938	9,011	0								
5020 Canada Enterprises				0		0											
Ontario																	
Municipal Tax Assist. Act																	
5210 Prev. Exempt Properties	111,189	50,137		161,326	-10,100	151,226	104,568	46,658	0								
5220 Other Mun. Tax Asst. Act	36,937	15,957	1,565	54,459		54,459	38,502	15,957	0								
5230 Inst. Payments - Heads and Beds	56,325	0	0	56,325		56,325	56,325	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				0		0											
Ontario Enterprises																	
5410 Ontario Housing Corp.	31,861	14,216	11,839	57,916		57,916	31,861	14,216	11,839			7,644		3,307		888	
5430 Liquor Control Board of Ont.	7,736	3,452		11,188		11,188	7,736	3,452	0								
5432 Railway Rights-of-way	0	0	0	0		0											
5434 Utility Corridors/Transmission	2,272	0	0	2,272		2,272	2,272	0	0								
5437 Ontario Lottery and Gaming Corp.				0		0											
5460 Other				0		0											
5610 Municipal Enterprises	34,539	15,411	38,902	88,852		88,852	73,442	15,410	0								
5910 Other Munic., Enterprises	16,927	7,553	2,999	27,479		27,479	16,927	7,553	2,999			2,774		225			
5950 Amounts Added to PIL	0	0	0	0		0											
9599 TOTAL	320,719	116,959	81,134	518,812	-17,146	501,666	374,571	112,257	14,838			10,418	0	3,532	888	0	

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Upper-Tier ONLY **Schedule 28**

UPPER-TIER ENTITLEMENTS

for the year ended December 31, 2002

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		-										0
0202		-										0
0203		-										0
0204		-										0
0205		-										0
0206		-										0
0207		-										0
0208		-										0
0209		-										0
0210		-										0
0211		-										0
0212		-										0
0213		-										0
0214		-										0
0215		-										0
0216		-										0
0217		-										0
0218		-										0
0219		-										0
0220		-										0
0221		-										0
0299	TOTAL Upper-Tier Entitlement		0	0	0	0	0	0	0	0	0	0

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

**Schedule 40
REVENUE FUND EXPENDITURES
for the year ended December 31, 2002**

		Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities
		1	2	3	4	5	6	7	8	9	12	13	14	11	15
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government															
0240	Governance	409,598		70,263	21,675	15,823	0	517,359		7,408	0			524,767	524,767
0250	Corporate Management	540,920		103,683	54,568	5,866		705,027				-69,212		-69,212	-69,212
0260	Program Support	288,167		296,866	627,452	12,318		1,224,803		643,599	3,493	-1,228,296	15,269	658,868	643,599
0299	Subtotal	1,238,685	0	470,812	703,695	34,007	0	2,447,189	0	651,007	-65,719	-1,933,323	15,269	1,114,423	1,099,154
Protection services															
0410	Fire	2,143,454		131,504	79,966	84		2,355,008		189,451		148,480	16,512	2,709,451	2,692,939
0420	Police	4,313,789	55,175	313,637	193,901	7,685		4,884,187	76,825	138,857	7,147	298,182	35,998	5,441,196	5,405,198
0430	Conservation authority			5,186			123,512	128,698				7,461		136,159	136,159
0440	Protective inspection and control	247,148		22,944	56,983	333		327,008		6,427	-8,979	19,000	1,263	346,719	345,456
0450	Emergency measures							0						0	0
0460	Provincial Offences Act (POA)							0						0	0
0498	Other							0						0	0
0499	Subtotal	6,704,391	55,175	473,271	330,450	8,102	123,512	7,694,901	76,825	334,735	168	473,123	53,773	8,633,525	8,579,752
Transportation services															
0610	Roadways	1,125,317	442,665	85,311	324,840	3,511		1,981,644	868,627	666,513	-443,168	186,252	138,844	3,398,712	3,259,868
0620	Winter control	475,109		642,716	112			1,117,937				64,816		1,182,753	1,182,753
0630	Transit	938		56,670	714,707	75		772,390		37,506	38,836	49,208		897,940	897,940
0640	Parking	98,208		89,229	61,628	114		249,179			79,324	19,046		347,549	347,549
0650	Street lighting	88		13,987	125,465			139,540				8,090		147,630	147,630
0660	Air transportation	6,500		59,008	104,732	49		170,289		18,500		10,946		199,735	199,735
0698	Other							0						0	0
0699	Subtotal	1,706,160	442,665	946,921	1,331,484	3,749	0	4,430,979	868,627	722,519	-325,008	338,358	138,844	6,174,319	6,035,475
Environmental services															
0810	Sanitary sewer system	102,388	37,637	138,054	686,851			964,930	47,591	842,705	209,968	119,736		2,184,930	2,184,930
0820	Storm sewer system							0						0	0
0830	Waterworks system	665,074	34,987	537,867	315,055	19,835		1,572,818	57,756	1,699,557	37,531	194,711	-9,295	3,553,078	3,562,373
0840	Waste collection	203,091		191,233	5,990			403,914		38,848	15,450	26,566		484,778	484,778
0850	Waste disposal	185,721		157,855	428,241			771,817		286,527	132,801	114,420	782,367	2,087,932	1,305,565
0860	Recycling	18,184		58,894	347,273	135		424,486		15,000	28,395	27,127		495,008	495,008
0898	Other							0						0	0
0899	Subtotal	1,174,458	72,624	1,083,903	1,787,010	19,970	0	4,137,965	105,347	2,882,637	424,145	482,560	773,072	8,805,726	8,032,654
Health services															
1010	Public health services							0						0	0
1020	Hospitals							0						0	0
1030	Ambulance services	4,349,467		504,742	68,116	100,109		5,022,434				291,518	5,637	5,319,589	5,313,952
1035	Ambulance dispatch							0						0	0
1040	Cemeteries	185,141		58,426	16,398	32		259,997		29,815	4,815	17,123	702	312,452	311,750
1098	Other							0						0	0
1099	Subtotal	4,534,608	0	563,168	84,514	100,141	0	5,282,431	0	29,815	4,815	308,641	6,339	5,632,041	5,625,702
Social and family services															
1210	General assistance							0						0	0
1220	Assistance to aged persons						22,202	22,202				1,287		23,489	23,489
1230	Child care							0						0	0
1298	Other							0						0	0
1299	Subtotal	0	0	0	0	0	22,202	22,202	0	0	0	1,287	0	23,489	23,489
1499	Social housing							0						0	0
Recreation and cultural services															
1610	Parks	536,086		193,067	81,371	567	2,572	813,663		288,424		64,148	4,336	1,170,571	1,166,235
1620	Recreation programs	450,991		153,198	182,302	16,269		802,760			-32,338	44,668		815,090	815,090
1630	Recreation facilities	453,719	117,204	108,067	363,083	219		1,042,292	148,201	12,460	-45,525	67,105		1,224,533	1,224,533
1640	Libraries	651,127		309,845			35,265	996,237		5,000	0	58,363	5,398	1,064,998	1,059,600
1650	Cultural services	205,556		125,090	63,061	7,071	3,500	404,278		11,521	6,000	24,455		446,254	446,254
1698	Other							0						0	0
1699	Subtotal	2,297,479	117,204	889,267	689,817	24,126	41,337	4,059,230	148,201	317,405	-71,863	258,739	9,734	4,721,446	4,711,712
Planning and development															
1810	Planning and zoning	206,125		77,816	76,923	27,964		388,828		33,902	16,272	25,940	6,688	471,530	464,842
1820	Commercial and Industrial	168,810		194,337	155,827	3,577		522,551		27,501	17,190	32,888		600,130	600,130
1830	Residential development							0						0	0
1840	Agriculture and reforestation							0						0	0
1850	Tile drainage/shoreline assistance							0						0	0
1898	Other [BUSINESS IMPROVEMENT A]	58,476		141,553			5,000	205,029				11,887		216,916	216,916
1899	Subtotal	433,411	0	413,706	232,750	31,541	5,000	1,116,408	0	61,403	33,462	70,815	6,688	1,288,576	1,281,888
3099	Electricity							0						0	0
3299	Gas							0						0	0
3499	Telephone							0						0	0
5099	Non-Functionalized Amounts													0	0
9910	TOTAL	18,089,192	687,668	4,841,048	5,159,710	221,636	192,051	29,191,305	1,199,000	4,999,521	0	0	1,003,719	36,383,545	35,389,826

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

Additional information contained in Schedule 40

		1
		\$
Total of column 1 and 14 includes:		
5010	Salaries and wages	15,650,125
5020	Employee benefits	2,439,067
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	-153,473
5099	Subtotal	17,935,719
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	
Total of columns 2 and 8 includes:		
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)	
5430	Interest portion of transit debt charges (Included on line 0630)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	16,300
5820	Grants to universities and colleges	
5830	GT Transit	
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	22,202
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	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or (Exclude debt charges reported in columns 2 and 8)	0
Line 0630 of column 11 includes:		
6110	Conventional transit services	897,940
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	558,195
6220	Sanitary sewer treatment and disposal	1,626,735
6299	Subtotal	2,184,930
Line 0820 of column 11 includes:		
6410	Storm sewer collection	
6420	Storm sewer treatment and disposal	
6499	Subtotal	0
Line 0820 of column 11 includes:		
6510	Urban storm water management	
6520	Rural storm water management	
6599	Subtotal	0
Line 0830 of column 11 includes:		
6610	Waterworks treatment	703,711
6620	Waterworks distribution	2,849,367
6699	Subtotal	3,553,078

FIR2002: Owen Sound C

Asmt Code: 4259
 MAH Code: 47101

Schedule 42

ADDITIONAL REVENUE FUND INFORMATION
 for the year ended December 31, 2002

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
Total of column 14 includes:			
6810	Unfunded Post-Employment Benefits	147,752	0
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities	782,367	0
6830	Accrued Interest		
6890	Other CHANGE IN INVENTORY NOT FOR SA	73,600	0
6899	Subtotal	1,003,719	0

Additional information contained in Schedule 12 (CMSM's only)		1
Total of column 3 includes:		\$
8210	Revenue received from other municipalities for services delivered by CMSM	

SOURCES of CAPITAL FUND FINANCING**Capital Fund Revenues**

		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	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance programs	
0235	Serial debentures	9,271,838
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0298	Other <input type="text"/>	
0299	Subtotal	9,271,838
	Grants and loan forgiveness:	
0410	Ontario (SLC 52 9910 03)	646,619
0420	Canada (SLC 52 9910 04)	627,600
0499	Subtotal	1,274,219
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	73,707
	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	43,539
	Investment income	
0850	From own funds	
0860	From other	
0870	Donations	59,155
0897	Other <input type="text" value="SUBDIVIDER CONTRIBUTIONS"/>	88,013
0898	Other <input type="text"/>	
0899	Subtotal	190,707
9910	TOTAL Capital Fund Revenues	10,810,471
	Transfers from own funds to capital fund	
2010	Contributions from revenue fund (SLC 52 9910 01)	1,451,578
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	3,128,052
9920	TOTAL Transfers from own funds to capital fund	4,579,630
9930	TOTAL Sources of capital financing	15,390,101

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	8,019,185
	Transfers of proceeds from long term liabilities to:	
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	Subtotal	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)	0
3499	Subtotal	0
9940	TOTAL Applications of capital financing	8,019,185

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 50

CAPITAL FUND OPERATIONS

for the year ended December 31, 2002

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year	-9,839,858
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	15,390,101
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	8,019,185
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text"/>	
5090	Capital fund balance, end of year	-2,468,942
Capital fund balance, end of year, reported in line 5090 is analyzed as follows:		\$
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	2,468,942
5430	Transfers from reserves and reserve funds	
5498	Other <input type="text"/>	
5400	Unfinanced Capital Outlay	2,468,942
9950	Capital fund balance, end of year	-2,468,942
Total of line 3098 includes:		\$
6010	Short term interest costs	

SOURCES OF CAPITAL FUND FINANCING						Expenditures		
Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada					
1	2	3	4	5	6	8	7	9
\$	\$	\$	\$	\$	\$	\$	\$	\$
0299	General government	452,402	130,155	3,750			573,034	573,034
Protection services								
0410	Fire	93,463	67,185				391,852	391,852
0420	Police	133,566	21,610	33,005			164,513	164,513
0430	Conservation authority							0
0440	Protective inspection and control	4,128					4,128	4,128
0450	Emergency measures							0
0460	Provincial Offences Act (POA)							0
0498	Other							0
0499	Subtotal	231,157	88,795	33,005	0	0	560,493	560,493
Transportation services								
0610	Roadways	458,604	673,059	3,464			2,303,565	2,303,565
0620	Winter control							0
0630	Transit	406					406	406
0640	Parking							0
0650	Street lighting							0
0660	Air transportation	14,000	7,273				21,273	21,273
0698	Other							0
0699	Subtotal	473,010	680,332	3,464	0	0	2,325,244	2,325,244
Environmental services								
0810	Sanitary sewer system		822,395				1,005,252	1,005,252
0820	Storm sewer system							0
0830	Waterworks system		1,264,172				1,265,948	1,265,948
0840	Waste collection		6,201				6,201	6,201
0850	Waste disposal		20,943				20,943	20,943
0860	Recycling							0
0898	Other							0
0899	Subtotal	0	2,113,711	0	0	0	2,298,344	2,298,344
Health services								
1010	Public health services							0
1020	Hospitals							0
1030	Ambulance services				73,707		73,707	73,707
1035	Ambulance dispatch							0
1040	Cemeteries	18,189	56,996				88,375	88,375
1098	Other							0
1099	Subtotal	18,189	56,996	0	0	73,707	162,082	162,082
Social and family services								
1210	General assistance							0
1220	Assistance to aged persons							0
1230	Child care							0
1298	Other							0
1299	Subtotal	0	0	0	0	0	0	0
1499	Social housing							0
Recreation and cultural services								
1610	Parks							0
1620	Recreation programs							0
1630	Recreation facilities	223,489	12,913	581,400	581,400	141,830	1,936,003	1,936,003
1640	Libraries	5,000	19,855	5,000			29,855	29,855
1650	Cultural services	11,521			46,200	305	58,025	58,025
1698	Other							0
1699	Subtotal	240,010	32,768	586,400	627,600	0	2,023,883	2,023,883
Planning and development								
1810	Planning and zoning	18,938	25,295	20,000			64,234	64,234
1820	Commercial and industrial	17,872					11,871	11,871
1830	Residential development							0
1840	Agriculture and reforestation							0
1850	Tile drainage/shoreline assistance							0
1898	Other							0
1899	Subtotal	36,810	25,295	20,000	0	0	76,105	76,105
3099	Electricity							0
3299	Gas							0
3499	Telephone							0
3699	Government Business Enterprise							0
5099	Non-Functionalized Amounts							0
9910	TOTAL	1,451,578	3,128,052	646,619	627,600	73,707	8,019,185	8,019,185

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	Balance, beginning of year	1,280,371	25,208,154	2,440,948
Revenues				
0410	Contributions from revenue fund		2,474,932	1,073,011
0420	Contributions from capital fund			
Development Charges Act				
0610	Non-discounted services			
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	0		
0810	Lot levies	41,062		
0820	Subdivider contributions	34,017		
0830	Recreational land (the Planning Act)			
Investment income				
0840	From own funds	17,023	762,321	
0850	From other			
0895	Other <input type="text" value="TRANSFER BETWEEN RESERVES"/>	25,210		-25,210
0896	Other <input type="text"/>			
0897	Other <input type="text"/>			
0898	Other <input type="text"/>			
9910	TOTAL Revenues	117,312	3,237,253	1,047,801
Expenditures				
1010	Transferred to capital fund	37,225	1,558,603	1,532,224
1020	Transferred to revenue fund	15,719	1,343,677	411,111
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)			
1096	Other <input type="text"/>			
1097	Other <input type="text"/>			
1098	Other <input type="text"/>			
9920	TOTAL Expenditures	52,944	2,902,280	1,943,335
2099	Balance, end of year	1,344,739	25,543,127	1,545,414

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds		16,317,791	485,000
5020	Contingencies			559,921
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer			
5040	Water			
5050	Replacement of equipment		4,868,540	22,453
5060	Sick leave		296,526	
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			205,300
5090	Post-employment benefits			
	Current purposes			
5205	General government			48,106
5210	Protection services			2,300
	Transportation services:			
5215	Roadways			
5220	Transit			
	Environmental services:			
5225	Sanitary sewer system			
5230	Storm sewer system			
5235	Waterworks system		565,510	
5240	Waste collection			
5245	Waste disposal			
5250	Health services			
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			
5270	Recreation facilities			
5275	Libraries			
5280	Planning and development			31,593
5290	Other and unspecified			
	Capital purposes			
5405	General government			
5410	Protection services			33,000
	Transportation services:			
5415	Roadways		113,678	13,750
5420	Transit			
	Environmental services:			
5425	Sanitary sewer system			
5430	Storm sewer system			
5435	Waterworks system			
5440	Waste collection			
5445	Waste disposal		3,373,664	
5450	Health services			
5455	Social and family services			
5460	Social housing			
	Recreation and cultural services:			
5465	Parks			47,399
5470	Recreation facilities			25,649
5475	Libraries		7,418	
5480	Planning and development			46,788
5490	Other and unspecified			24,155
	Obligatory reserve funds / Deferred revenue:			
	Development Charges Act			
5610	Non-discounted services	795,382		
5620	Discounted services			
5630	Lot levies	433,930		
5640	Subdivider contributions	29,887		
5650	Recreational land (the Planning Act)	47,125		
5660	Parking revenues	38,415		
5670	Debenture repayment			
5680	Exchange rate stabilization			
5697	Other			
5698	Other			
9930	TOTAL	1,344,739	25,543,127	1,545,414

Financial Assets		1
		\$
0299	Cash and temporary investments	10,168,250
Accounts receivable		
0410	Canada	814,564
0420	Ontario	782,546
0430	Upper-tier	225,211
0440	Other municipalities	10,000
0450	School boards	4,663
0490	Other receivables	2,078,597
0499	Subtotal	3,915,581
Taxes receivable		
0610	Current year's levies	1,131,201
0620	Previous year's levies	430,529
0630	Prior year's levies	255,824
0640	Penalties and interest	114,487
0690	LESS: Allowance for uncollectables	41,819
0699	Subtotal	1,890,222
Other financial assets		
Investments *		
0805	Canada	2,000,700
0810	Ontario	
0815	Municipal	9,497,481
0820	Government business enterprises	
0828	Other	26,291
0830	Inventories held for resale	119,605
0835	Notes receivable	
0840	Mortgages receivable	25,917
0845	Debt recoverable from others	
0850	Deferred taxes receivable	
0890	Other	
0899	Subtotal	11,669,994
9910	TOTAL Financial Assets	27,644,047
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	448,408
9920	TOTAL Other Assets	448,408
9930	TOTAL Assets	28,092,455
Liabilities		1
		\$
Temporary loans		
2010	Current purposes	
Capital purposes:		
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
Accounts payable and accrued liabilities		
2210	Canada	
2220	Ontario	
2230	Upper-tier	39,583
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	
2270	Trade accounts payable	1,499,186
2290	Other	296,501
2299	Subtotal	1,835,270
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	1,344,739
2490	Other	
2499	Subtotal	1,344,739
Long term liabilities		
2610	Debt issued	10,262,985
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	10,262,985
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	1,606,243
Post employment benefits		
2810	Accumulated sick leave	388,377
2820	Accrued vacation pay	746,927
2830	Accrued pensions payable	1,003,492
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	298,525
2898	Other	
2899	Subtotal	2,437,321
9940	TOTAL Liabilities	17,486,558
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	10,157,489

Municipal Position

Fund balances		1
Revenue fund		\$
5010	General revenue	271,397
Special charges and special areas		
5026	Other <input type="text"/>	
5027	Other <input type="text"/>	
5028	Other <input type="text"/>	
5029	Other <input type="text"/>	
Local boards		
5030	Transit operations	
5035	Water operations	
5040	Sewer operations	
5045	Libraries	-57
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	21,507
5076	Other <input type="text"/>	
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5099	Revenue fund balance	292,847
5299	Capital fund balance (SLC 50 5090 01)	-2,468,942
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	27,088,541
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
9950	TOTAL Fund balances	24,912,446
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	10,262,985
5615	Solid waste landfill closure and post-closure liabilities	1,606,243
5620	Post employment benefits	2,437,321
5630	Interest	
5640	Lease purchase agreements (Tangible Capital Leases)	
5690	Other <input type="text"/>	
5699	Subtotal	14,306,549
6099	Municipal Position	10,605,897
9960	TOTAL Liabilities and Municipal Position	28,092,455
8010	* Market value of Investments included in lines 0805 to 0828	

FIR2002: Owen Sound C

Asmt Code: 4259
 MAH Code: 47101

Single/Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
 for the year ended December 31, 2002

Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year	2,091,619
0215	PLUS: Amounts added to tax bills for collection purposes only	39,772
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	29,164,258
0225	PLUS: Current Year Penalties and Interest	310,840
0240	LESS: Total cash collections (SLC 72 0699 09)	29,375,076
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	341,191
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year	1,890,222

Cash Collections

		9
		\$
0610	Current year's tax	27,745,730
0620	Previous year's tax	1,227,738
0630	Penalties and interest	361,836
0640	Amounts added to tax bills for collection purposes only	39,772
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	29,375,076

FIR2002: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2002

Tax Adjustments Applied to Taxation		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				
		\$	\$	\$	\$	\$				
1099	Municipal Act 421, 441, 442, 442.6, 443, ARB's, RFR's	60,312		10,178	44		70,534	81,097	30,336	181,967
1299	Discounts allowed (Mun. Act 399 (5))									0
1499	Tax Credit (Municipal Elderly Residents' Assistance Act)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 442.2)						0			0
1820	Rebates to Industrial properties (Mun. Act 442.2)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates to Eligible Charities (Mun. Act 442.1)	3,903		647	3		4,553	3,670	1,663	9,886
2299	Vacant Unit Rebates (Mun. Act 442.5)	59,301		9,728	41		69,070	54,642	25,626	149,338
2399	Reduction for Heritage Property (Mun. Act 442.8)						0			0
2890	Other <input type="text"/>						0			0
2891	Other <input type="text"/>						0			0
2899	Tax adjustments before allowances	123,516	0	20,553	88	0	144,157	139,409	57,625	341,191

Tax Adjustments Not Applied to Taxation		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				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 373						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other <input type="text"/>						0			0
4891	Other <input type="text"/>						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information		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						
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	7,420,942	2,054	1,075,005	7,219	0	8,505,219			

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	
0220	To Canada and agencies	
0230	To Others	10,262,985
0299	Subtotal	10,262,985
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other municipalities	
0640	Government Business Enterprises	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	TOTAL Debt burden of the municipality	10,262,985

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

1210	Sinking fund debentures	
1220	Installment (serial) debentures	10,262,985
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	
1298	Other <input type="text"/>	
9920	TOTAL Debt burden of the municipality	10,262,985

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	711,385
	Transportation services:	
1415	Roadways	6,553,099
1420	Transit	
	Environmental services:	
1425	Sanitary sewer system	579,695
1430	Storm sewer system	171,540
1435	Waterworks system	442,061
1440	Waste collection	
1445	Waste disposal	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1470	Recreation facilities	1,805,205
1475	Libraries	
1480	Planning and development	
1485	Electricity	
1486	Gas	
1487	Telephone	
1490	Other long term liabilities	
9930	TOTAL Debt burden of the municipality	10,262,985

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

		1
	US Dollars:	\$
1610	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"/>
	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"/>
	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

8. Contingent liabilities

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"/>
2699	TOTAL

Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
1	2	3
Y or N	\$	Years
	0	

9. Ontario Clean Water Agency Provincial Projects

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)

Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
1	2	3
\$	\$	\$

10. Debt Charges for the current year

Recovered from the consolidated revenue fund	
3012	General Tax Rates
3014	Other
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"/>
3099	TOTAL
Line 3099 includes:	
3110	Lump sum (balloon) repayments of long term debt

Principal	Interest	Total
1	2	3
\$	\$	\$
1,141,244	622,681	
57,756	64,987	
1,199,000	687,668	

Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)

3140	Debt charges for Lease purchase agreements (Tangible capital leases)
3150	Financing leases (not Tangible capital leases) beyond term of Council
3199	TOTAL

		0
		0

11. Long term debt refinanced

3410	Repayment of Provincial Special Assistance
3420	Other long term debt refinanced

Principal	Interest
1	2
\$	\$

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 2003	1,068,007	616,482						
3220	Year 2004	1,131,224	553,265						
3230	Year 2005	1,074,074	490,415						
3240	Year 2006	1,088,886	425,603						
3250	Year 2007	1,155,645	358,844						
3260	Years 2008 to 2012	4,745,149	710,576						
3270	Years 2013 onwards								
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program								
3299	TOTAL	10,262,985	3,155,185	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.gov.on.ca

3601

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

1. Municipal workforce profile

Employees of the Municipality

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205	Administration	23.00	4.00	1.00	45,434
0210	Fire	32.00	0.00	0.00	79,008
0215	Police	54.00	64.00	1.00	143,936
0220	Transit				
0225	Public Works	56.00	7.00	2.00	129,441
0230	Health Services	58.00	21.00	0.00	163,423
0235	Homes for the Aged				
0240	Other Social Services				
0245	Parks and Recreation	23.00	76.00	21.00	87,035
0250	Libraries	3.00	4.00	1.00	8,500
0255	Planning	10.00	5.00	0.00	19,969
0290	Other				
0298	Subtotal	259.00	181.00	26.00	676,746

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

Employees of Joint Local Boards

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305	Administration				
0310	Fire				
0315	Police				
0320	Transit				
0325	Public Works				
0330	Health Services				
0335	Homes for the Aged				
0340	Other Social Services				
0345	Parks and Recreation				
0350	Libraries	18.00	34.00	3.00	50,150
0355	Planning	1.00	1.00	3.00	6,230
0390	Other				
0398	Subtotal	19.00	35.00	6.00	56,380

0399 TOTAL 278.00 216.00 32.00 733,126

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

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

3. Municipal procurement this year

		Number of Contracts 1 #	Value of Contracts 2 \$
1010	Total construction contracts awarded	21	4,759,450
1020	Construction contracts awarded at \$100,000 or greater	8	4,383,540

4. Building permit information

		Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210	Residential properties	119	5,271,211	4,668
1220	Multi-Residential properties	3	980,000	
1230	All other property classes	143	4,186,540	
1299	Subtotal	265	10,437,751	4,668

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

		1 \$
1410	Buildings	
1420	Machinery and equipment	
1498	Other <input type="text" value="ALL INCLUSIVE"/>	65,443,524
1499	Subtotal	65,443,524

6. Total Dollar Losses due to Structural Fires

		1 \$
1510	Losses due to structural fires, averaged over 3 yrs (2000 - 2002)	661,375

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					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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					
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0849					

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MAH Code: 47101

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2002

(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	OWEN SOUND NORTH GREY UNION LIBRARY	Library Board	1604	100%		
0852	OWEN SOUND DOWNTOWN BUSINESS IMPROVEMEN	Business Improvement Area	1805	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%		
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0871				100%		
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0880				100%		
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0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

1. User Fee Revenues by Function

S12 Functional Headings		USER FEES and SERVICE CHARGES		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
		2	3	4
		\$	\$	%
0299	General government	119,723	299,132	149.9%
	Protection services			
0410	Fire	38,361	42,429	10.6%
0420	Police	282,548	272,905	-3.4%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	312,410	249,090	-20.3%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)	0	0	-
0498	Other []	0	0	-
0499	Subtotal	633,319	564,424	-10.9%
	Transportation services			
0610	Roadways	81,574	86,837	6.5%
0620	Winter control	0	0	-
0630	Transit	246,301	281,436	14.3%
0640	Parking	88,777	320,957	261.5%
0650	Street lighting	0	0	-
0660	Air transportation	44,305	46,290	4.5%
0698	Other []	0	0	-
0699	Subtotal	460,957	735,520	59.6%
	Environmental services			
0810	Sanitary sewer system	1,660,650	2,065,992	24.4%
0820	Storm sewer system	0	0	-
0830	Waterworks system	2,492,197	2,601,584	4.4%
0840	Waste collection	105,203	65,992	-37.3%
0850	Waste disposal	1,468,068	1,191,145	-18.9%
0860	Recycling	171,443	210,413	22.7%
0898	Other []	0	0	-
0899	Subtotal	5,897,561	6,135,126	4.0%
	Health services			
1010	Public health services	0	0	-
1020	Hospitals	0	0	-
1030	Ambulance services	4,163	13,830	232.2%
1035	Ambulance dispatch	0	0	-
1040	Cemeteries	193,284	168,589	-12.8%
1098	Other []	0	0	-
1099	Subtotal	197,447	182,419	-7.6%
	Social and family services			
1210	General assistance	0	0	-
1220	Assistance to aged persons	0	0	-
1230	Child care	0	0	-
1298	Other []	0	0	-
1299	Subtotal	0	0	-
1499	Social housing	0	0	-
	Recreation and cultural services			
1610	Parks	247,613	257,387	3.9%
1620	Recreation programs	264,127	260,669	-1.3%
1630	Recreation facilities	519,758	568,242	9.3%
1640	Libraries	85,590	88,173	3.0%
1650	Cultural services	112,251	129,330	15.2%
1698	Other []	0	0	-
1699	Subtotal	1,229,339	1,303,801	6.1%
	Planning and development			
1810	Planning and zoning	110,547	87,368	-21.0%
1820	Commercial and industrial	73,589	100,201	36.2%
1830	Residential development	0	0	-
1840	Agriculture and reforestation	0	0	-
1850	Tile drainage/shoreline assistance	0	0	-
1898	Other [BUSINESS IMPROVEMENT AREA]	26,973	15,187	-43.7%
1899	Subtotal	211,109	202,756	-4.0%
3099	Electricity	0	0	-
3299	Gas	0	0	-
3499	Telephone	0	0	-
9910	TOTAL	8,749,455	9,423,178	7.7%

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Schedule 82 MUNICIPAL USER CHARGES for the year ended December 31, 2002

2. Detailed information of NEW user fees only

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

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1	2	3	4	5	6	7	8
LIST	#		\$	\$	LIST	\$	
5001							
5002							
5003							
5004							
5005							
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5045							
5046							
5047							
5048							
5049							
5999							
6099							
9920							
Subtotal						0	
Other User Fees						9,423,178	
TOTAL User fees and service charges						9,423,178	