

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 43052**

**MUNICIPALITY OF: Orillia C**

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Orillia C
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13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	34,729,721	-	12,712,374	22,017,347
Direct water billings on ratepayers -- own municipality	2	3,012,460	-		3,012,460
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	673,450	-		673,450
-- other municipalities	5	-	-		-
Subtotal	6	38,415,631	-	12,712,374	25,703,257
PAYMENTS IN LIEU OF TAXATION					
Canada	7	72,826	-	48,871	23,955
Canada Enterprises	8	-	-	-	-
Ontario	9	-	-		-
The Municipal Tax Assistance Act					
The Municipal Act, section 157					
Other	11	195,812	-		195,812
Ontario Enterprises	12	-	-	-	-
Ontario Housing Corporation					
Ontario Hydro	13	35,878	-	26,473	9,405
Liquor Control Board of Ontario	14	12,002	-	-	12,002
Other	15	2,059,779	-	-	2,059,779
Municipal enterprises	16	164,997	-	96,469	68,528
Other municipalities and enterprises	17	287,292	-	71,555	215,737
Subtotal	18	2,939,736	-	243,368	2,696,368
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	2,512,000			2,512,000
Special Transition Assistance	63	185,000			185,000
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	2,697,000			2,697,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	19,628,576			19,628,576
Canada specific grants	30	50,143			50,143
Other municipalities - grants and fees	31	215,497			215,497
Fees and service charges	32	1,661,032			1,661,032
Subtotal	33	21,555,248			21,555,248
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	430,638	-	-	430,638
Rents, concessions and franchises	36	1,550,522			1,550,522
Fines	37	80,113			80,113
Penalties and interest on taxes	38	685,451			685,451
Investment income - from own funds	39	5,080			5,080
- other	40	215,145			215,145
Donations	70	51,179			51,179
Sales of publications, equipment, etc	42	221,253			221,253
Contributions from capital fund	43	2,637			2,637
Contributions from reserves and reserve funds	44	909,459			909,459
Contributions from non-consolidated entities	45	-			-
--	46	113,141			113,141
--	47	-			-
--	48	-			-
Subtotal	50	4,264,618	-	-	4,264,618
TOTAL REVENUE	51	69,872,233	-	12,955,742	56,916,491





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Orillia C
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2LT - SB  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	4,848,265	4,096,939	6,011	720,648	24,667
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	287,578	255,034	701	30,285	1,558
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	214	214	-	-	-
Managed Forest	0.115000	138	138	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	5,136,195	4,352,325	6,712	750,933	26,225
Subtotal Commercial		5,708,220	4,261,244	66,900	1,286,290	93,786
Subtotal Industrial		1,588,594	1,185,900	18,619	357,974	26,101
Pipeline	-	115,883	86,508	1,358	26,113	1,904
Other	-	-	-	-	-	-
Supplementary Taxes		163,482	126,773	1,122	33,682	1,905
Subtotal levied by tax rate		12,712,374	10,012,750	94,711	2,454,992	149,921
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		12,712,374	10,012,750	94,711	2,454,992	149,921

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Orillia C

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	3,507	40,767
Protection to Persons and Property					
Fire	2	-	621	31,516	6,328
Police	3	-	5,922	-	15,875
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	212,000	-	-	5,410
Emergency measures	6	-	-	14,038	-
Subtotal	7	212,000	5,301	45,554	27,613
Transportation services					
Roadways	8	-	-	-	63,934
Winter Control	9	-	-	-	-
Transit	10	-	-	-	250,181
Parking	11	-	-	-	190,383
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	504,498
Environmental services					
Sanitary Sewer System	16	-	-	-	15,188
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	6,521
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	16,917	330,551
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	16,917	352,260
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	18,655,030	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	682,502	-	-	-
--	35	-	-	-	-
Subtotal	36	19,337,532	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	1,785	-	246,941
Libraries	38	53,906	-	149,519	36,661
Other Cultural	39	25,138	25,913	-	314,291
Subtotal	40	79,044	27,698	149,519	597,893
Planning and Development					
Planning and Development	41	-	-	-	88,318
Commercial and Industrial	42	-	2,385	-	49,683
Residential Development	43	-	14,759	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	17,144	-	138,001
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	19,628,576	50,143	215,497	1,661,032



		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,590,146	-	1,505,308	1,018,642	-	57,595	4,056,501
Protection to Persons and Property								
Fire	2	1,745,287	-	120,237	186,917	-	150,000	2,202,441
Police	3	429,652	-	3,055,955	55,315	-	3,000	3,543,922
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	312,258	-	110,342	15	5,000	45,000	382,615
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,487,197	-	3,286,534	242,247	5,000	108,000	6,128,978
Transportation services								
Roadways	8	1,577,167	298,193	409,031	1,005,592	-	204,699	3,085,284
Winter Control	9	161,554	-	228,853	-	-	-	390,407
Transit	10	26,934	-	668,425	7,150	-	-	702,509
Parking	11	33,163	-	176,587	273,874	-	45,000	528,624
Street Lighting	12	14,846	-	215,596	-	-	-	230,442
Air Transportation	13	-	-	-	-	-	-	-
--	14	61,205	-	136,727	249,211	-	-	447,143
Subtotal	15	1,874,869	298,193	1,835,219	1,535,827	-	159,699	5,384,409
Environmental services								
Sanitary Sewer System	16	483,340	1,335,396	627,513	836,597	-	-	3,282,846
Storm Sewer System	17	26,726	2,627	8,711	170,354	-	-	208,418
Waterworks System	18	591,471	172,150	430,445	1,824,862	-	107,794	3,126,722
Garbage Collection	19	-	-	251,860	-	1,500	-	253,360
Garbage Disposal	20	393,620	-	527,482	27,994	-	-	949,096
Pollution Control	21	101,372	-	21,462	-	-	-	122,834
--	22	26,231	-	58,598	106,805	-	-	191,634
Subtotal	23	1,622,760	1,510,173	1,926,071	2,966,612	1,500	107,794	8,134,910
Health Services								
Public Health Services	24	-	-	-	-	695,640	-	695,640
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	719,002	-	-	-	719,002
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	719,002	-	695,640	-	1,414,642
Social and Family Services								
General Assistance	31	-	-	1,885,785	-	21,972,823	-	23,858,608
Assistance to Aged Persons	32	-	-	-	-	741,180	-	741,180
Assistance to Children	33	-	-	-	-	9,392	-	9,392
Day Nurseries	34	-	-	819,900	-	232,000	-	1,051,900
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,705,685	-	22,936,611	-	25,642,296
Social Housing	90	-	-	1,427,000	-	-	-	1,427,000
Recreation and Cultural Services								
Parks and Recreation	37	1,053,663	-	806,837	61,274	12,566	-	1,934,340
Libraries	38	632,476	-	236,257	129,247	-	-	997,980
Other Cultural	39	607,541	6,182	536,297	80,994	-	1,100	1,232,114
Subtotal	40	2,293,680	6,182	1,579,391	271,515	12,566	1,100	4,164,434
Planning and Development								
Planning and Development	41	260,799	-	15,389	4	-	-	276,192
Commercial and Industrial	42	206,037	-	182,805	64,006	20,000	400	473,248
Residential Development	43	-	-	214	-	-	-	214
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	466,836	-	198,408	64,010	20,000	400	749,654
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	10,335,488	1,814,548	15,182,618	6,098,853	23,671,317	-	57,102,824

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Orillia C		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	920,662
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,324,472
Reserves and Reserve Funds	3	5,591,190
Subtotal	4	7,915,662
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	1,145,139
Canada	21	20,975
Other Municipalities	22	-
Subtotal	23	1,166,114
Other Financing		
Prepaid Special Charges	24	113,204
Proceeds From Sale of Land and Other Capital Assets	25	107,700
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	95,191
--	30	-
--	31	-
Subtotal	32	316,095
Total Sources of Financing	33	9,397,871
Applications		
Own Expenditures		
Short Term Interest Costs	34	1,081
Other	35	7,160,859
Subtotal	36	7,161,940
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	706,684
Total Applications	42	7,868,624
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 608,585
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 3,790,831
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	2,320,562
- -	48	861,684
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 608,585
* - Amount in Line 18 Raised on Behalf of Other Municipalities		19
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Orillia C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	196,728
Protection to Persons and Property					
Fire	2	-	-	-	221,297
Police	3	-	-	-	8,214
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	229,511
Transportation services					
Roadways	8	346,350	-	-	1,091,164
Winter Control	9	-	-	-	-
Transit	10	226,543	-	-	9,216
Parking	11	-	-	-	267,259
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	107,496
Subtotal	15	572,893	-	-	1,475,135
Environmental services					
Sanitary Sewer System	16	267,419	-	-	349,962
Storm Sewer System	17	-	-	-	60,666
Waterworks System	18	267,419	-	-	767,745
Garbage Collection	19	-	-	-	47,231
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	46,069
Subtotal	23	534,838	-	-	1,271,673
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	339,831
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	339,831
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	867,076
Libraries	38	37,408	-	-	113,214
Other Cultural	39	-	-	-	96,353
Subtotal	40	37,408	-	-	1,076,643
Planning and Development					
Planning and Development	41	-	-	-	69,504
Commercial and Industrial	42	-	20,975	-	2,502,915
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	20,975	-	2,572,419
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,145,139	20,975	-	7,161,940

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Orillia C

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	291,000	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	291,000	
Storm Sewer System	17	5,060,500	
Waterworks System	18	-	
Garbage Collection	19	120,000	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	5,180,500	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	6,000
Planning and Development			
Planning and Development	41	6,000	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	560,000	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Orillia C

8  
12

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies		1	-	
: To Canada and agencies		2	-	
: To other		3	6,037,500	
	Subtotal	4	6,037,500	
Plus: All debt assumed by the municipality from others		5	-	
Less: All debt assumed by others				
:Ontario		6	-	
:School boards		7	-	
:Other municipalities		8	-	
	Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10	-	
- water		11	-	
Own sinking funds (actual balances)				
- general		12	-	
- enterprises and other		13	-	
	Subtotal	14	-	
	Total	15	6,037,500	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Instalment (serial) debentures		17	6,037,500	
Long term bank loans		18	-	
Lease purchase agreements		19	-	
Mortgages		20	-	
Ontario Clean Water Agency		22	-	
Long term reserve fund loans		23	-	
--		24	-	
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-	
- par value of this amount in U.S. dollars		26	-	
Other - Canadian dollar equivalent included in line 15 above		27	-	
- par value of this amount in _____		28	-	
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds		29	-	
Ontario Clean Water Agency - sewer		30	-	
- water		31	-	
				\$
4. Actuarial balance of own sinking funds at year end		32	-	
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits		33	-	
Total liability under OMERS plans				
- initial unfunded		34	-	
- actuarial deficiency		35	-	
Total liability for own pension funds				
- initial unfunded		36	-	
- actuarial deficiency		37	-	
Outstanding loans guarantee		38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support		39	-	
- university support		40	-	
- leases and other agreements		41	-	
Other (specify)		42	-	
--		43	-	
--		44	-	
	Total	45	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Orillia C
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6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1998 Debt Charges					
			principal	interest	
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	782,248	588,728		
- special are rates and special charges	51	-	-		
- benefiting landowners	52	221,000	112,100		
- user rates (consolidated entities)	53	96,052	14,420		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	264,000	88,954		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	1,363,300	804,202		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		recoverable from unconsolidated entities			
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	2,350,500	600,035	-	-
2000	61	593,000	344,269	-	-
2001	62	1,454,000	278,664	-	-
2002	63	508,000	112,381	-	-
2003	64	394,000	60,572	-	-
2004 - 2008	65	178,000	25,350	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	5,477,500	1,421,271	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

## 1998 FINANCIAL INFORMATION RETURN

Municipality

## Orillia C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1998.*

[illegible]

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Orillia C

9LT  
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	88,422	10,097,534	126,773	-	10,224,307	10,012,750	185,099	-	10,197,849	61,964
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	96,553	1,122	-	97,675	94,711	2,549	-	97,260	- 415
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	13,606	2,481,443	33,682	-	2,515,125	2,454,992	52,147	-	2,507,139	5,620
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	152,170	1,905	-	154,075	149,921	3,573	-	153,494	- 581
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	102,028	12,827,700	163,482	-	12,991,182	12,712,374	243,368	-	12,955,742	66,588



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Orillia C

10  
15

		1	\$
Balance at the beginning of the year	1	13,190,630	
Revenues			
Contributions from revenue fund	2	3,774,381	
Contributions from capital fund	3	704,047	
Development Charges Act	67	1,209,784	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	22,420	
Investment income - from own funds	5	-	
- other	6	478,326	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	6,188,958	
Expenditures			
Transferred to capital fund	14	5,591,190	
Transferred to revenue fund	15	909,459	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	6,500,649	
Balance at the end of the year for:			
Reserves	23	3,520,441	
Reserve Funds	24	9,358,498	
Total	25	12,878,939	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	14,496	
Contingencies	27	1,381,107	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,020,022	
Sick leave	31	3,934	
Insurance	32	596,835	
Workers' compensation	33	-	
Capital expenditure - general administration	34	12,529	
- roads	35	1,724,251	
- sanitary and storm sewers	36	116,233	
- parks and recreation	64	1,032,792	
- library	65	108,770	
- other cultural	66	9,612	
- water	38	1,473,128	
- transit	39	-	
- housing	40	-	
- industrial development	41	- 17,826	
- other and unspecified	42	1,145,817	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	242,432	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	3,518,170	
Lot levies and subdivider contributions	44	376,720	
Recreational land (the Planning Act)	46	87,267	
Parking revenues	45	32,650	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	12,878,939	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Orillia C
-----------

11  
16

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	8,614,166	-
Accounts receivable			
Canada	2	106,420	
Ontario	3	2,489,012	
Region or county	4	-	
Other municipalities	5	17,346	
School Boards	6	312,836	portion of taxes
Waterworks	7	543,647	receivable for
Other (including unorganized areas)	8	1,337,705	business taxes
Taxes receivable			
Current year's levies	9	3,282,468	
Previous year's levies	10	969,229	128,198
Prior year's levies	11	360,585	66,880
Penalties and interest	12	436,135	46,478
Less allowance for uncollectables (negative)	13	- 531,217	- 241,556
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	30,201	
Other	17	-	
Other current assets	18	527,112	portion of line 20
Capital outlay to be recovered in future years	19	6,037,500	for tax sale / tax
Deferred taxes receivable	60	925	registration
Other long term assets	20	-	-
	21	24,534,070	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Orillia C
-----------

11  
16

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	23,658		
Accounts payable and accrued liabilities				
Canada	26	32,341		
Ontario	27	1,303,666		
Region or county	28	1,543,715		
Other municipalities	29	-		
School Boards	30	143,992		
Trade accounts payable	31	1,638,868		
Other	32	25,510		
Other current liabilities	33	691,113		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,563,500		
- special area rates and special charges	35	-		
- benefitting landowners	36	876,000		
- user rates (consolidated entities)	37	38,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	560,000		
Less: Own holdings (negative)	40	- 26,376		
Reserves and reserve funds	41	12,878,939		
Accumulated net revenue (deficit)				
General revenue	42	126,998		
Special charges and special areas (specify)				
--	43	46,793		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	40,154		
--	53	- 557,615		
--	54	- 90,359		
--	55	-		
Region or county	56	-		
School boards	57	66,588		
Unexpended capital financing / (unfinanced capital outlay)	58	608,585		
Total	59	24,534,070		

## Municipality

## Orillia C

*For the year ended December 31, 1998.*

12  
17

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	18	
Non-line Department Support Staff	2	18	
Fire	3	29	
Police	4	9	
Transit	5	-	
Public Works	6	77	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	27	
Libraries	11	15	
Planning	12	12	
Total	13	205	
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	8,329,245
Wages and salaries			1,298,518
Employee benefits		15	1,495,980
			93,020
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	31,316,337	
Previous years' tax	17	2,628,008	
Penalties and interest	18	818,086	
Subtotal	19	34,762,431	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	429,251	
- recoverable from upper tier	90	-	
- recoverable from school boards	91	487,462	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	925	
- cancellations	93	-	
- other	94	-	
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	35,680,069	
Amounts added to the tax roll for collection purposes only	30	185,091	
Business taxes written off under subsection 441(1) of the Municipal Act	81	120,366	
		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,315	
Due date of last installment (YYYYMMDD)	33	19,980,515	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19,980,915	
Due date of last installment (YYYYMMDD)	36	19,981,115	
		\$	
Supplementary taxes levied with 1999 due date	37	393,386	
5. Projected capital expenditures and long term financing requirements as at December 31			
		long term financing requirements	
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council
	forecast not yet submitted to the O.M.B or Council		
Estimated to take place	1	2	3
	\$	\$	\$
in 1999	58	6,425,000	-
in 2000	59	6,425,000	-
in 2001	60	6,425,000	-
in 2002	61	6,425,000	-
in 2003	62	6,425,000	-
Total	63	32,125,000	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	10,151		9,660	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	10,193	1,864,896	1,147,564
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	10,094	444,577	228,873
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				736,519
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--				
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	-	-	-	-
Approved in 1998	70	-	-	-	-
Financed in 1998	71	-	-	-	-
No long term financing necessary	72	-	-	-	-
Approved but not financed as at December 31, 1998					
Applications submitted but not approved as at Decemeber 31, 1998					
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	57,100,000	57,200,000	57,300,000	57,400,000
13. Municipal procurement this year					
Total construction contracts awarded				1	2
				\$	\$
	85			9	3,265,039
Construction contracts awarded at \$100,000 or greater	86			4	3,049,520

ANALYSIS OF USER FEES

Municipality

Orillia C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Tonne	30	250	261,018	0
	2	Each			152,711	fee depends
	3	Each	1	1	219,602	0
	4	Hour	0	1	152,525	0
	5	Each	10	18	216,057	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,001,913	
All other user fees		22			659,119	
	Total	23			1,661,032	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

66

-

-

-

-

86

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-