

# 1998 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 18013**

**MUNICIPALITY OF: Oshawa C**

## ANALYSIS OF REVENUE FUND REVENUES

## Oshawa C

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*For the year ended December 31, 1998.*

		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	176,483,095	64,861,140	61,057,383	50,564,572
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	176,483,095	64,861,140	61,057,383	50,564,572
PAYMENTS IN LIEU OF TAXATION					
Canada	7	174,259	47,416	-	126,843
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	668,987	362,424		306,563
The Municipal Act, section 157	10	369,300	206,470		162,830
Other	11	1,463	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	889,337	440,362	111,978	336,997
Ontario Hydro	13	229,112	63,829	-	165,283
Liquor Control Board of Ontario	14	9,794	5,548	-	4,246
Other	15	-	-	-	-
Municipal enterprises	16	972,994	268,255	-	704,739
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	3,315,246	1,394,304	113,441	1,807,501
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	3,303,000			3,303,000
Special Transition Assistance	63	404,000			404,000
Special Circumstances Fund	64	837,487			837,487
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	4,544,487			4,544,487
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	532,941			532,941
Canada specific grants	30	7,292			7,292
Other municipalities - grants and fees	31	597,318			597,318
Fees and service charges	32	16,187,849			16,187,849
Subtotal	33	17,325,400			17,325,400
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	640,039	-	-	640,039
Rents, concessions and franchises	36	-			-
Fines	37	-			-
Penalties and interest on taxes	38	1,051,102			1,051,102
Investment income - from own funds	39	-			-
- other	40	1,177,515			1,177,515
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	172,277			172,277
Contributions from reserves and reserve funds	44	174,473			174,473
Contributions from non-consolidated entities	45	162,055			162,055
--	46	-	-		
--	47	-	-		
--	48	510,330			510,330
Subtotal	50	3,887,791	-	-	3,887,791
TOTAL REVENUE	51	205,556,019	66,255,444	61,170,824	78,129,751





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Oshawa C
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2LT - SB  
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	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	23,289,340	17,879,345	119,338	5,028,291	262,366
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	1,651,333	1,389,101	20,562	229,525	12,145
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	39,695	34,989	-	4,706	-
Managed Forest		0.115000	319	233	-	82	4
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	24,980,687	19,303,668	139,900	5,262,604	274,515
Subtotal Commercial			16,316,600	11,688,070	-	4,438,278	190,252
Subtotal Industrial			19,165,696	13,728,963	-	5,213,261	223,472
Pipeline		-	324,929	232,756	-	88,384	3,789
Other		0.460000	192	138	-	52	2
Supplementary Taxes			269,279	210,202	469	56,935	1,673
Subtotal levied by tax rate			61,057,383	45,163,797	140,369	15,059,514	693,703
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			61,057,383	45,163,797	140,369	15,059,514	693,703

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

Oshawa C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	494,830
Protection to Persons and Property					
Fire	2	-	-	-	137,102
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	169,581
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	306,683
Transportation services					
Roadways	8	-	-	229,969	590,060
Winter Control	9	-	-	325,520	5,912
Transit	10	-	-	-	5,151,797
Parking	11	-	-	-	2,712,326
Street Lighting	12	-	-	8,234	12,898
Air Transportation	13	-	-	-	352,998
--	14	-	-	-	-
Subtotal	15	-	-	563,723	8,825,991
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	33,595	44,627
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	15,306
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	33,595	59,933
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	66,820
--	29	-	-	-	-
Subtotal	30	-	-	-	66,820
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	317,500	7,292	-	278,631
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	317,500	7,292	-	278,631
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	4,588,056
Libraries	38	215,441	-	-	117,597
Other Cultural	39	-	-	-	-
Subtotal	40	215,441	-	-	4,705,653
Planning and Development					
Planning and Development	41	-	-	-	1,392,366
Commercial and Industrial	42	-	-	-	56,942
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,449,308
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	532,941	7,292	597,318	16,187,849



		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	5,743,603	-	4,482,454	6,280,885	-	-	16,506,942
Protection to Persons and Property								
Fire	2	11,279,264	-	562,860	188,700	-	-	12,030,824
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,447,361	-	88,927	3,800	-	-	1,540,088
Emergency measures	6	-	-	-	-	26,500	-	26,500
Subtotal	7	12,726,625	-	651,787	192,500	26,500	-	13,597,412
Transportation services								
Roadways	8	5,832,516	-	1,970,837	1,456,536	-	-	9,259,889
Winter Control	9	626,383	-	576,783	128,735	-	-	1,331,901
Transit	10	5,454,542	132,567	2,693,446	-	-	-	8,280,555
Parking	11	408,328	2,496,170	1,485,533	222,051	-	-	4,612,082
Street Lighting	12	11,287	-	730,544	-	-	-	741,831
Air Transportation	13	-	-	455,939	6,000	-	-	461,939
--	14	-	-	-	-	-	-	-
Subtotal	15	12,333,056	2,628,737	7,913,082	1,813,322	-	-	24,688,197
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	488,587	121,278	176,359	45,436	-	-	831,660
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	596,272	-	596,401	348,342	-	-	1,541,015
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,084,859	121,278	772,760	393,778	-	-	2,372,675
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	160,684	-	45,882	10,000	-	-	216,566
--	29	-	-	-	-	-	-	-
Subtotal	30	160,684	-	45,882	10,000	-	-	216,566
Social and Family Services								
General Assistance	31	-	-	-	-	459,360	-	459,360
Assistance to Aged Persons	32	566,637	-	378,692	30,004	21,293	-	996,626
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	566,637	-	378,692	30,004	480,653	-	1,455,986
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	7,605,101	197,079	3,850,176	348,068	195,256	-	12,195,680
Libraries	38	2,442,560	-	1,060,689	8,900	-	-	3,512,149
Other Cultural	39	-	-	-	-	817,500	-	817,500
Subtotal	40	10,047,661	197,079	4,910,865	356,968	1,012,756	-	16,525,329
Planning and Development								
Planning and Development	41	1,702,413	-	277,436	44,718	-	-	2,024,567
Commercial and Industrial	42	299,035	-	387,949	16,163	38,928	-	742,075
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,001,448	-	665,385	60,881	38,928	-	2,766,642
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	44,664,573	2,947,094	19,820,907	9,138,338	1,558,837	-	78,129,749

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Oshawa C	5
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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	42,215
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	3,857,764
Reserves and Reserve Funds	3	5,407,383
Subtotal	4	9,265,147
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	900,501
Canada	21	-
Other Municipalities	22	896,817
Subtotal	23	1,797,318
Other Financing		
Prepaid Special Charges	24	37,798
Proceeds From Sale of Land and Other Capital Assets	25	10,000
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	22,440
--	30	573,737
--	31	-
Subtotal	32	643,975
Total Sources of Financing	33	11,706,440
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	9,934,923
Subtotal	36	9,934,923
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	274,537
Total Applications	42	10,209,460
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 1,454,765
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 6,088,965
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	4,634,200
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,454,765
* - 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

Oshawa C
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,428,714
Protection to Persons and Property					
Fire	2	-	-	-	379,312
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	379,312
Transportation services					
Roadways	8	900,501	-	-	3,795,452
Winter Control	9	-	-	-	8,640
Transit	10	-	-	-	349,707
Parking	11	-	-	-	34,740
Street Lighting	12	-	-	-	41,525
Air Transportation	13	-	-	-	22,564
--	14	-	-	-	-
Subtotal	15	900,501	-	-	4,252,628
Environmental services					
Sanitary Sewer System	16	-	-	455,737	529,706
Storm Sewer System	17	-	-	-	662,320
Waterworks System	18	-	-	441,080	512,670
Garbage Collection	19	-	-	-	20,433
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	896,817	1,725,129
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	400
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	400
Social and Family Services					
General Assistance	31	-	-	-	136,615
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	136,615
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	1,255,460
Libraries	38	-	-	-	16,694
Other Cultural	39	-	-	-	157,139
Subtotal	40	-	-	-	1,429,293
Planning and Development					
Planning and Development	41	-	-	-	458,989
Commercial and Industrial	42	-	-	-	10,530
Residential Development	43	-	-	-	113,313
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	582,832
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	900,501	-	896,817	9,934,923

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Oshawa C
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			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	-	
Transit	10	-	
Parking	11	405,570	
Street Lighting	12	15,073,989	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	15,479,559	
Storm Sewer System	17	-	
Waterworks System	18	403,258	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	403,258	
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	548,420	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	655,294	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	655,294	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Oshawa C

			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	548,420	
: To other		3	-	
Subtotal		4	548,420	
Plus: All debt assumed by the municipality from others		5	16,538,111	
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	17,086,531	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Instalment (serial) debentures		17	16,538,111	
Long term bank loans		18	-	
Lease purchase agreements		19	-	
Mortgages		20	548,420	
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	102,487	
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	2,800,000	
- university support		40	-	
- leases and other agreements		41	-	
Other (specify)		42	-	
--		43	-	
--		44	-	
Total		45	2,902,487	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Oshawa C
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6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																										
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1998 FINANCIAL INFORMATION RETURN

Municipality

Oshawa C

9LT  
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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		59,734,349	274,362	60,008,711	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		1,394,305	-	1,394,305	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	61,128,654	274,362	61,403,016	60,109,005	-	1,294,011	-	61,403,016	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		4,637,603	21,065	4,658,668	-	-	-	-	-	-
--	17		100,294	-	100,294	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	4,737,897	21,065	4,758,962	4,658,668	-	100,294	-	4,758,962	-
Speical charges	19	-	93,467	-	93,467	93,467	-	-	-	93,467	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	65,960,018	295,427	66,255,445	64,861,140	-	1,394,305	-	66,255,445	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Oshawa 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	45,043,799	210,202	-	45,254,001	45,163,797	90,204	-	45,254,001	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	141,327	469	-	141,796	140,369	1,427	-	141,796	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	15,023,256	56,936	-	15,080,192	15,059,517	20,675	-	15,080,192	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	693,164	1,673	-	694,837	693,702	1,135	-	694,837	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	60,901,546	269,280	-	61,170,826	61,057,385	113,441	-	61,170,826	-



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Oshawa C

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15

		1	\$
Balance at the beginning of the year	1	32,084,136	
Revenues			
Contributions from revenue fund	2	5,280,574	
Contributions from capital fund	3	102,260	
Development Charges Act	67	2,044,923	
Lot levies and subdivider contributions	60	376,570	
Recreational land (the Planning Act)	61	55,125	
Investment income - from own funds	5	-	
- other	6	1,515,937	
--	9	1,569,033	
--	10	2,044,399	
--	11	-	
--	12	-	
Total revenue	13	12,988,821	
Expenditures			
Transferred to capital fund	14	5,407,383	
Transferred to revenue fund	15	174,473	
Charges for long term liabilities - principal and interest	16	-	
--	63	839,447	
--	20	-	
--	21	-	
Total expenditure	22	6,421,303	
Balance at the end of the year for:			
Reserves	23	17,201,751	
Reserve Funds	24	21,449,903	
Total	25	38,651,654	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	8,325,390	
Contingencies	27	1,031,614	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,860,434	
Sick leave	31	326,833	
Insurance	32	2,027,085	
Workers' compensation	33	279,020	
Capital expenditure - general administration	34	504,473	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	34,408	
- library	65	18,058	
- other cultural	66	-	
- water	38	-	
- transit	39	1,698,576	
- housing	40	804,388	
- industrial development	41	1,137,721	
- other and unspecified	42	1,454,999	
Waterworks current purposes	49	9,711,864	
Transit current purposes	50	8,002,663	
Library current purposes	51	1,239,571	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	194,557	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	38,651,654	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Oshawa C
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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	35,197,338	-
Accounts receivable			
Canada	2	119,870	
Ontario	3	8,523	
Region or county	4	492,632	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,947,200	business taxes
Taxes receivable			
Current year's levies	9	9,540,154	
Previous year's levies	10	1,443,387	82,675
Prior year's levies	11	362,046	28,833
Penalties and interest	12	677,098	30,812
Less allowance for uncollectables (negative)	13	- 673,843	- 142,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,124,894	portion of line 20
Capital outlay to be recovered in future years	19	17,086,531	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	282,881	-
	Total 21	67,608,711	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Oshawa C
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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	-		
Accounts payable and accrued liabilities				
Canada	26	422,067		
Ontario	27	730,172		
Region or county	28	220,540		
Other municipalities	29	-		
School Boards	30	34,982		
Trade accounts payable	31	4,446,422		
Other	32	1,530,840		
Other current liabilities	33	3,019,450		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	16,132,541		
- special area rates and special charges	35	548,420		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	405,570		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 36,700		
Reserves and reserve funds	41	38,651,654		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 3,126		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	51,114		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	1,454,765		
Total	59	67,608,711		

## Municipality

## Oshawa C

*For the year ended December 31, 1998.*

12  
17

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	97		
Non-line Department Support Staff	2	45		
Fire	3	166		
Police	4	-		
Transit	5	93		
Public Works	6	149		
Health Services	7	-		
Homes for the Aged	8	11		
Other Social Services	9	-		
Parks and Recreation	10	131		
Libraries	11	58		
Planning	12	30		
	Total	13	780	
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	36,122,399	
Wages and salaries			4,308,865	
Employee benefits		15	6,183,243	
			353,803	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	165,838,527		
Previous years' tax	17	6,487,861		
Penalties and interest	18	1,183,666		
	19	173,510,054		
	20	-		
Discounts allowed				
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	328,779		
- recoverable from upper tier	90	261,379		
- recoverable from school boards	91	594,148		
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	2,316		
- 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	-		
	29	174,696,676		
	30	64,090		
Amounts added to the tax roll for collection purposes only				
Business taxes written off under subsection 441(1) of the Municipal Act	81	71,073		
		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	19,980,228		
Due date of last installment (YYYYMMDD)	33	19,980,430		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,981,030		
Due date of last installment (YYYYMMDD)	36	19,981,130		
		\$		
Supplementary taxes levied with 1999 due date	37	-		
		1		
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	4
	\$	\$	\$	\$
in 1999	58	16,421,000	3,796,488	-
in 2000	59	10,339,000	-	137,218
in 2001	60	12,528,000	-	-
in 2002	61	14,817,000	-	-
in 2003	62	9,583,000	-	-
	63	63,688,000	3,796,488	137,218
Total				1,219,000

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		-	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
39		-		-	
40		-		-	
41		-		-	
42		-		-	
43		-		-	
64		-		-	
		number of residential units		1998 billings residential units	
		1		2	
		\$		\$	
44		-		-	
45		-		-	
46		-		-	
47		-		-	
48		-		-	
65		-		-	
		water		sewer	
		1		2	
66		-		-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		1		3	
		\$		\$	
83		-		-	
9. Borrowing from own reserve funds					
				1	
				\$	
84				-	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
53		-		-	
54		-		-	
55		-		-	
56		-		-	
57		-		-	
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
		1		4	
		\$		\$	
67		175,400		2,245,440	
68		-		-	
69		-		-	
70		-		582,429	
71		175,400		1,663,011	
72		-		-	
12. Forecast of total revenue fund expenditures					
		1999		2000	
		1		2	
		\$		\$	
73		69,811,004		70,509,114	
13. Municipal procurement this year					
		1		2	
				\$	
85		12		3,913,779	
86		8		3,610,957	

ANALYSIS OF USER FEES

Municipality

Oshawa 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					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			16,187,849	
	Total	23			16,187,849	

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

3

-

-

-

-

-

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

2

-

Properties increasing:

No. of properties affected within class

(#)

3

32,648

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

500

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

6,059

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

-

- dollar value

(\$)

10

423

-

-

-

-

-

- 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

242

-

-

28

-

169

11

Budgetary levy change

(%)

39

0

0

0

0

-

0

0

Properties increasing:

No. of properties affected within class

(#)

40

187

736

4

11

-

111

6

Total tax increase phase-ins for year

(\$)

41

497,204

666,754

133,258

584,914

-

58,513

130,800

Total tax adjustments for the year

(\$)

42

- 880,028

- 2,633,335

- 194,665

- 211,887

-

- 896,999

- 319,788

Properties decreasing:

No. of properties affected within class

(#)

43

55

511

8

17

-

58

5

Percentage used to determine decrease phase-in

(%)

44

0

0

0

0

-

0

0

Total tax decrease phase-ins for year

(\$)

45

- 254,612

- 1,202,495

- 173,707

- 127,461

-

- 191,713

- 1,611,383

Total tax adjustments for the year

(\$)

46

656,305

3,615,879

522,329

383,271

-

418,379

3,288,487