

2023 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: **2023.01001**

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal 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	Kate Allan
0022	Telephone	519-376-4440 ext 1238
0028	Email ** (Required)	kallan@owensound.ca
0030	Website address of Municipality	owensound.ca
0091	Municipal Auditor	BDO Canada
0092	Municipal Audit Firm	BDO Owen Sound
0095	Municipal Auditor's Email ** (Required)	tsmith@bdo.ca
0090	Municipal Treasurer	Kate Allan
0093	Municipal Treasurer's Email ** (Required)	kallan@owensound.ca
0094	Date	2024-10-29

Signature of Municipal Treasurer

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

Municipal Data

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	10,349 Stats Can
0041	Population	21,612 Stats Can
0042	Youth Population	3,085 Stats Can

FIR2023: Owen Sound C

Schedule 10

Asmt Code: 4259

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 47101

for the year ended December 31, 2023

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	33,174,126
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	646,706
9940		Subtotal 33,820,832
0510	Estimated Tax Revenue	-48,557
Government Transfers - Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	1,961,600
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	106,068
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal 2,067,668
Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)	2,994,769
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	142,121
0820	Canada Conditional Grants (SLC 12 9910 02)	141,632
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	390,000
0830	Deferred Revenue Earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	259,379
0831	Deferred Revenue Earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	1,226,927
0899		Subtotal 5,154,828
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)	647,997
1099	Revenue From Other Municipalities (SLC 12 9910 03)	3,094,660
1299	Total User Fees and Service Charges (SLC 12 9910 04)	16,589,991
Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits	
1420	Licences and Permits	404,263
1430	Rents, Concessions and Franchises	1,414,347
1431	Royalties	
1432	Green Energy	19,962
1498	Other	
1499		Subtotal 1,838,572
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	85,399
1620	Penalties and Interest on Taxes	404,129
1698	Other	
1699		Subtotal 489,528
Other revenue		
1805	Investment Income	400,070
1806	Interest Earned on Reserves and Reserve Funds	1,052,207
1811	Gain (Loss) on Sale of Land & Capital Assets	-443,988
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	110,000
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)	0
1830	Donations	583,520
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of Publications, Equipment, etc.	29,230
1850	Contributions From Non-consolidated Entities	
1865	Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	insurance proceeds 16,130
1891	Other	building inspection deferred 296,770
1892	Other	cemetery trust 76,325
1893	Other	plug -1,856
1894	Other	LIBRARY 80,012
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal 2,198,420
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1888	Vacant Home Tax	
1905	Increase (Decrease) in Government Business Enterprise Equity	
9910		TOTAL Revenues 65,853,939

FIR2023: Owen Sound C

Schedule 10

Asmt Code: 4259

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 47101

for the year ended December 31, 2023

Continuity of Accumulated Surplus (Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	65,853,939
2020	LESS: Total Expenses (SLC 40 9910 11)	59,849,832
2030	PLUS:	
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	6,004,107
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	240,405,393
2061	Prior Period Adjustments	-1,617,625
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	238,787,768
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	244,791,875

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, Beginning of the Year	0
6020	PLUS: Net Income for Government Business Enterprise for Year	
6060	PLUS:	
6065	LESS: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	0

Total of line 0899 includes:		1
Provincial Gas Tax Funding		\$
4018	Provincial Gas Tax for Transit Operating Expenses	259,379
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	259,379

Total of Line 0899 Includes:		1
Canada Community - Building Fund - (Federal Gas Tax)		\$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	1,226,935
4299	Canada Community - Building Fund Recognized in the Year	1,226,935

FIR2023: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2023

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General Government		12,000		269,510			
Protection Services							
0410 Fire				17,505			
0420 Police	1,170,439		2,143,093	602,330	95,275		
0421 Court Security	325,610						
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control				1,610			
0445 Building Permit and Inspection Services				30,278			
0450 Emergency Measures							
0460 Provincial Offences Act (POA)							
0498 Other ANIMAL CONTROL				5,181			
0499 Subtotal	1,496,049	0	2,143,093	656,904	95,275	0	0
Transportation Services							
0611 Roads - Paved					-25,031		647,997
0612 Roads - Unpaved							
0613 Roads - Bridges and Culverts							
0614 Roads - Traffic Operations & Roadside				66,201			
0621 Winter Control - Except Sidewalks, Parking Lots			130,465				
0622 Winter Control - Sidewalks, Parking Lots Only							
0631 Transit - Conventional	267,902			496,924			
0632 Transit - Accessible				13,072			
0640 Parking				54,878			
0650 Street Lighting							
0660 Air Transportation							
0698 Other							
0699 Subtotal	267,902	0	130,465	631,075	-25,031	0	647,997
Environmental Services							
0811 Wastewater Collection / Conveyance				7,005,115			
0812 Wastewater Treatment & Disposal					84,218		
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment							
0832 Water Distribution / Transmission				6,247,365			
0840 Solid Waste Collection				493,875			
0850 Solid Waste Disposal							
0860 Waste Diversion	172,178		39,000	131,683			
0898 Other							
0899 Subtotal	172,178	0	39,000	13,878,038	84,218	0	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries				197,556			
1098 Other							
1099 Subtotal	0	0	0	197,556	0	0	0
Social and Family Services							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
1298 Other							
1299 Subtotal	0	0	0	0	0	0	0
Social Housing							
1410 Public Housing							
1420 Non - Profit / Cooperative Housing							
1430 Rent Supplement Programs							
1497 Other							
1498 Other							
1499 Subtotal	0	0	0	0	0	0	0
Recreation and Cultural Services							
1610 Parks				348,853	-12,341		
1620 Recreation Programs				174,307			
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other				143,026			
1640 Libraries	957,481		762,102	73,780			
1645 Museums							
1650 Cultural Services	55,106	129,632		68,616		390,000	
1698 Other							
1699 Subtotal	1,012,587	129,632	762,102	808,582	-12,341	390,000	0
Planning and Development							
1810 Planning and Zoning	46,053		20,000	146,229			
1820 Commercial and Industrial				2,097			
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
1899 Subtotal	46,053	0	20,000	148,326	0	0	0
1910 Other							
9910 TOTAL	2,994,769	141,632	3,094,660	16,589,991	142,121	390,000	647,997

FIR2023: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2023

1. GENERAL PURPOSE LEVY INFORMATION

										Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299 TOTAL										2,102,757,927	32,653,761	8,621,030	5,856,666	47,131,457

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
2001	0.00000	Owen Sound C													
0010	RT 0	Residential	Full Occupied	1.000000	100%	1,564,035,192	1,564,035,192	1.333270%	0.352001%	0.153000%	1.838271%	20,852,812	5,505,420	2,392,974	28,751,206
0050	MT 0	Multi-Residential	Full Occupied	1.508425	100%	153,691,367	153,691,367	2.011138%	0.530967%	0.153000%	2.695105%	3,090,945	816,050	235,148	4,142,143
0080	NT 0	New Multi-Residential	Full Occupied	1.000000	100%	18,587,700	18,587,700	1.333270%	0.352001%	0.153000%	1.838271%	247,824	65,429	28,439	341,692
0110	FT 0	Farmland	Full Occupied	0.250000	100%	3,291,600	3,291,600	0.333318%	0.088000%	0.038250%	0.459568%	10,971	2,897	1,259	15,127
0140	TT 0	Managed Forest	Full Occupied	0.250000	100%	71,100	71,100	0.333318%	0.088000%	0.038250%	0.459568%	237	63	27	327
0210	CT 0	Commercial	Full Occupied	1.715420	100%	244,048,257	244,048,257	2.287118%	0.603830%	0.880000%	3.770948%	5,581,672	1,473,637	2,147,625	9,202,934
0215	CH 0	Commercial	Full Occupied, Shared PIL	1.715420	100%	619,000	619,000	2.287118%	0.603830%	1.250000%	4.140948%	14,157	3,738	7,738	25,633
0240	CU 0	Commercial	Excess Land	1.715420	100%	1,847,481	1,847,481	2.287118%	0.603830%	0.880000%	3.770948%	42,254	11,156	16,258	69,668
0270	CX 0	Commercial	Vacant Land	1.715420	100%	4,908,900	4,908,900	2.287118%	0.603830%	0.880000%	3.770948%	112,272	29,641	43,198	185,111
0310	GT 0	Parking Lot	Full Occupied	1.715420	100%	89,000	89,000	2.287118%	0.603830%	0.880000%	3.770948%	2,036	537	783	3,356
0320	DT 0	Office Building	Full Occupied	1.715420	100%	9,953,109	9,953,109	2.287118%	0.603830%	0.880000%	3.770948%	227,639	60,100	87,587	375,326
0340	ST 0	Shopping Centre	Full Occupied	1.715420	100%	62,533,367	62,533,367	2.287118%	0.603830%	0.880000%	3.770948%	1,430,212	377,595	550,294	2,358,101
0350	SU 0	Shopping Centre	Excess Land	1.715420	100%	1,134,100	1,134,100	2.287118%	0.603830%	0.880000%	3.770948%	25,938	6,848	9,980	42,766
0510	IT 0	Industrial	Full Occupied	1.831000	100%	12,889,354	12,889,354	2.441217%	0.644514%	0.880000%	3.965731%	314,657	83,074	113,426	511,157
0515	IH 0	Industrial	Full Occupied, Shared PIL	1.831000	100%	576,500	576,500	2.441217%	0.644514%	1.250000%	4.335731%	14,074	3,716	7,206	24,996
0531	II 0	Industrial	Farm. Awaiting Devel. - Ph I	1.831000	14%	85,000	85,000	0.333318%	0.088000%	0.038250%	0.459568%	283	75	33	391
0540	IU 0	Industrial	Excess Land	1.831000	100%	179,700	179,700	2.441217%	0.644514%	0.880000%	3.965731%	4,387	1,158	1,581	7,126
0570	IX 0	Industrial	Vacant Land	1.831000	100%	2,633,900	2,633,900	2.441217%	0.644514%	0.880000%	3.965731%	64,299	16,976	23,178	104,453
0610	LT 0	Large Industrial	Full Occupied	1.831000	100%	15,413,200	15,413,200	2.441217%	0.644514%	0.880000%	3.965731%	376,270	99,340	135,636	611,246
0620	LU 0	Large Industrial	Excess Land	1.831000	100%	177,100	177,100	2.441217%	0.644514%	0.880000%	3.965731%	4,323	1,141	1,558	7,022
0710	PT 0	Pipeline	Full Occupied	2.959825	100%	5,993,000	5,993,000	3.946246%	1.041861%	0.880000%	5.868107%	236,499	62,439	52,738	351,676
9201			Subtotal			2,102,757,927	2,102,757,927					32,653,761	8,621,030	5,856,666	47,131,457

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	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	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes				
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL	
								1	2	3	4	5	6	7	8	9
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
4001													0			0
													0			0
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9401			Subtotal				0						0			0

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$
6001															
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9601			Subtotal				0	0					0		0

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2023

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT		
4. ADJUSTMENTS TO TAXATION		12	13	14	15
		\$	\$	\$	\$
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	14,944		-14,944	0
5. SUPPLEMENTARY TAXES					
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	1,098,818	290,008	287,649	1,676,475
6. AMOUNT LEVIED BY TAX RATE					
9910	TOTAL Levied by Tax Rate	33,767,523	8,911,038	6,129,371	48,807,932
7. AMOUNTS ADDED TO TAX BILL					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	255,704			255,704
8097	Other <input type="text"/>				0
9890	Subtotal	255,704	0	0	255,704
8. OTHER TAXATION AMOUNTS					
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other <input type="text"/>				0
9892	Subtotal	0	0	0	0
9. TOTAL AMOUNT LEVIED					
9990	TOTAL Levies	34,023,227	8,911,038	6,129,371	49,063,636

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
4. SUPPLEMENTARY PAYMENTS-IN-LIEU		12	13	14	15
		\$	\$	\$	\$
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	484,268	127,853	104,782	716,903
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other <input type="text"/>				0
9890	Subtotal	0	0	0	0
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province	2,272			2,272
8055	Institutional Payments - Heads and Beds (MunAct 323, 324)	69,975			69,975
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text"/>				0
9892	Subtotal	72,247	0	0	72,247
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	556,515	127,853	104,782	789,150

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2023

1. Municipal and School Board Taxation

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

		TOTAL		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other					
		100.000%		77.047%	0.662%	21.000%	1.291%	0.000%					
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Distribution of Education Taxes in column 6 by School Board					
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	Education Taxes 6 \$	ENG - Public 7 \$	FRE - Public 8 \$	ENG - Separate 9 \$	FRE - Separate 10 \$	Other 11 \$
0010 Residential	1,564,035,192	1,564,035,192	1,564,035,192	1,564,035,192	28,751,206	20,852,812	5,505,420	2,392,974	1,843,715	15,841	502,525	30,893	
0050 Multi-residential	172,279,067	250,419,600	172,279,067	250,419,600	4,483,835	3,338,769	881,479	263,587	203,086	1,745	55,353	3,403	
0110 Farmland	3,291,600	822,900	3,291,600	822,900	15,127	10,971	2,897	1,259	970	9	264	16	
0140 Managed Forests	71,100	17,775	71,100	17,775	327	237	63	27	21	0	6	0	
9110 Subtotal	1,739,676,959	1,815,295,467	1,739,676,959	1,815,295,467	33,250,495	24,202,789	6,389,859	2,657,847	2,047,792	17,595	558,148	34,312	0
0210 Commercial	251,423,638	431,297,137	251,423,638	431,297,137	9,483,346	5,750,355	1,518,172	2,214,819	1,706,452	14,662	465,112	28,593	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	89,000	152,672	89,000	152,672	3,356	2,036	537	783	603	5	164	10	0
0320 Office Building	9,953,109	17,073,762	9,953,109	17,073,762	375,326	227,639	60,100	87,587	67,483	580	18,393	1,131	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	63,667,467	109,216,446	63,667,467	109,216,446	2,400,867	1,456,150	384,443	560,274	431,674	3,709	117,658	7,233	0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	325,133,214	557,740,018	325,133,214	557,740,018	12,262,895	7,436,180	1,963,252	2,863,463	2,206,212	18,956	601,327	36,967	0
0510 Industrial	16,364,454	29,828,930	16,364,454	29,828,930	648,123	397,700	104,999	145,424	112,045	963	30,539	1,877	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	15,590,300	28,545,839	15,590,300	28,545,839	618,268	380,593	100,481	137,194	105,704	908	28,811	1,771	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	31,954,754	58,374,770	31,954,754	58,374,770	1,266,391	778,293	205,480	282,618	217,749	1,871	59,350	3,649	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	5,993,000	17,738,231	5,993,000	17,738,231	351,676	236,499	62,439	52,738	40,633	349	11,075	681	0
0810 Other Property Classes	0	0	0	0	0	0	0	0	0	0	0	0	0
9160 Adj. for Shared PIL Properties						14,944	0	-14,944	-11,514	-99	-3,138	-193	
9170 Supplementary Taxes					1,676,475	1,098,818	290,008	287,649	221,625	1,904	60,406	3,714	
9180 Total Levied by Rate					48,807,932	33,767,523	8,911,038	6,129,371	4,722,497	40,576	1,287,168	79,130	0
9190 Amts Added to Tax Bill					255,704	255,704	0	0					
9192 Other Taxation Amounts					0	0	0	0					
9199 TOTAL before Adj.	2,102,757,927	2,449,148,486	2,102,757,927	2,449,148,486	49,063,636	34,023,227	8,911,038	6,129,371	4,722,497	40,576	1,287,168	79,130	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 5 \$	6 \$
1010 Residential	6,600	6,600	6,600	6,600	111	88	23	0
1050 Multi-residential	2,012,000	3,034,951	2,012,000	3,034,951	54,225	40,464	10,683	3,078
1110 Farmland	0	0	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0	0	0
9210 Subtotal	2,018,600	3,041,551	2,018,600	3,041,551	54,336	40,552	10,706	3,078
1210 Commercial	18,471,100	31,685,694	18,471,100	31,685,694	624,073	422,455	111,534	90,084
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	929,600	1,594,654	929,600	1,594,654	38,494	21,261	5,613	11,620
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	19,400,700	33,280,349	19,400,700	33,280,349	662,567	443,716	117,147	101,704
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	0	0	0	0	0	0	0	0
9230 Subtotal	0	0	0	0	0	0	0	0
1705 Landfill	0	0	0	0	0	0	0	0
1718 Pipelines	0	0	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0	0	0
9270 Supplementary PILS					0	0	0	0
9280 Total Levied by Rate					716,903	484,268	127,853	104,782
9290 Amts Added to PILS					0	0	0	0
9292 Other PIL Amounts					72,247	72,247	0	0
9299 TOTAL before Adj.	21,419,300	36,321,900	21,419,300	36,321,900	789,150	556,515	127,853	104,782

Part 3 contains Distribution of PILS by School Boards

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2023

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			Total PILS Levied	Adjustment to PILS Levied	Total PIL Entitlement	Distribution 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	40,602	10,719	22,232	73,553		73,553	51,321	22,232						
5020 Canada Enterprises				0		0								
Ontario														
Municipal Tax Assist. Act														
5210 Prev. Exempt Properties				0		0								
5220 Other Mun. Tax Asst. Act	233,861	61,743	0	295,604		295,604	233,861	61,743						
5230 Inst. Payments - Heads and Beds	69,975	0	0	69,975		69,975	69,975							
5232 Railway Rights-of-way	0	0	0	0		0								
5234 Utility Corridors / Transmission	2,272	0	0	2,272		2,272	2,272							
5236 Hydro-Electric Power Dams	0	0	0	0		0								
5240 Other				0		0								
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ontario				0		0								
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	0	0	0	0		0								
5437 Ontario Lottery and Gaming Corp				0		0								
5460 Other MOE	23,466	6,195	0	29,661		29,661	23,466	6,195						
5610 Municipal Enterprises	145,875	38,513	79,472	263,860		263,860	225,347	38,513						
5910 Other Muns and Enterprises	40,464	10,683	3,078	54,225		54,225	40,464	10,683	3,078					
5950 Amounts Added to PIL	0	0	0	0		0								
9599 TOTAL	556,515	127,853	104,782	789,150	0	789,150	646,706	139,366	3,078	0	0	0	0	0

FIR2023: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2023

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	808,193		230,253	252,286	14,512			1,305,244		47,048	1,352,292
0250	Corporate Management	1,033,602	120,916	41,135	98,283	9,983		379,096	1,683,015		68,603	1,751,618
0260	Program Support	785,070		933,150	281,814	15,858			2,015,892		-2,015,892	0
0299	Subtotal	2,626,865	120,916	1,204,538	632,383	40,353	0	379,096	5,004,151	0	-1,900,241	3,103,910
Protection Services												
0410	Fire	4,485,720		367,292	96,018			221,811	5,170,841		181,121	5,351,962
0420	Police	10,722,555	130,707	800,319	335,735	13,215		350,920	12,353,451		441,017	12,794,468
0421	Court Security	814,777		2,841	204			0	817,822		29,478	847,300
0422	Prisoner Transportation			4,429				0	4,429		160	4,589
0430	Conservation Authority			3,503	4,900		290,967	0	299,370		10,791	310,161
0440	Protective Inspection and Control	255,471		36,096	112,892			16,698	421,157		15,144	436,301
0445	Building Permit and Inspection Services	631,774		41,601	1,774			8,759	683,908		24,652	708,560
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	Subtotal	16,910,297	130,707	1,256,081	551,523	13,215	290,967	598,188	19,750,978	0	702,363	20,453,341
Transportation Services												
0611	Roads - Paved	783,504		497,701	8,036	9,510		1,562,659	2,861,410		102,802	2,964,212
0612	Roads - Unpaved	24,629		67,716	12,842			0	105,187		3,791	108,978
0613	Roads - Bridges and Culverts	16,135	185,992	23,312	54,196	2,114		156,290	438,039		15,789	453,828
0614	Roads - Traffic Operations & Roadside	596,784		274,335	210,000	9,925		348,909	1,439,953		51,903	1,491,856
0621	Winter Control - Except Sidewalks, Parking Lots	440,046		589,607		0		20,642	1,050,295		37,858	1,088,153
0622	Winter Control - Sidewalks, Parking Lots Only	370,559		216,360	3,918	0		0	590,837		21,297	612,134
0631	Transit - Conventional	209,273		164,226	1,472,849			35,566	1,881,914		67,834	1,949,748
0632	Transit - Accessible	39,510		21,461	259,672			0	320,643		11,558	332,201
0640	Parking	43,574	7,033	119,711	45,949	1,721		55,048	273,036		9,843	282,879
0650	Street Lighting	8,004	12,543	221,288	64,735			111,821	418,391		15,081	433,472
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	2,532,018	205,568	2,195,717	2,132,197	23,270	0	2,290,935	9,379,705	0	337,756	9,717,461
Environmental Services												
0811	Wastewater Collection / Conveyance	353,578		193,723	147,209	9,590		390,687	1,094,787		39,462	1,134,249
0812	Wastewater Treatment & Disposal	1,068,059	608,453	916,347	850,609	3,212		1,020,442	4,467,122		160,961	4,628,083
0821	Urban Storm Sewer System	92,624		0	531			451,256	544,411		19,623	564,034
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment	656,999	93,559	477,924	344,223	0		284,598	1,857,303		66,947	1,924,250
0832	Water Distribution / Transmission	1,704,624		711,160	725,072	7,789		585,815	3,734,460		134,474	3,868,934
0840	Solid Waste Collection	41,450		262,896	339,590			0	643,936		23,211	667,147
0850	Solid Waste Disposal	9,634		3,895	190,342	1,450		53,666	258,987		9,887	268,874
0860	Waste Diversion	131,903		68,486	494,699	6,844		0	701,932		32,719	734,651
0898	Other SOLAR	3,578	2,547	4,854				8,219	19,198		692	19,890
0899	Subtotal	4,062,449	704,559	2,639,285	3,092,275	28,885	0	2,794,683	13,322,136	0	487,976	13,810,112
Health Services												
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries	368,794	1,682	90,535	8,829			59,257	529,097		19,004	548,101
1098	Other							0	0			0
1099	Subtotal	368,794	1,682	90,535	8,829	0	0	59,257	529,097	0	19,004	548,101
Social and Family Services												
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Social Housing												
1410	Public Housing							0	0			0

FIR2023: Owen Sound C

Asmt Code: 4259
 MAH Code: 47101

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2023

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1420	Non - Profit / Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services												
1610	Parks	1,268,029	12,559	242,003	554,936	6,730		510,757	2,595,014		93,284	2,688,298
1620	Recreation Programs	57,473		47,647	107,009	8,760		0	220,889		7,962	228,851
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	1,152,976	25,254	756,099	338,403	8,316		1,180,332	3,461,380		124,457	3,585,837
1640	Libraries	2,249,376		449,409				273,499	2,972,284		37,271	3,009,555
1645	Museums	2,833		932	91,052		84,850	2,802	182,469		6,577	189,046
1650	Cultural Services	559,578		115,339	66,295	10,954		79,319	831,485		29,971	861,456
1698	Other							0	0			0
1699	Subtotal	5,290,265	37,813	1,611,429	1,157,695	34,760	84,850	2,046,709	10,263,521	0	299,522	10,563,043
Planning and Development												
1810	Planning and Zoning	416,825		80,947	54,771	22,239		3,841	578,623		20,857	599,480
1820	Commercial and Industrial	457,020		400,951	48,633	0		2,325	908,929		32,763	941,692
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance							0	0			0
1898	Other							0	0			0
1899	Subtotal	873,845	0	481,898	103,404	22,239	0	6,166	1,487,552	0	53,620	1,541,172
1910	Other ARO- ACCRETION					104,913		7,779	112,692			112,692
9910	TOTAL	32,664,533	1,201,245	9,479,483	7,678,306	267,635	375,817	8,182,813	59,849,832	0	0	59,849,832

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 42 ADDITIONAL INFORMATION for the year ended December 31, 2023

Additional Information Contained in Schedule 40

		1
		\$
Total of Column 1 Includes:		
5010	Salaries and Wages	25,113,710
5020	Employee Benefits	7,550,823
5099	Total Salaries, Wages and Employee Benefits (Not Including Line 5050) .	32,664,533
5050	Salaries, Wages and Employee Benefits Capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee Benefits (Including Capitalized Wages) .	32,664,533
Total of Column 3 Includes:		
5110	Amounts for Tax Write-offs Reported in SLC 40 0250 03	
Total of Column 4 Includes:		
5210	Municipal Property Assessment Corporation (MPAC) .	
Total of Column 5 Includes:		
5610	Short Term Interest Costs	
5611	Asset Retirement Obligation Expense / Accretion Expense	
Total of Column 6 Includes:		
5810	Grants to Charitable and Non-Profit Organizations	84,850
5820	Grants to Universities and Colleges	
Contributions to Unconsolidated Joint Local Boards		
5840	Health Unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the Aged	
5880	Recreation Boards	
5890	Fire Area Boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
Tourism		
5991	Specify	
5992	Specify	
5993	Specify	
Total of Column 11 Includes:		
6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST					AMORTIZATION				2023 Closing Net Book Value		
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization		Amortization Disposal	2023 Closing Amortization Balance
		1	2	3	14	4	5	6	7	8		9	10
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Recreation and Cultural Services													
1610	Parks	11,416,232	19,184,105	477,694		73,551	19,588,248	7,767,873	510,757	47,521	8,231,109	11,357,139	
1620	Recreation Programs	0	0				0	0			0	0	
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0				0	0			0	0	
1634	Recreation Facilities - All Other	37,269,488	55,489,799	340,018		310,658	55,519,159	18,220,311	1,180,332	232,854	19,167,789	36,351,370	
1640	Libraries	774,957	1,979,910				1,979,910	1,204,953	25,506		1,230,459	749,451	
1645	Museums	234,341	582,059				582,059	347,718	2,802		350,520	231,539	
1650	Cultural Services	568,511	2,135,875	27,651		1,468	2,162,058	1,567,364	79,319	1,468	1,645,215	516,843	
1698	Other <input type="text" value="Library consolidation"/>	924,356	2,813,713	301,678		137,171	2,978,220	1,889,357	247,993	137,171	2,000,179	978,041	
1699	Subtotal	51,187,885	82,185,461	1,147,041	0	522,848	82,809,654	30,997,576	2,046,709	419,014	32,625,271	50,184,383	
Planning and Development													
1810	Planning and Zoning	5,791	25,424				25,424	19,633	3,841		23,474	1,950	
1820	Commercial and Industrial	399,563	458,271			488	457,783	58,708	2,325	488	60,545	397,238	
1830	Residential Development	0	0				0	0			0	0	
1840	Agriculture and Reforestation	0	0				0	0			0	0	
1850	Tile Drainage / Shoreline Assistance	0	0				0	0			0	0	
1898	Other <input type="text"/>	0	0				0	0			0	0	
1899	Subtotal	405,354	483,695	0	0	488	483,207	78,341	6,166	488	84,019	399,188	
1910	Other <input type="text" value="ARO assets"/>	285,737	627,349				627,349	349,391	7,779		357,170	270,179	
9910	Total Tangible Capital Assets	258,680,352	419,869,735	9,176,812	0	3,189,413	425,857,134	161,197,162	8,182,813	2,609,680	166,770,295	259,086,839	

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

SEGMENTED BY ASSET CLASS

		2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)		
General Capital Assets		1	11		
		\$	\$		
2005	Land	6,161,535	6,161,535		
2010	Land Improvements	17,568,720	17,357,763		
2020	Buildings	45,310,421	44,695,220		
2030	Machinery & Equipment	6,609,853	6,542,084		
2040	Vehicles	4,052,371	3,637,761		
2097	Other	1,489,194	1,489,194		
2098	Other	285,737	270,179		
2099	Total General Capital Assets	81,477,831	80,153,736		
Infrastructure Assets		1	11		
		\$	\$		
2205	Land	400,131	400,131		
2210	Land Improvements	0	0		
2220	Buildings	47,993,250	47,993,250		
2230	Machinery & Equipment	6,606,574	6,606,574		
2240	Vehicles	1,161,143	1,161,143		
2250	Linear Assets	121,041,423	122,772,005		
2297	Other	0	0		
2298	Other	0	0		
2299	Total Infrastructure Assets	177,202,521	178,933,103		
9920	Total Tangible Capital Assets	258,680,352	259,086,839		
Construction-in-progress		1	2	3	11
		\$	\$	\$	\$
2405	Construction-in-progress	3,771,495	3,288,468	4,134,391	2,925,572
9921	Total Tangible Capital Assets and Construction-in-progress	262,451,847	3,288,468	4,134,391	262,012,411

FIR2023: Owen Sound C

Schedule 53

Asmt Code: 4259

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS

MAH Code: 47101

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

for the year ended December 31, 2023

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

		1
		\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)	6,004,107
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)	-9,176,812
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)	8,182,813
1031	Contributed (Donated) Tangible Capital Assets	
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)	845,923
1040	Gain / (Loss) on Sale of Tangible Capital Assets	588,810
1050	Proceeds on Sale of Tangible Capital Assets	
1060	Write-downs of Tangible Capital Assets	
1070	Other	
1071	Other	
1099	Subtotal	440,734
1210	Change in Supplies Inventories	47,512
1220	Change in Prepaid Expenses	-55,744
1230	Other	
1299	Subtotal	-8,232
1301	Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)	0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)	6,436,609
1420	Net Financial Assets (Net Debt), Beginning of Year	-24,267,082
1422	Prior Period Adjustment	-1,895,585
1423	Restated Net Financial Assets (Net Debt), Beginning of Year	-26,162,667
9910	Net Financial Assets (Net Debt), End of Year	-19,726,058

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
Long Term Liabilities Incurred		
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario Housing Programs	
0235	Serial Debentures	
0240	Sinking Fund Debentures	
0245	Long Term Bank Loans	
0250	Long Term Reserve Fund Loans	
0255	Lease Purchase Agreements (Tangible Capital Leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
Financing From Dedicated Revenue		
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)	4,876,500
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	0
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)	0
0417	Community Benefits Charges (SLC 60 1036 01)	0
0419	Donations	
0420	Other	
0446	Proceeds From the Sale of Tangible Capital Assets, etc.	
0447	Investment Income	
0448	Prepaid Special Charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	4,876,500
Government Transfers		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	389,992
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	142,121
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	647,997
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)	1,226,935
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	Subtotal	2,407,045
0499	Subtotal	7,283,545
0610	Contributed (Donated) Tangible Capital Assets	0
9920	Total Capital Financing	7,283,545
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-1,047,344

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 54 CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2023

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

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2023 Actual
Operating Transactions		1
Cash Received From		\$
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other <input type="text"/>	
0299		Subtotal 0
Cash Paid For		
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other <input type="text"/>	
0499		Subtotal 0
2099		Cash Provided by Operating Transactions 0
Capital Transactions		
0610	Proceeds on Sale of Tangible Capital Assets	
0620	Cash Used to Acquire Tangible Capital Assets	
0630	Change in Construction-in-progress	
0698	Other <input type="text"/>	
0699		Cash Applied to Capital Transactions 0
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	
0898	Other <input type="text"/>	
0899		Cash Provided By / (Applied To) Investing Transactions 0
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099		Cash Applied to Financing Transactions 0
1210	Increase in Cash and Cash Equivalents	0
1220	Cash and Cash Equivalents, Beginning of Year	0
9920	Cash and Cash Qquivalents, End of Year	0

		2023 Actual
Cash and Cash Equivalents Represented By:		1
		\$
1401	Cash	
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other <input type="text"/>	
9940	Cash and Cash Equivalents, End of Year	0
Cash:		1
		\$
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

FIR2023: Owen Sound C

Asmt Code: 4259
MAH Code: 47101

Schedule 54 CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD for the year ended December 31, 2023

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

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2023 Actual 1 \$
Operating Transactions		
2010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)	6,004,107
2020	Non-Cash Items Including Amortization	9,591,775
2021	Contributed (Donated) Tangible Capital Assets	
2022	Change In Non-Cash Assets and Liabilities	
2023	Accretion Expense	
2030	Prepaid Expenses	-55,744
2040	Change In Deferred Revenue	5,044,500
2096	Other	
2097	Other	
2098	Other	
2099	Cash Provided By Operating Transactions	20,584,638
Capital Transactions		
0610	Proceeds On Sale of Tangible Capital Assets	135,745
0620	Cash Used to Acquire Tangible Capital Assets	-8,029,209
0630	Change In Construction-In-Progress	
0698	Other write down of disposals	441,987
0699	Cash Applied to Capital Transactions	-7,451,477
Investing Transactions		
0810	Proceeds From Portfolio Investments	
0820	Portfolio Investments	-1,499,510
0898	Other	
0899	Cash Provided By / (Applied To) Investing Transactions	-1,499,510
Financing Transactions		
1010	Proceeds From Long Term Debt Issues	
1020	Principal Long Term Debt Repayment	-2,660,117
1030	Temporary Loans	
1031	Repayment of Temporary Loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash Provided By Operating Transactions	-2,660,117
1210	Increase In Cash and Cash Equivalents	8,973,534
1220	Cash and Cash Equivalents, Beginning of Year	17,569,832
9920	Cash and Cash Equivalents, End of Year	26,543,366

		2023 Actual 1 \$
Cash and Cash Equivalents Represented By:		
1401	Cash	26,543,366
1402	Temporary Borrowings	
1403	Short Term Investments	
1404	Other	
9940	Cash and Cash Equivalents, End of Year	26,543,366
Cash:		
1501	Unrestricted	5,534,180
1502	Restricted	21,009,186
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	26,543,366

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

0299 Balance, Beginning of Year

0312 Contribution From Operations:

Development Charges Act

0615 Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).

0616 Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).

0699 Subtotal Development Charges Act

0810 Lot Levies

0820 Subdivider Contributions

0830 Recreational Land (The Planning Act)

0834 Community Benefits Charges

0841 Investment Income

0842 Interest Earned On Development Charges Receivable (SLC 61A 0299 18)

0860 Gasoline Tax - Province

0861 Building Code Act, 1992

0862 Canada Community - Building Fund (Federal Gas Tax)

0864 Building Canada Fund (BCF)

0870 Inter - Reserve Fund / Reserves Transfer

0895 Other

ontario community infrastructure fund

0896 Other

transit gas tax

0897 Other

--

0898 Other

--

9940 TOTAL Revenues & Surplus

Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
1	2	3
\$	\$	\$
7,068,154	32,827,351	4,464,595
	5,138,200	1,653,957
157,177		
-49,810		
107,367		
69,589		
346,106	1,036,283	16,821
0		
706,261		
		455,486
2,507,541		
259,379		
3,996,243	6,174,483	2,126,264

Less: Utilization of Reserve Funds and Reserves (Transfers)

1012 For Acquisition of Tangible Capital Asset

1015 For Current Operations

1025 Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).

1026 Development Charges Earned to Operations (SLC 61B 0299 07).

1027 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).

1032 Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition

1035 Recreational Land (the Planning Act) Earned to Operations

1036 Community Benefits Charges

1042 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)

1045 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)

1047 Deferred Revenue Earned (Canada Community - Building Fund) (Federal Gas Tax)

1048 Deferred Revenue Earned (Canada Community - Building Fund For Capacity Building)

1070 Inter - Reserve Fund / Reserves Transfer

0910 Less: Utilization (Deferred Revenue Recognized)

2099 Balance, End of Year

	4,504,413	372,087
308,557	63,878	780,195
0		
110,000		
0		
259,379		
1,226,927		
	455,486	
1,904,863	5,023,777	1,152,282
9,159,534	33,978,057	5,438,577

Totals in Line 2099 are Analysed as Follows:

5010 Working Funds

5020 Contingencies

Asset Replacement Funds For: Sewer & Water

5030 Sewer

5040 Water

5050 Replacement of Equipment

5060 Sick Leave

5070 Insurance

5080 Workplace Safety and Insurance Board (WSIB)

5090 Post-Employment Benefits

5091 Tax Rate Stabilization

5630 Lot Levies

5660 Parking Revenues

5670 Debenture Repayment

5680 Exchange Rate Stabilization

Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
1	2	3
\$	\$	\$
	4,283,426	1,066,196
		50,000
	1,865,826	
	3,586,262	
	3,389,934	
		589,739
		696,967
		513,902
	17,800,000	

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Per Service Purpose:

5205	General Government		271,899	121,214
5210	Protection Services		391,318	1,019,850
	Transportation Services:			
5215	Roadways		27,331	
5216	Winter Control			50,000
5220	Transit			
5221	Parking		50,000	
5222	Street Lighting			
5223	Air Transportation		43,811	
	Environmental Services:			
5225	Wastewater System			
5230	Storm Water System		382,068	
5235	Waterworks System			
5240	Solid Waste Collection			
5245	Solid Waste Disposal		1,003,650	
5246	Waste Diversion			
5250	Health Services			305,000
5255	Social and Family Services			
5260	Social Housing			
	Recreation and Cultural Services:			
5265	Parks		366,251	100,511
5266	Recreation Programs			
5271	Recreation Facilities - Golf Course, Marina, Ski Hill			
5274	Recreation Facilities - All Other		516,281	19,045
5275	Libraries			532,510
5276	Museums			
5277	Cultural Services			117,410
5280	Planning and Development			105,249
5290	Other <input type="text" value="river district"/>			150,984

Obligatory Deferred Revenue:

5635	Development Charges Cash Collected (SLC 61B 0299 28)	1,045,931		
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	199,239		
5640	Subdivider Contributions			
5650	Recreational Land (The Planning Act)	276,806		
5655	Community Benefits Charges			
5661	Building Code Act, 1992	1		
5690	Gasoline Tax - Province	189,005		
5691	Canada Community-Building Fund (Federal Gas Tax)	1,075,034		
5693	Building Canada Fund (BCF)			
5695	Other <input type="text" value="ocif"/>	6,373,518		
5696	Other <input type="text"/>			
5697	Other <input type="text"/>			
5698	Other <input type="text"/>			
5699	Other <input type="text"/>			
9930	TOTAL	9,159,534	33,978,057	5,438,577

Municipal Development-Related Charges

B: Parkland Special Account

Parkland provided in the year

Special Account

5801	Non-Residential (Standard Rate)
5802	Residential (Standard Rate)
5803	Residential (Alternative Rate)
5804	Other

Amount of Land	Value of Land
1	2
#	\$

C: Community Benefit Charges

Special Account

5901	In Kind Contributions (Reported In Year Building Permit Issued)
------	---

Value of In Kind Contributions
1
\$

D: Spending or Allocation of Opening Obligatory Reserve Fund Balances

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Development Charges

- 6001 Highways (Roads and Structures)
- 6002 Wastewater Services, Including Sewers and Treatment Services
- 6003 Water Supply Services, Including Distribution and Treatment

%	\$
42	200,000
100	13,051
84	400,000

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

Parkland

- 6004 Parkland Special Account

Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
1	2
%	\$

Community Benefits Charges

- 6005 Community Benefits Charges Special Account

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 61

DEVELOPMENT CHARGES RECEIVABLE

for the year ended December 31, 2023

		Development Charges Receivable					
		Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable	Total Closing Development Charges Receivables Balance, December 31
		24	17	18	19	20	25
		\$	\$	\$	\$	\$	\$
Services							
0205	General Government	0				0	0
0206	Emergency Preparedness Services	0				0	0
0207	Electrical Power Services	0				0	0
0210	Fire Protection Services	0				0	0
0215	Policing Services	0				0	0
0216	Provincial Offences Act Services	0				0	0
0220	Highways (Roads and Structures)	113,613			30,733	-30,733	82,880
0225	Transit	0				0	0
0226	Toronto-York Subway Extension	0				0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	65,632			4,632	-4,632	61,000
0235	Stormwater Drainage and Control Services	1,845			2,590	-2,590	-745
0240	Water Supply Services, (Including Distribution and Treatment Services)	67,959			11,855	-11,855	56,104
0245	Emergency Medical Services	0				0	0
0246	Public Health Services	0				0	0
0250	Long-term Care	0				0	0
0255	Child Care and Early Years Programs and Services	0				0	0
0260	Housing	0				0	0
0270	GO Transit	0				0	0
0275	Library	0				0	0
0280	Parks and Recreation Services	0				0	0
0285	Development Studies	0				0	0
0286	Parking	0				0	0
0287	Animal Control	0				0	0
0288	Municipal Cemeteries	0				0	0
0289	Waste Diversion Services	0				0	0
0290	Other	0				0	0
0295	Other	0				0	0
0296	Other	0				0	0
0297	Other	0				0	0
0299	TOTAL	249,049	0	0	49,810	-49,810	199,239

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 61
DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)

for the year ended December 31, 2023

	Inflows / Revenue						Outflows / Expenditures					
	Development Charges Cash Collected						Development Charges Earned / Utilized					
	Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
26	2	3	21	6	27	7	8	9	23	11	28	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Services												
0205 General Government	0				0	0				0	0	
0206 Emergency Preparedness Services	0				0	0				0	0	
0207 Electrical Power Services	0				0	0				0	0	
0210 Fire Protection Services	48,110	0	2,923		2,923	51,033				0	51,033	
0215 Policing Services	31,279	0	1,901		1,901	33,180				0	33,180	
0216 Provincial Offences Act Services	0		0		0	0				0	0	
0220 Highways (Roads and Structures)	289,247	78,022	24,467		102,489	391,736				0	391,736	
0225 Transit	16,833	0	1,023		1,023	17,856				0	17,856	
0226 Toronto-York Subway Extension	0				0	0				0	0	
0230 Wastewater Services, (Including Sewers and Treatment Services)	24,915	31,802	5,492		37,294	62,209	110,000			110,000	-47,791	
0235 Stormwater Drainage and Control Services	-25,109	3,362	-1,385		1,977	-23,132				0	-23,132	
0240 Water Supply Services, (Including Distribution and Treatment Services)	354,306	40,291	25,651		65,942	420,248				0	420,248	
0245 Emergency Medical Services	0				0	0				0	0	
0246 Public Health Services	0				0	0				0	0	
0250 Long-term Care	0				0	0				0	0	
0255 Child Care and Early Years Programs and Services	0				0	0				0	0	
0260 Housing	0				0	0				0	0	
0270 GO Transit	0				0	0				0	0	
0275 Library	40,392	0	2,454		2,454	42,846				0	42,846	
0280 Parks and Recreation Services	77,590	3,700	4,714		8,414	86,004				0	86,004	
0285 Development Studies	0				0	0				0	0	
0286 Parking	0				0	0				0	0	
0287 Animal Control	0				0	0				0	0	
0288 Municipal Cemeteries	0				0	0				0	0	
0289 Waste Diversion Services	73,951				0	73,951				0	73,951	
0290 Other	0				0	0				0	0	
0295 Other	0				0	0				0	0	
0296 Other	0				0	0				0	0	
0297 Other	0				0	0				0	0	
0299	931,514	157,177	67,240	0	224,417	1,155,931	110,000	0	0	110,000	1,045,931	

FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 62

DEVELOPMENT CHARGES RATES

for the year ended December 31, 2023

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

Sq. Metre

RESIDENTIAL CHARGES (\$)

NON - RESIDENTIAL CHARGES (\$)

Service	Apartments					Secondary Units	Other	Other	Other	Other	NON Res.	Industrial	Commercial	Institutional	Other	Other	Other	
	Single Detached	Semi-Detached	Other Multiples	< = 1 Bedroom	> = 2 Bedroom						Per Sq. Metre	Per Sq. Metre	Per Sq. Metre	Per Sq. Metre				
	1	2	3	4	5						10	11	12	13				14
1 Municipal Wide Charges	<i>If Other, Please Specify ></i>										<i>If Other, Please Specify ></i>							
220 Highways (Roads and Structures)	7,680.00	7,680.00	6,759.00	4,608.00	4,608.00						32.36	32.36	32.36	32.36				
230 Wastewater Services (Including Sewers and Treatment)	1,319.00	1,319.00	1,161.00	791.00	791.00						4.90	4.90	4.90	4.90				
235 Stormwater Drainage and Control Services	699.00	699.00	615.00	420.00	420.00						2.76	2.76	2.76	2.76				
240 Water Supply Services (Including Distribution and Treatment)	3,094.00	3,094.00	2,722.00	1,856.00	1,856.00						12.46	12.46	12.46	12.46				
280 Parks and Recreation Services	3,429.00	3,429.00	3,017.00	2,057.00	2,057.00						0.00							
9910 TOTAL MUNICIPAL WIDE CHARGES	16,221.00	16,221.00	14,274.00	9,732.00	9,732.00	0.00	0.00	0.00	0.00	0.00	52.48	52.48	52.48	52.48	0.00	0.00	0.00	

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

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



FIR2023: Owen Sound C

Asmt Code: 4259

MAH Code: 47101

Schedule 62
DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2023

FIR2023: Owen Sound C

Schedule 70

Asmt Code: 4259
MAH Code: 47101

CONSOLIDATED STATEMENT OF FINANCIAL POSITION
for the year ended December 31, 2023

Financial Assets

		1
		\$
0299 Cash and Cash Equivalents.		26,543,366
Accounts Receivable		
0410 Canada		575,328
0420 Ontario		
0430 Upper-Tier		2,658
0440 Other Municipalities		
0450 School Boards		
0490 Other Receivables		5,092,721
0499	Subtotal	5,670,707
Taxes Receivable		
0610 Current Year's Levies		1,131,619
0620 Previous Year's Levies		637,254
0630 Prior Year's Levies		466,358
0640 Penalties and Interest		567,954
0690 Less: Allowance For Uncollectables		5,000
0699	Subtotal	2,798,185
Investments *		
0817 Portfolio Investments		9,827,700
0818 Derivatives		
0819 Financial Assets, Designated to the Fair Value Category		
0820 Government Business Enterprises		
0828 Other		
0829	Subtotal	9,827,700
Debt Recoverable from Others		
0861 Municipalities (SLC 74 0630 01).		0
0862 School Boards (SLC 74 0620 01).		0
0863 Retirement Funds (SLC 74 0899 01).		0
0864 Sinking Funds (SLC 74 1099 01).		0
0865 Individuals		75,000
0868 Other		
0845	Subtotal	75,000
Other Financial Assets		
0830 Inventories Held For Resale		5,095
0831 Land Held For Resale		
0835 Notes Receivable		
0840 Mortgages Receivable		
0850 Deferred Taxes Receivable		
0852 Development Charges Installments Receivable (SLC 60 5636 01)		199,239
0890 Other		
0891 Other		
0898	Subtotal	204,334
9930	TOTAL Financial Assets	45,119,292

Liabilities

		1
		\$
Temporary Loans		
2010 Operating Purposes		
Tangible Capital Assets:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	Subtotal	0
Accounts Payable and Accrued Liabilities		
2210 Canada		
2220 Ontario		
2230 Upper-tier		
2240 Other Municipalities		
2250 School Boards		
2260 Interest On Debt		
2270 Trade Accounts Payable		8,479,943
2271 Derivatives		
2272 Financial Liabilities, Designated to the Fair Value Category		
2290 Other		
2299	Subtotal	8,479,943
2301 Estimated Tax Liabilities (PS3510)		216,760
Deferred Revenue		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		9,159,534
2490 Other		3,731,198
2499	Subtotal	12,890,732
Long Term Liabilities		
2610 Debt Issued		
2620 Debt Payable to Others		32,541,370
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other		
2650 Other		
2660 Less: Debt Issued On Behalf of Government Business Enterprise		

FIR2023: Owen Sound C**Schedule 70**Asmt Code: 4259
MAH Code: 47101**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**
for the year ended December 31, 2023

2699		Subtotal	32,541,370
Post Employment Benefits			
2810	Accumulated Sick Leave		
2820	Accrued Vacation Pay		614,531
2830	Accrued Pensions Payable		
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)		48,000
2898	Other accrued retiree benefits		5,743,498
2899		Subtotal Post Employment Benefits	6,406,029
Liability For Contaminated Sites			
2910	Remediation Costs of Contaminated Sites		0
Liability For Asset Retirement Obligations			
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)		4,310,516
9940		TOTAL Liabilities	64,845,350
9945	Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities		-19,726,058

Non-Financial Assets

			1
			\$
6210	Tangible Capital Assets (SLC 51 9921 11)		262,012,411
6250	Inventories of Supplies		822,286
6260	Prepaid Expenses		1,683,236
6261	Intangible Assets		
6262	Other		
6299		Total Non-Financial Assets	264,517,933
9970		Total Accumulated Surplus (Deficit)	244,791,875

Analysis of the Accumulated Surplus (Deficit)

			1
			\$
6410	Equity in Tangible Capital Assets		215,619,361
6411	Investment in Intangible Assets		
6412	Other ARO		270,179
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)		39,416,634
6430	General Surplus (Deficit)		123,015
6431	Unexpended Capital Financing		

Local Boards

5030	Transit Operations		
5035	Water Operations		
5040	Wastewater Operations		
5041	Solid Waste Operations		
5045	Libraries		79,232
5050	Cemeteries		
5055	Recreation, Community Centres and Arenas		
5060	Business Improvement Area		
5076	Other		
5077	Other		
5078	Other		
5079	Other		
5098		Total Local Boards	79,232

5080	Equity in Government Business Enterprises (SLC 10 6090 01)		0
6601	Unfunded Employee Benefits		-6,406,030
6603	Unfunded Remediation Costs of Contaminated Sites		0
6604	Unfunded Asset Retirement Obligation Costs		-4,310,516
6610	Other		
6620	Other		
6630	Other		
6640	Other		
6699		Total Other	-10,716,546
9971		Total Accumulated Surplus (Deficit)	244,791,875

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)		244,791,875
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)		0
9982	Total Accumulated Surplus (Deficit)		244,791,875

FIR2023: Owen Sound C

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Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2023

		1
		\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year	
Unrealized Gains (Losses) Attributable to:		
0410	Foreign Exchange	
0420	Derivatives	
0430	Portfolio Investments	
0440	Other Financial Instruments, Designated to Fair Value Category	
0499	Subtotal	0
Realized (Gains) Losses, Reclassified to the Statement of Operations		
0610	Foreign Exchange	
0620	Derivatives	
0630	Portfolio Investments	
0640	Other Financial Instruments, Designated to Fair Value Category	
0699	Subtotal	0
1099	Other Comprehensive Income (Loss)	
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)	0
9910	Accumulated Remeasurement Gains (Losses), End of Year. (SLC 71 0299 01 + SLC 1299 01)	0

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Single / Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	2,241,082
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	4,306,834
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	49,063,636
0225	PLUS: Current Year Penalties and Interest	404,129
0240	LESS: Total Cash Collections (SLC 72 0699 09)	52,566,639
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	1,367,762
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="PIL"/>	716,905
0290	Taxes Receivable, End of Year	2,798,185

Cash Collections

		9
		\$
0610	Current Year'S Tax	50,618,511
0620	Previous Year'S Tax	1,475,107
0630	Penalties and Interest	473,021
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	52,566,639

FIR2023: Owen Sound C

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Single / Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2023

Tax Adjustments Applied to Taxation

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		1	2	3	4	5				
		\$	\$	\$	\$	\$	\$	\$	\$	\$
1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)						0			0
1010	Write-off of Taxes (Mun. Act 354)						0			0
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)	827	4	174	10		1,015	3,757	988	5,760
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)						0			0
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))	216,748	1,533	59,001	3,553		280,835	655,756	172,314	1,108,905
1050	RFR (Assessment Act 39.1)	4,633	40	1,255	77		6,005	15,783	4,167	25,955
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)	1,363	10	311	19		1,703	5,778	1,525	9,006
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)	476	2	88	5		571	4,985	1,316	6,872
1099	Subtotal	224,047	1,589	60,829	3,664	0	290,129	686,059	180,310	1,156,498
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)						0	84	22	106
1810	Rebates to Commercial Properties (Mun. Act 362)						0			0
1820	Rebates to Industrial Properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	13,264	95	3,626	211	0	17,196	46,589	11,781	75,566
2299	Vacant Unit Rebates (Mun. Act 364)	0	0	0	0	0	0	3,209	784	3,993
2301	Contaminated Property (Mun. Act 365.1)	0	0	0	0	0	0	0	0	0
2399	Reduction for Heritage Property (Mun. Act 365.2)	4,319	25	56	0	0	4,400	19,586	3,651	27,637
2400	Change In Assessment (Mun. Act 365.3)	0	0	0	0	0	0	0	0	0
2890	Other <input type="text" value="CIP"/>						0	52,038		52,038
2891	Other <input type="text" value="BIA"/>						0	2,308		2,308
2892	Other <input type="text" value="Non-Profit Housing"/>						0	39,228	10,388	49,616
2893	Other <input type="text"/>						0			0
2899	Tax Adjustments Before Allowances	241,630	1,709	64,511	3,875	0	311,725	849,101	206,936	1,367,762

Tax Adjustments Not Applied to Taxation

		SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		English - Public	French - Public	English - Separate	French - Separate	Other	6	7	8	9
		1	2	3	4	5				
		\$	\$	\$	\$	\$	\$	\$	\$	\$
4010	Tax Sale, Tax Registration Accounts									0
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)						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

6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	4,483,945	38,867	1,222,657	75,255	0	5,820,724			

FIR2023: Owen Sound C

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1. Debt Burden of the Municipality

	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	1
		\$
0210	to Ontario and Agencies	32,541,370
0220	to Canada and Agencies	
0230	to Others	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	Subtotal	32,541,370
0499	PLUS: All Debt Assumed By the Municipality From Others	
	LESS: All Debt Assumed By Others	
0610	Ontario	
0620	School Boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	Subtotal	0
	LESS: Debt Retirement Funds	
0810	Wastewater	
0820	Water	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	Subtotal	0
	LESS: Own Sinking Funds (Actual Balances)	
1010	General Municipal	
1020	Enterprises and Others	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	32,541,370

2. Debt Burden of the Municipality: Analysed by Debt Instrument

1210	Sinking Fund Debentures	
1220	Installment (Serial) Debentures	32,541,370
1230	Long Term Bank Loans	
1240	Lease Purchase Agreements (Tangible Capital Leases)	
1250	Mortgages	
1280	Construction Financing Debentures	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	TOTAL Net Long Term Liabilities of the Municipality	32,541,370

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	5,833,215
1410	Protection Services	3,273,601
	Transportation Services:	
1415	Roadways	4,188,418
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental Services:	

FIR2023: Owen Sound C

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1425	Wastewater System	16,310,872
1430	Storm Water System	
1435	Waterworks System	2,323,514
1440	Solid Waste Collection	
1445	Solid Waste Disposal	
1446	Waste Diversion	
1450	Health Services	
1455	Social and Family Services	
1460	Social Housing	
Recreation and Cultural Services:		
1465	Parks	611,750
1466	Recreation Programs	
1471	Recreation Facilities - Golf Course, Marina, Ski Hill	
1474	Recreation Facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural Services	
1480	Planning and Development	
1490	Other Long Term Liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	32,541,370

FIR2023: Owen Sound C

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Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

		1
		\$
1610	US Dollars:	
	Canadian Dollar Equivalent included in SLC 74 9910 01	
1620	Par Value in 'U.S. Dollars'	
	Other Currency:	
1630	Canadian Dollar Equivalent included in SLC 74 9910 01	
1640	Par Value in <input type="text"/>	
1650	Canadian Dollar Equivalent included in SLC 74 9910 01	
1660	Par Value in <input type="text"/>	

5. Interest Earned on Sinking Funds and on Debt Retirement Funds During the Year

1810	Own Funds	<input type="text"/>
------	-----------	----------------------

6. Details of Sinking Fund Balance

2010	Value of Own Sinking Fund Debentures Issued and Outstanding At Year End	<input type="text"/>
	Balance of Own Sinking Funds At Year End	
2110	Total Contributions to Own Sinking Funds	<input type="text"/>
2120	Total Income Earned From investments of Sinking Funds' Monies	<input type="text"/>
2199		Subtotal 0
2210	Estimated Total Future Contributions From This Municipality Required to Meet Obligations in Line 2010 Above	<input type="text"/>
2220	Estimated Total Future Income Earned From investments in Lines 2199 and 2210 Above	<input type="text"/>

7. Long term commitments at year end

2410	Hospital Support	<input type="text"/>
2420	University Support	<input type="text"/>
2430	Leases and Other Agreements	<input type="text"/>
2440	Capital Equipment, Land Acquisition	<input type="text"/>
2496	Other <input type="text"/>	<input type="text"/>
2497	Other <input type="text"/>	<input type="text"/>
2498	Other <input type="text"/>	<input type="text"/>
2499		TOTAL 0

FIR2023: Owen Sound C

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
 for the year ended December 31, 2023

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
- 2699 **TOTAL**

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4	1	2	3
Y or N	Y or N	\$	Years
TOTAL		0	

10. Debt Charges for the Current Year

- Recovered from the Consolidated Statement of Operations**
- 3012 General Tax Rates
- 3014 Other
- 3015 Tile Drainage / Shoreline Assistance
- 3020 **Recovered From Reserve Funds**
- Recovered From Unconsolidated Entities:**
- 3030 Electricity
- 3040 Gas
- 3050 Telephone
- 3097 Other
- 3098 Other less paid internally
- 3099 **TOTAL**
- Line 3099 Includes:**
- 3110 Lump Sum (Balloon) Repayments of Long Term Debt
- 3120 Provincial Grant Funding for Repayment of Long Term Debt
- Analysis of Lease Purchase Agreements (Tangible Capital Leases)**
- 3140 Debt Charges for Lease Purchase Agreements (Tangible Capital Leases)

Principal	Interest	Total
1	2	3
\$	\$	\$
1,145,701	449,438	
1,514,416	751,807	
TOTAL	1,201,245	
1,970,207	-689,910	
		0

11. Long Term Debt Refinanced

- 3410 Repayment of Provincial Special Assistance
- 3420 Other Long Term Debt Refinanced

Principal	Interest
1	2
\$	\$

FIR2023: Owen Sound C

Asmt Code: 4259

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

12. Future Principal and Interest Payments on EXISTING Debt

		RECOVERABLE FROM:					
Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
1	2	3	4	5	6	7	8
\$	\$	\$	\$	\$	\$	\$	\$
3210 Year 2024	2,029,228	1,046,112					
3220 Year 2025	2,099,739	975,602					
3230 Year 2026	2,172,833	902,508					
3240 Year 2027	2,248,609	826,732					
3250 Year 2028	2,327,164	748,177					
3260 Years 2029 to 2033	10,888,080	2,495,002					
3270 Years 2034 onwards	10,775,717	1,422,145					
3280 Interest to be Earned on Sinking Funds							
3299 TOTAL	32,541,370	8,416,278	0	0	0	0	0

13. Other Notes

Please list all other notes and forward supporting schedules as required by email to:

FIR.mah@ontario.ca

3601

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

FIR2023: Owen Sound C

Asmt Code: 4259

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION

	Liabilities for ARO at Beginning of Year	Transfer of Solid Waste Landfill Liability	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General Government	80,733				1,913		82,646
0499 Protection Services	61,523				1,458		62,981
0699 Transportation Services	264,081				6,259		270,340
0899 Environmental Services	2,352,130			221,121	55,745		2,186,754
1099 Health Services	83,697				1,984		85,681
1299 Social and Family Services							0
1499 Social Housing							0
1699 Recreation and Cultural Services	1,584,560				37,554		1,622,114
1899 Planning and Development							0
1910 Other							0
9910 Total Asset Retirement Obligations	4,426,724	0	0	221,121	104,913	0	4,310,516

FIR2023: Owen Sound C

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

1. Municipal Workforce Profile

Employees of the Municipality

Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees
1	2	3
#	#	#
35.00	1.00	1.00
31.00	0.00	0.00
30.00		
1.00		
0.00	0.00	0.00
0.00	0.00	0.00
0.00	0.00	0.00
1.00	1.00	
51.00		8.00
0.00	0.00	0.00
2.00		2.00
17.00	9.00	20.00
4.00		
10.00		4.00
Subtotal	11.00	35.00
151.00	11.00	35.00

Subtotal

0300 Proportion of Municipal Employees Covered by 'Collective Agreements' (%)

Employees of Joint Local Boards

0.00	0.00	0.00
64.00	35.00	0.00
41.00	5.00	
23.00	30.00	
3.00	14.00	0.00
3.00	14.00	
0.00	0.00	0.00
0.00	0.00	0.00
33.00	9.00	8.00
Subtotal	58.00	8.00
100.00	58.00	8.00
TOTAL	69.00	43.00
251.00	69.00	43.00

Subtotal

TOTAL

2. Selected Investments of Own Sinking Funds as at Dec. 31

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

0610 Own Sinking Funds

FIR2023: Owen Sound C

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Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2023

3. Municipal Procurement This Year

1010	Total Construction Contracts Awarded
1020	Construction Contracts Awarded at \$100,000 or Greater

Number of Contracts	Value of Contracts
1	2
#	\$
11	9,180,202
10	9,105,702

4. Building Permit Information

1210	Residential Properties
1220	Multi-Residential Properties
1230	All Other Property Classes
1299	

Number of Building Permits	Total Value of Building Permits
1	2
#	\$
18	5,240,000
1	1,500,000
6	1,210,000
Subtotal	7,950,000

5. Insured Value of Physical Assets

1410	Buildings	
1420	Machinery and Equipment	
1430	Vehicles	
1497	Other	<input type="text"/>
1498	Other	<input type="text"/>
1499		

1
\$
334,930,419
3,636,103
13,634,403
Subtotal
352,200,925

6. Total Dollar Losses Due to Structural Fires

1510	Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)
------	---

1
\$
1,687,445

7. Vacant Home Tax

1710	Number of Properties for Which the Vacant Home Tax was Levied in 2023
------	---

1
#
0

FIR2023: Owen Sound C

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MAH Code: 47101

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2023

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 Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
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0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(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 Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851	Owen Sound Police Board	Police Board	0402	100%		
0852	Owen Sound North Grey Union Public Library	Library Board	1604	100%		
0853	owen Sound River District BIA	Business Improvement Area	1805	100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		

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Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2023

0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

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for the year ended December 31, 2023

9. Building Permit Information (Performance Measures)

- 1300 What method does your municipality use to determine total construction value?
- 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.

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

Total Value of Construction Activity

- 1304 Total Value of Construction Activity for 2023 based on permits issued.

1	\$
	7,950,000

Review of Complete Building Permit Applications:

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

- 1306 **Category 1: Houses** (houses not exceeding 3 storeys / 600 square metres)
Reference : provincial standard is 10 working days
- 1308 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)
Reference : provincial standard is 15 working days
- 1310 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)
Reference : provincial standard is 20 working days
- 1312 **Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS, communications)
Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.

Median Number of Working Days 1#
9

10

15

20

Number Of Building Permit Applications

- 1314 **Category 1 : Houses** (houses not exceeding 3 storeys / 600 square metres)
- 1316 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)
- 1318 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)
- 1320 **Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications
- 1322

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
117	6	123
10	0	10
11	0	11
1	0	1
Subtotal	6	145

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

10. Planning and Development

Land Use Planning (using building permit information)

- 1350 Number of residential units in new detached houses
- 1352 Number of residential units in new semi-detached houses
- 1354 Number of residential units in new row houses
- 1356 Number of residential units in new apartments / condo apartments
- 1358

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1	1	
11	11	
37	37	
25	25	
Subtotal	74	0

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023

Hectares 1 #
161

11. Transportation Services

- 1710 **Roads:** Total Paved Lane Km
- 1720 **Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.

1
#
278
156

Column	Column	Column	Description
--------	--------	--------	-------------

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STATISTICAL INFORMATION**

for the year ended December 31, 2023

	1 #	2 #	3 #	4 LIST
1722				Y
1725				PCI 2021

1730	Roads: Total Unpaved Lane Km	3
1740	Winter Control: Total Lane Km maintained in winter	255
1750	Transit: Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	179,669
1755	Transit: Population of Service Area	21,612
1760	Bridges and Culverts: Total Square Metres of Surface Area on Bridges and Culverts	3,594

	Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
	1 #	2 #
1765	Bridges	11
1766	Culverts	8
1767		16
Subtotal	19	27

Rating Of Bridges And Culverts

	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768				Y
1769				OSIM 2022

12. Environmental Services

1810	Wastewater Main Backups: Total number of backed up wastewater mains	1
1815	Wastewater Collection / Conveyance: Total KM of Wastewater Mains.	0
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	120
1825	Wastewater Bypasses Treatment: Estimated megalitres of untreated wastewater.	4,561,510
		17,546
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	125
1840	Rural Storm Water Management: Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins) .	0
1845	Water Treatment: Total Megalitres of Drinking Water Treated.	2,823,580
1850	Water Main Breaks: Number of water main breaks in a year	20
1855	Water Distribution/Transmission: Total kilometres of Water Distribution / Transmission Pipe.	161
1860	Solid Waste Collection: Total tonnes collected from all property classes.	2,115
1865	Solid Waste Disposal: Total tonnes disposed of from all property classes.	2,115
1870	Waste Diversion: Total tonnes diverted from all property classes.	810

13. Recreation Services

1910	Trails: Total kilometres of trails (owned by municipality and third parties).	1
1920	Indoor recreation facility space: Square metres of indoor recreation facilities (municipally owned) .	36
1930	Outdoor recreation facility space: Square metres of outdoor recreation facility space (municipally owned) .	17,224
		1,437,330

14. Other Revenue (Used for the calculation of Operating Cost)

2310	Fire Services: Other revenue.	1
2320	Paved Roads: Other revenue.	\$
2330	Solid Waste Disposal: Other revenue.	
2340	Waste Diversion: Other Revenue	
2370	Assessment on Exempt Properties (Enter data from returned roll)	272,605,000

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ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2023

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

Debt Charges for the Current Year		1
		\$
0210	Principal (SLC 74 3099 01).	1,970,207
0220	Interest (SLC 74 3099 02).	1,201,245
0299		
	Subtotal	3,171,452
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	Total Debt Charges	3,171,452
Excluded Debt Charges		1
		\$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099		
	Subtotal	0
1410	Debt Charges for Tile Drainage / Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant Funding for Repayment of Long Term Debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump Sum (Balloon) Repayments of Long Term Debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420		
	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	3,171,452
1610	Total Revenues (SLC 10 9910 01)	1
		\$
		65,853,939
Excluded Revenue Amounts		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, Including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	5,204,558
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	531,632
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	259,379
2226	Deferred Revenue Earned (Canada Gas Tax) (SLC 10 0831 01)	1,226,927
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	3,742,657
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	-443,988
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	110,000
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	467,381
2299	Subtotal	11,098,546
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	54,755,393
2620	25% of Net Revenues	13,688,848
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	10,517,396

For Illustration Purposes Only

Annual Interest Rate		@	Term		years =	
6.50%			10			75,607,776

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NOTES

for the year ended December 31, 2023

NOTES

0010 **Schedule 10:**

0020 **Schedule 12:**

0030 **Schedule 40:**

0040 **Schedule 51:**

0050 **Schedule 53:**

0060 **Schedule 54:**

0070 **Schedule 60:**

0080 **Schedule 70:**

0090 **Schedule 74:**

0110 **Schedule - Other:**