



Monday, June 5, 2023, 9:30 a.m.

Council Chamber

### **Members of the Committee:**

Councillor Giberson, Chair

Councillor Marks, Vice-Chair

Councillor Marimpietri

Councillor McConkey

Councillor Neal

Mayor Carter, Ex Officio

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**Pages**

### **Public Meeting**

#### **Additional Agenda Items**

(As may be presented at the meeting)

#### **Declarations of Pecuniary Interest**

(As may be presented by Committee Members)

#### **Presentations**

##### **Deloitte LLP - Report CF-23-44 - 2022 Audited Consolidated Financial Statements**

Steve Stewart, Deloitte LLP to provide a presentation concerning Report CF-23-44 regarding the 2022 Audited Consolidated Financial Statements.

#### **Delegations**

##### **Kathryn Bremner - Ramp Access in the City of Oshawa to Improve Accessibility**

Kathryn Bremner requesting to address the Corporate and Finance Services Committee concerning ramp access in the City of Oshawa, particularly in the downtown area, in order to improve accessibility for those with mobility

challenges.

## **Referrals from Council**

None

## **Reports from Advisory Committees**

None

## **Items Requiring Direction**

**CF-23-51 - Kathryn Bremner Submitting Correspondence concerning ramp access in the City of Oshawa to improve accessibility (All Wards)**

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## **Public Consent Agenda**

### **Correspondence with recommendations**

**CF-23-52 - Gobin & Leyenson LLP Submitting Comments concerning Report CF-23-34 (All Wards)**

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#### **Recommendation**

That Correspondence CF-23-52 from Marty Gobin, Barrister & Solicitor, Gobin & Leyenson LLP submitting comments concerning Report CF-23-34 regarding a review and proposed replacement of the Election Sign By-law be referred to the respective report.

### **Staff Reports/Motions with recommendations**

**CF-23-34 - Review and Proposed Replacement of the Election Sign By-law (All Wards)**

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[At the April 17, 2023 Corporate and Finance Services Committee meeting, this report was deferred to the June 5, 2023 meeting.]

#### **Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

1. That in accordance with Report CF-23-34 dated April 12, 2023 concerning a review and proposed replacement of the By-law 42-2014, Council pass a new Election Sign By-law as set out in Attachment 2 to this report and in a form and content acceptable to the City Solicitor and the City Clerk; and,
2. That By-law 42-2014, as amended, be repealed.

**CF-23-44 - 2022 Audited Consolidated Financial Statements (All Wards)**

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#### **Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

1. That the Financial Statements for the year ended December 31, 2022 attached to Report CF-23-44 dated May 31, 2023 be approved; and
2. That notice of the availability of the financial statements through the City's website or upon request through Service Oshawa be published in

the local newspaper(s); and

3. That the Financial Statements be forwarded to appropriate stakeholders including the Province of Ontario and the City's banking institution.

**CF-23-46 - Single Source - Britannia Avenue West Bridge Detailed Design (Ward 2)**

**Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

Whereas, the Purchasing By-Law 80-2020 requires Council approval to award single source contracts greater than \$100,000; and,

Whereas, the design for the road and bridge has been developed to 90% by the developer's consultant (WSP Canada Inc.) per the Subdivision Agreement S-O-2012-01; and,

Whereas, Britannia Avenue West is an Arterial C road and as such is the City's responsibility to fund and construct; and,

Whereas, this bridge structure is required in order to facilitate the development west of Oshawa Creek, west of Windfields Farms; and,

Whereas, this structure is also for the extension of Britannia Avenue West to Thornton Road N as outlined in the recently completed Class Environmental Assessment; and,

Whereas, this phase of the project is for environmental assessment obligations, site investigations, field review, and detailed design completion to tender ready for the bridge structure only; and,

Whereas, Council approved funding for the design of the Britannia Ave W Bridge in the 2019 and 2023 Capital Budget, project 73-0492 in the total amount of \$369,000 including non-rebateable H.S.T.; and,

Whereas, it is administratively practical, creates standardization and design continuity, and is cost effective to single source the completion of the Britannia Ave W bridge design, environmental assessment, and site investigations to WSP Canada Inc. the engineer of record for the 90% design completed; and,

Whereas, the City will enter into negotiations with WSP Canada Inc. to execute a Contract for the completion of the detailed design and environmental obligation investigations to not exceed the budget amount of \$369,000 including the non-rebateable H.S.T.;

Therefore, be it resolved that pursuant to CF-23-46, Council authorize the Manager, Procurement to negotiate a single source contract with WSP Canada Inc. not to exceed the approved budget amount of \$369,000 including non-rebateable H.S.T. for Britannia Avenue West Bridge Detailed Design.

**CF-23-48 - Ritson Road North and Columbus Road East Roundabout Design (Ward 1)**

**Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

Whereas, Council approved Project #21-73-0486 Ritson/Columbus Roundabout Design in the amount of \$250,000 including non-rebateable H.S.T.; and,

Whereas, Procurement issued a Request for Proposal (R.F.P.) C2023-034 Ritson Road North & Columbus Road East (Roundabout) Design; and,

Whereas, four (4) bids were received and opened by Procurement on May 2, 2023; and

Whereas, all bids are substantially over-budget;

Therefore, be it resolved that the project be rebudgeted in the 2024 budget with a revised budget amount.

**CF-23-49 - Publication of Ontario Land Tribunal Decisions (All Wards)**

**Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

Whereas on May 1, 2023 Council directed staff to report on including Ontario Land Tribunal (O.L.T.) decisions on matters that have been before the City's Committee of Adjustment and Oshawa Council in the Information Package as well as circulating to members of Council and staff; and,

Whereas the current practice when a notification of a Tribunal decision is received is to circulate the correspondence to members of Council and relevant staff in Planning Services and/or Legal Services; and,

Whereas the correspondence is provided in a PDF format that does not meet the City's requirements with respect to accessibility for publication on the website; and,

Whereas each item of correspondence would require significant remediation work by Legislative Services staff to prepare the document to meet the City's accessibility standards for posting to the website; and,

Whereas the O.L.T. makes case status and decision information publically available on its website at <https://olt.gov.on.ca/decisions/>, allowing users to search for cases before the Tribunal by property location, municipality, applicable legislation, case number or reference number; and,

Whereas a link can be provided on the City's page for the Committee of Adjustment to the O.L.T. Case Status and Decisions Page to ensure the most current information is available to the public;

Therefore be it resolved that based on Report CF-23-49 dated May 31, 2023, Ontario Land Tribunal decisions on matters that have been before the City's Committee of Adjustment and Oshawa Council be circulated to members of Council and relevant staff in Planning Services and that the link to the online case status and decision information of the O.L.T. be provided on the Committee of Adjustment webpage.

**CF-23-50 - Corporate and Finance Services Committee Outstanding Items List Status Report - Second Quarter 2023 (All Wards)**

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**Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

That Report CF-23-50, dated May 31, 2023 being the Corporate and Finance Services Committee's Outstanding Items List Status Report for the second quarter of 2023 be received for information.

**Public Discussion Agenda**

**Matters Excluded from the Consent Agenda**

**Items Introduced by Council Members**

**Items Pulled from the Information Package**

None

**Closed Consent Agenda**

**Correspondence with recommendations**

None

**Staff Reports/Motions with recommendations**

None

**Closed Discussion Agenda**

**Matters Excluded from the Consent Agenda**

**Items Requiring Direction**

None

**Matters Tabled**

None

**Adjournment**



May 2, 2023

Oshawa citizens with disabilities are being kept out of the downtown core due to inaccessibility.

In the past, I have been told by city staff that portable ramps are not allowed in the downtown area because they are considered a "liability issue."

I do not understand this when I see other Ontario cities and towns using ramps to provide access to businesses and stores in their downtowns. Some of these include Kingston, Orillia, Toronto and Stratford.

I personally think that the new e scooters are more of a hazard.

If Oshawa wants to improve economically, all citizens need to be able to access the downtown and other areas.

I am asking you to please investigate this issue which is one of insurance liability. If other cities and towns can ramp their downtowns, and if the City is truly serious about improving accessibility, why can't we do this?

Sincerely,

Kathryn Bremner

M.F.I.P.P.A. Sec 14 (1)





# GOBIN & LEYENSON LLP

17 John Street West, Oshawa, Ontario L1H 1W8

Tel: 905-240-5555 Fax: 905-240-5558

www.glllp.ca

April 17, 2023

Attn.: Oshawa City Council  
50 Centre Street South  
Oshawa ON L1H 3Z7

To the Oshawa City Council:

## **Re: CF-23-34 - Review and Proposed Replacement of the Election Sign By-law (All Wards)**

I am concerned about the proposed election sign by-law contained within the above Public Report, and being recommended for the City Council to adopt as a replacement to the current election sign. After reviewing it, it appears that it will significantly infringe on the freedom of expression of Oshawa's electors with little rationale for doing so.

Any non-violent attempt to convey a meaning automatically engages s. 2 (b) of the *Canadian Charter of Rights and Freedoms* (see *Irwin Toy Ltd. v. Quebec (Attorney General)*, [1989] 1 S.C.R. 927). This would include election signs. An effort by the government to limit s. 2 (b) must be for a pressing and substantial objective, and it must be rationally connected to the objective, impair the affected *Charter* right as little as possible, and there must be proportionality between the effects of limiting the *Charter* right and the pressing and substantial objective (see *R. v. Oakes*, [1986] 1 S.C.R. 103).

Below, I will discuss all of the aspects of the law that seem to offend the above based principles, or are otherwise questionable.

### **Blanket Ban on Signage on Public Property**

The definition of "election sign" in s. 1.1 (m) of the proposed by-law would cover posters. All election signs, and thus all posterage, is to be banned on public property. The Supreme Court of Canada has already ruled that an absolute prohibition on posterage on public property is unconstitutional in that it infringes on s. 2 (b) of the *Charter* and cannot be saved by s. 1. This has been the law for thirty years. See *Ramsden v. Peterborough (City)*, [1993] 2 S.C.R. 1084.

Such a law would also be unfair had it been in place in the last election. The purpose of placing election signs on public property is to increase the name recognition of candidates for people who use those public spaces. In the Summer of 2022, during the most recent municipal election, I can recall at least three municipally-authorized events in Memorial Park that featured incumbent council candidates. Prohibiting candidates from placing election signage in public spaces such as that would effectively allow better-connected candidates, and in particular incumbents, to use such spaces to increase their name recognition while denying it to the individuals challenging them.

### **Ban on Use of Word “Re-elect” by Non-Incumbents**

Subsection 3.13 (o) prohibits the use of the word “re-elect” by anyone other than a current office holder. So, if a candidate last held the office two elections ago, they would be prohibited from referring to their previous experience and asking electors to re-elect them to the officer. This seems to clearly favour incumbents and ban even truthful statements by candidates. I cannot see how it is a reasonable limit on a person’s freedom of expression and I question whether the province even intended to delegate such a power to regulate the content of signage in elections to municipalities. One would think the province would have included content-based prohibitions in the *Municipal Elections Act, 1996*, S.O. 1996, c. 32, Sched. if it intended to regulate content of signage, and even then, such a law banning truthful statements by candidates and reserving certain phrases to incumbents would be challenged in the courts.

### **Ban on Posting Support for More than One Candidate**

Sections 3.3 and 3.6 of the proposed by-law prohibit having signage on a per-candidate basis. Residential properties are restricted to supporting one candidate per office with signage and non-residential properties are restricted to three per candidate.

Firstly, there is no rationale for prohibiting supporting more than one candidate from a visual candidate. During the last election, I have four signs on my property, two of which supported different candidates for the same office because I thought they both deserved consideration. I did not have signage regarding a number of other elected offices. So, even though I was under the maximum signage I could have if this proposed by-law were in effect, I would have been committing an offence by having a sign for two different candidates. Obviously, this has nothing to do with the issue of visual blight and so I cannot see what objective is served by such signage.

Secondly, this law effectively requires households to support only one candidate per office when posting their signs. This may come as a shock, but not everyone in the same household has to vote for or support the same candidate. Imagine that two spouses are on title to the same property and each support a different mayoral candidate. What will they do to decide whose candidate gets to be publicly supported with their signage allowance and who must remain silent? Flip a coin?

If the purpose of this regulatory legislation is to prevent visual blight, and not to engage in restraining people’s actual political views, such as that more than one candidate might be suitable for consideration for office (the latter seems like it would not meet the *Oakes* test), it can be achieved by simply limiting the *number* of signs on a property during an election and not the *content* of those signs.

### **Ban on Supporting Out-of-Ward Candidates**

Sections 3.10 and 3.11 prohibit posting signs on a person’s property that relate to an election except that within the boundaries of the ward or riding to which the election sign relates.

What if a person supports none of the candidates in their own ward but happens to support a candidate in another ward and hopes that people from that ward who drive or walk by their property will see a sign supporting that candidate and consider voting for them? Again, the combating of visual blight is not served by content-based restrictions instead of restricting the time, place, and manner of displaying signage, and I cannot see how this is a reasonable limit on a *Charter* right if the municipality could not prohibit a person from verbally advocating for out-of-ward candidates to be elected.

### **Odd Reference to the *Criminal Code***

Section 3.7 of the proposed by-law states, “Pursuant to the Criminal Code R.S.C., 1985, c.C-46, it is an offence to deface, alter, interfere with or willfully cause damage to an Election Sign.”

I am unsure why this language is even included in the by-law. The municipality cannot amend the criminal laws of Canada so not including it in the by-law would not have any different impact on whether certain activities in relation to signs are criminal offences.

Is the section supposed to be legal advice? No reference is made to what section or sections of the *Criminal Code* apply to prohibit this activity, and there are numerous situations in which engaging in the activity described might not be a prohibited act (for example, a property owner who “interferes” with an election sign that has been unlawfully placed on that property owner’s property by a trespasser would be entirely within their rights when removing it and not committing a criminal offence).

### **Summary**

There are many issues I have spotted with the election by-law that I believe constitute an unacceptable restriction of the civil liberties of Oshawa’s electors, favour incumbents, or constitute an excess of the City’s jurisdiction to enact municipal by-laws. However, I have only discovered this proposed by-law last minute so I have not included them. In summary, as an elector and property owner affected by this draft by-law, I believe:

- A by-law should not contain an absolute prohibition on election signage in public spaces. It should especially not ban candidates from advertising in public spaces that incumbents attend at events during the election.
- A by-law should not restrict candidates from making truthful statements about how they have previously held an office and are asking to be re-elected to that office.
- A by-law should not prohibit members of a household from posting signage that supports more than one candidate for the same office.
- A by-law should not contain vague references to criminal law, which municipalities have no power to amend anyway.
- A by-law should be focused only on visual blight and not regulating the content of signage.
- A by-law enacted by a City Council should be carefully considered to avoid favouring all of the incumbents who are voting on whether to enact it and be as neutral as possible.

Thank you for your consideration of the above.

Sincerely,  
Marty Gobin, B.S.L.S., LL.B., LL.M.  
Barrister & Solicitor

To: Corporate and Finance Services Committee

From: Tracy Adams, Chief Administrative Officer,  
Office of the C.A.O.

Report Number: CF-23-34

Date of Report: April 12, 2023

Date of Meeting: April 17, 2023

Subject: Review and Proposed Replacement of the Election Sign By-law

Ward: All Wards

File: 03-05

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## **1.0 Purpose**

The purpose of this report is to review the City's existing Election Sign By-law 42-2014, as amended ("By-law 42-2014") and to propose a modernized by-law that will prohibit election signs on public property and provide greater enforcement capabilities to the City in order to maintain fair and equitable elections.

Attachment 1 is the existing Election Sign By-law 42-2014.

Attachment 2 is the new draft Election Sign By-Law.

## **2.0 Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

1. That in accordance with Report CF-23-34 dated April 12, 2023 concerning a review and proposed replacement of the By-law 42-2014, Council pass a new Election Sign By-law as set out in Attachment 2 to this report and in a form and content acceptable to the City Solicitor and the City Clerk; and,
2. That By-law 42-2014, as amended, be repealed.

## **3.0 Executive Summary**

Not applicable

## **4.0 Input From Other Sources**

- Legal Services
- Municipal Law Enforcement and Licensing Services
- All Durham Region municipalities
- Municipalities: Barrie, Brampton, Burlington, Kingston, Markham, Niagara Falls, Oakville, St. Catharines, Windsor.
- Feedback received during the 2022 Municipal and School Board Elections.

## **5.0 Analysis**

### **5.1 Background**

Section 11 of the Municipal Act, 2001, S.O. 2001 c. 25 ("Municipal Act, 2001") authorizes municipalities to pass by-laws respecting signs, including the placement, location and removal of signs in the municipality.

In 2014, Council passed By-law 42-2014 being a by-law to regulate election signs with the short title of "Election Sign By-law" (Attachment 1). By-law 42-2014 regulates election signs on public and private property, generally allowing for placement on both subject to restrictions on timing, size and location. This by-law regulates the placement of all election signs, including those for municipal, provincial and federal elections.

Under By-law 42-2014, election signs on City property that are found to be in violation of the by-law's restrictions may be immediately removed by the City. If the City finds an election sign on private property to be in contravention of By-law 42-2014 law, the City may issue an order to have the sign removed. Any signs removed by the City are stored at a City Facility until seven (7) days after the last polling day for the election, after which the City may dispose of any signs remaining. Candidates may retrieve their signs during this period without the requirement to pay a fee or fine. The Election Sign By-law does not provide for any fees, fines or other payment types associated with any of the requirements under By-law 42-2014.

In September 2017, Council passed resolution CM-17-24 to review the Election Signs By-law to ensure the regulations remained relevant to the Oshawa community ahead of the 2018 Municipal Election.

On June 18, 2018, the Corporate Services Committee considered Report CORP-18-43 (available online at: [http://app.oshawa.ca/agendas/Corporate\\_Services/2018/06-18/REPORT\\_CORP-18-43.pdf](http://app.oshawa.ca/agendas/Corporate_Services/2018/06-18/REPORT_CORP-18-43.pdf)) which included a revised by-law. On June 25, 2018, Council considered a recommendation by the Committee that Council adopt the amending by-law, with the following further amendments:

- a. That a maximum storage fee of \$5.00 per sign, per day be charged to an upset limit of \$150.00 regardless of the number of signs at the end of the campaign period; and,

- b. That notification be given to candidates whose signs are removed and a two (2) business day time limit be provided to pick up those signs without storage fees being applied; and,
- c. That the removal of election signs after the election remain at seven (7) days.

The recommendation lost and no further amendment or amending by-law was considered or passed.

In June 2022, the Election Sign By-law was amended to replace the phrase “City Road” with the phrase “City or Regional Road” to address the delegation of both provisions and enforcement by the Region of Durham’s Temporary Sign By-law to the Area Municipalities. Given the Region’s delegation and the City’s amendments, all City and Regional roads within the City of Oshawa are now subject to the City’s Election Sign By-law.

## **5.2 2022 Municipal and School Board Elections**

During the 2022 Municipal and School Board Elections, the City enforced the Election Sign By-Law on both a complaint-driven and proactive basis. Legislative Services received 94 complaints related to election signs and caused the removal of 26 election signs. Municipal Law Enforcement received 277 complaints and removed 816 signs, 754 of which were retrieved by candidates, while the remaining 62 were disposed of by the City.

The most common reason for election sign removal was placement of signs too close to a highway followed by placement of election signs outside the allowed time frame. On Voting Day (October 24, 2022), staff removed many signs from voting locations throughout the City. Staff were unable to record the total number of signs which were removed due to the volume; however, many complaints were received by Legislative Services staff and removed by Municipal Law Enforcement Officers. In addition, Election Officials removed signs in front of or within their respective voting places.

The table below captures the type and number of each violation that was recorded between Nomination Day (May 2, 2023) and Voting Day. Election signs collected after Voting Day are also not reflected in this table.

<b>Violation</b>	<b>Number of Signs Removed</b>
Closer than one (1) metre from curb or two (2) metres where there is no curb	441
Outside of appropriate time	176
On boulevard, island or median	93
Placed at an Advanced Voting Location during Advance Voting hours	37
Interferes with traffic sign	27
Exceeds size standards (over height)	14
Placed on private property without permission	11
Sight obstruction	7
On City premises	6
Sign down on ground	4
Health and safety	1
Placed at a Voting Location on Voting Day	Unknown

### **5.3 Considerations**

The City has not made significant updates to the Election Sign By-law since its adoption in 2014. Feedback received regarding the by-law has indicated a need for stricter regulations on the placement of signs in the City and the implementation of stronger enforcement including fees and/or fines related to non-compliance. The current by-law does not provide penalties for non-compliance or violations other than removal.

The introduction of regulations within the Municipal Elections Act, 1996, S.O. 1996, c. 32, Sched. ("Municipal Elections Act, 1996") with regard to Third Party Advertisers also prompts a need to update and modernize the by-law. The current by-law makes no reference to Third Party Advertisers as it was passed prior to regulations concerning Third Party Advertisers in the Municipal Elections Act.

It is important to recognize that election signs remain an important communication tool for many candidate's campaigns. Signs play a role in making the voting public both aware of the candidates in their area and signal that there is an upcoming election. However, it is



appropriate to update the City's election sign regulations to allow for continued promotion of candidates and elections while ensuring the needs, interests and safety of residents, election participants and the City are respected.

The review of the City's Election Sign By-law has been conducted with the following goals in mind:

- Balance interests of public, election participants and the City to ensure an equitable election process;
- Ensure public health and safety is provided for and protected;
- Clarify and simplify language and formatting to improve compliance;
- Modernize the by-law to reflect changes to the Municipal Election Act; and,
- Provide standards that establish a consistent, fair and unbiased process.

To achieve these goals, the by-law was reviewed and benchmarked against other municipalities based on but not limited to the following provisions:

- Allowance of signs on public property;
- Allowance of signs on private property;
- Restrictions on the placement of signs according to voting areas such as associated wards and ridings;
- Restrictions on the placement of signs with regard to public infrastructure;
- Time restrictions on placement both before and after voting day;
- Size restrictions including height, width and area;
- Materials used and content included in the construction of election signs;
- Other types of election signs such as vehicle signs and campaign office signs;
- Enforcement practices;
- Penalties, fees and fines payable; and,
- Retention periods and destruction practices.

A summary of this benchmarking exercise is presented in Section 5.4 of this report.

Staff have not considered a City-wide prohibition of election signs although other municipalities have considered and approved total prohibition based on environmental concerns, election signs being a public nuisance, and the shift to digital and social media platforms.

## **5.4 By-law Comparison**

The following table compares key items contained in the by-laws of the comparison group of municipalities listed in Section 4.0, the City's current Election Sign By-law and the proposed Election Sign By-law.

<b>Item</b>	<b>Comparison Municipalities (9)</b>	<b>Durham Municipalities (7)</b>	<b>Oshawa's Current By-law</b>	<b>Oshawa's Proposed By-law</b>
Placement of Election Signs on Public Property	5 of 9 municipalities prohibit election signs on public property	3 of 7 municipalities prohibit election signs on public property  Whitby allows signs on public property but on specified boulevards only	Election signs allowed on public property with certain restrictions	Prohibits election signs on public property
Placement of Election Signs on Private Property	8 of 9 municipalities allow election signs on private property	All municipalities allow election signs on private property	Election signs allowed on private property	Election signs allowed on private property
Ward/Riding Restrictions	3 of 9 municipalities prohibit election signs outside of the ward or riding where the candidate is running	4 of 7 municipalities prohibit election signs outside of the ward or riding where the candidate is running	None	Election signs outside of the ward or riding where the candidate is running are prohibited
Display Period for Municipal Elections	<ul style="list-style-type: none"> <li>• No sooner than 24-60 days prior to voting day</li> <li>• No later than 2-7 days after voting day</li> <li>• Some municipalities also include a time of day</li> </ul>	<ul style="list-style-type: none"> <li>• No sooner than 25-48 days prior to voting day</li> <li>• No later than 2-7 days after voting day</li> <li>• 6 of 7 municipalities have a deadline of 2-3 days after voting</li> </ul>	<ul style="list-style-type: none"> <li>• No sooner than 42 days prior to voting day</li> <li>• No later than 7 days after voting day</li> </ul>	<ul style="list-style-type: none"> <li>• No sooner than 10:00 a.m. 42 days prior to voting day</li> <li>• No later than 3 days after voting day</li> </ul>

<b>Item</b>	<b>Comparison Municipalities (9)</b>	<b>Durham Municipalities (7)</b>	<b>Oshawa's Current By-law</b>	<b>Oshawa's Proposed By-law</b>
Other Types of Election Signs Covered	Most cover: <ul style="list-style-type: none"> <li>• Campaign Offices</li> <li>• Third Party Advertisers</li> <li>• Vehicle Signs</li> </ul>	Most cover: <ul style="list-style-type: none"> <li>• Campaign Offices</li> <li>• Third Party Advertisers</li> <li>• Vehicle Signs</li> </ul>	Vehicle Signs (Sec. 4 d)  Inside of Buildings (i.e. Campaign Offices (Sec. 4 c))	<ul style="list-style-type: none"> <li>• Campaign Offices</li> <li>• Third Party Advertisers</li> <li>• Vehicle Signs</li> </ul>
Permits/Deposit fee Required to erect signs	2 of 9 municipalities require a permit and/or deposit fee	3 of 7 municipalities require a permit and/or deposit fee	None	None
Enforcement	Most allow that the municipality may remove any election sign in violation immediately without notice or compensation	Most allow that the municipality may remove any election sign in violation immediately without notice or compensation	<ul style="list-style-type: none"> <li>• The City may remove any election sign in violation on City property</li> <li>• The City may issue an order to have signs in violation on private property removed</li> </ul>	The City may remove any election sign in violation on any property immediately without notice or compensation
Cost of Removal	5 of 9 municipalities charge a removal fee or may recover expenses through taxes, deposit fees or legal proceedings	4 of 7 municipalities may recover any expense incurred due to removal by adding the expense to the tax roll of the sign owner	None	The City may recover any expense incurred due to removal by adding the expense to the tax roll of the sign owner

Item	Comparison Municipalities (9)	Durham Municipalities (7)	Oshawa's Current By-law	Oshawa's Proposed By-law
Retention	Most municipalities may dispose of any election sign removed by the municipality after 30 days of storage without retrieval by the sign owner	Most municipalities may dispose of any election sign removed by the municipality after 30 days of storage without retrieval by the sign owner	Signs removed by the City and not retrieved by the sign owner may be disposed of 7 days after voting day	Signs removed by the City and not retrieved by the sign owner may be disposed of 7 days after voting day
Retrieval or Storage Fee	3 of 9 municipalities charge a retrieval/storage fee from \$20 - \$50 per sign	5 of 7 municipalities charge a retrieval/storage fee ranging from \$5 - \$50 per sign	None	Sign owner must pay \$25 fee per sign for retrieval
Fines	7 of 9 municipalities provide that offences are subject to fines or applicable fines under the Provincial Offences Act	All 7 municipalities provide that offences are subject to applicable fines under the Provincial Offences Act	None	Offences are subject to Administrative Monetary Penalties (Tier 1 - \$75, Tier 2 - \$175 and Tier 3 - \$275) or applicable fines under the Provincial Offences Act

## 5.5 Draft By-law

The draft Election Sign By-Law in Attachment 2 seeks to repeal and replace the current By-law 22-2014 with one that provides new regulations and prohibits the placement of election signs on public property. The draft Election Sign By-law expands on the definitions, prohibitions, and standards contained in the current by-law and includes Administrative Monetary Penalties for violations. The new regulations are in keeping with legislative requirements, municipal benchmarking and the goals set out in Section 5.3 of this report. The changes in the draft by-law are summarized as follows:

- Increase the number of definitions to provide clarity;
- New format and structure to provide ease of understanding;
- Prohibition of the placement of election signs on public property;

- Harmonization of election sign standards throughout the City by eliminating alternate sizes which were previously permitted north of Winchester Road;
- Increased language to prohibit election signs that obstruct vehicle and pedestrian traffic or otherwise impact the safety of pedestrians and vehicle operators;
- Prohibition of election signs that impede fire safety;
- Prohibition of the placement of election signs on public infrastructure such as utility poles, Canada Post mailboxes, light standards, bridges, medians of roads, etc.;
- Greater restrictions on materials used to build election signs;
- Regulations on language and content used in election signs;
- Reduction in the time election signs are permitted to be displayed after the final voting day from 7 days to 3 days.
- Provisions to strengthen enforcement of the by-law by the City;
- Administrative Monetary Penalties associated with violations of the by-law; and,
- Fees for the retrieval of election signs removed by the City.

Staff will communicate throughout the election period to ensure candidates and the public are aware of any new regulations approved by Council.

## **6.0 Financial Implications**

There are no financial implications associated with the approval of the draft by-law. An administrative fee/permit fee is not proposed for candidates to place signs; therefore, the collection of fees will not be a regular occurrence. The only fees associated with the by-law would result from fines or Administrative Monetary Penalties for violations or retrieval fees for signs removed and stored by the City.

## **7.0 Relationship to the Oshawa Strategic Plan**

The recommendation in this report responds to the Oshawa Strategic Plan Goal of Accountable Leadership.



Mary Medeiros, Director,  
Legislative Services/City Clerk



Tracy Adams, Chief Administrative Officer,  
Office of the C.A.O.



**By-law 42-2014  
of The Corporation of the City of Oshawa**

being a by-law to regulate Election Signs.

**NOW THEREFORE** the Council of The Corporation of the City of Oshawa ENACTS AS FOLLOWS:

1. In this By-law
  - (a) "Act" means *Municipal Act, 2001*, S.O. 2001, c. 25, as from time to time amended;
  - (b) "City" means The Corporation of the City of Oshawa;
    - (b.1) "City road" means a road forming part of the City's road system;
  - (c) "Director" means the City's Director, Municipal Law Enforcement and Licensing Services;
  - (d) "Election Sign" means a device, including its structure and other component parts, that is used or is capable of being used to:
    - (i) promote a candidate in a federal, provincial or municipal election, including an election of a local board or commission, or to
    - (ii) influence persons to vote for or against any candidate or any question or by-law submitted to electors under section 8 of the *Municipal Elections Act, 1996*, S.O. 1996, c. 32, schedule; and
  - (e) "Officer" is as defined in the City's Inspection By-law 64-2008 and, for the purposes of this By-law other than section 6, includes such other City staff as the Director may determine.
  - (f) "Region" or "Regional" means the Regional Municipality of Durham;
  - (g) "Regional road" means a road forming part of the Regional road system.
2. The erection, placement, maintenance or display of any Election Sign shall be permitted subject to the provisions of this By-law.
3. Subject to section 4, no person shall permit the erection, placement, maintenance or display of an Election Sign that:
  - (a) does not comply with subsection 4.6 of the City's Fence and Sight Triangle By-law 23-2014 respecting maximum "Heights" within "Sight Triangles" and "Driveway Sight Triangles";
  - (b) obstructs the vision of drivers entering or leaving a City or Regional road from another highway, private road or driveway;
  - (c) obstructs, detracts from or interferes with the visibility or effectiveness of any traffic control sign, signal or device;
  - (d) obstructs or interferes with the lawful use of a sidewalk or a City or Regional road;
  - (e) when within the limits of a City or Regional road, exceeds a height of 0.6m or a width of 1.2m;
  - (f) subject to paragraph 3(g), exceeds a height of 1.2m or a width of 1.2m;
  - (g) when north of Winchester Road and not within the limits of land zoned R1-A, R1-F, R1-G or R1-H pursuant to the City's Zoning By-law 60-94, as amended, exceeds a height of 1.2m or a width of 2.4m;
  - (h) is closer than one (1) metre from the curb of a City or Regional road;

- (i) is within two (2) metres of the travelled portion of a City or Regional road where there is no curb;
  - (j) is on the part of a City or Regional road comprising an island or a median;
  - (k) is within twenty (20) metres of a bridge forming part of a City or Regional road or that is over a City or Regional road;
  - (l) is on or in land or premises owned or leased by the City, other than a City or Regional road;
  - (m) is on or within land or premises used as a polling station;
  - (n) is within one (1) metre of each property line of land used as a polling station;
  - (o) is or could be hazardous to the health or safety of persons;
  - (p) for a federal or provincial election, is erected, placed, maintained or displayed before the day on which the writ of the election is issued or after the seventh (7<sup>th</sup>) day following the day of the election; or that
  - (q) for a municipal election, is erected, placed, maintained or displayed before the forty-second (42<sup>nd</sup>) day prior to the last polling day for the election or after the seventh (7<sup>th</sup>) day following the last polling day for the election.
4. The following are exceptions to certain requirements of section 3:
- (a) Paragraph 3(e) does not apply to an Election Sign forming part of street furniture lawfully within the limits of a City or Regional road where the Election Sign complies with any requirements of the owner of such street furniture.
  - (b) Paragraphs 3(f) and 3(g) do not apply to an Election Sign in respect of which a permit has been issued pursuant to the *Building Code Act, 1992*, S.O. 1992, c. 23.
  - (c) An Election Sign that is wholly within a building constructed pursuant to the *Building Code Act, 1992*, S.O. 1992, c. 23 is subject only to paragraphs 3(l), 3(m) and 3(o).
  - (d) An Election Sign comprised of “wrap” affixed to a vehicle is subject only to paragraphs 3(l), 3(m), 3(n), 3(p) and 3(q).
5. An Officer may, without notice or compensation to any person, remove and may store any Election Sign that is erected, placed, maintained or displayed on City property contrary to this By-law.
6. Where an Officer is satisfied that a contravention of this by-law has occurred, the Officer may make an order pursuant to section 445 of the Act requiring work to correct the contravention. Service of an order is effective when posted on the property to which the order relates.
7. Where an order made pursuant to section 6 is not complied with, the Director may cause work to be done at the expense of the person to whom or to which the order was given pursuant to section 446 of the Act.
8. An Election Sign stored pursuant to section 5 may, on or before the seventh (7<sup>th</sup>) day following the last polling day for the election, be retrieved by the candidate to which the Election Sign refers, subject to administrative conditions established by the Director and posted on the City’s website.
9. An Officer may, without notice or compensation to any person, dispose of any Election Sign that is not retrieved pursuant to section 8.
10. In the event of conflict between this By-law and
- (a) a by-law of The Regional Municipality of Durham;



(b) a provincial or federal Act or a regulation made under such an Act; or

(c) an instrument of a legislative nature, including an order, licence or approval, made or issued under a provincial or federal Act or regulation,

the by-law, statute, regulation and legislative instrument referenced in the preceding paragraphs (a), (b) and (c) shall prevail to the extent of the inconsistency.

11. In the event of conflict between this By-law and another City by-law, the more restrictive standard shall apply.

12. Election Sign By-law 80-97 is repealed.

13. Notwithstanding section 12 but subject to paragraph 3(a), until November 1, 2014, an Election Sign may comply with size restrictions by complying with those that were prescribed by By-law 80-97 or with those prescribed by this By-law.

14. The short title of this By-law is the "Election Sign By-law".

By-law passed this seventh day of April, 2014.

Original signed by Mayor and City Clerk.

2022-06-21



**By-law XX-2023  
of The Corporation of the City of Oshawa**

Being a by-law to regulate Election Signs in the City of Oshawa and to repeal and replace the City's existing Election Sign By-law 42-2014, as amended.

Whereas section 11 of the Municipal Act, 2001, S.O. 2001 c. 25, as amended ("Municipal Act, 2001") authorizes municipalities to pass by-laws respecting signs; and,

Whereas subsection 63(1) of the Municipal Act, 2001 provides that a By-law may prohibit or regulate the placing or standing of an object on or near a highway, and may provide for the removal and impounding or restraining and immobilizing any object placed or standing on or near a highway; and,

Whereas section 425 of the Municipal Act, 2001 establishes that any person who contravenes any by-law of the municipality is guilty of an offence; and,

Whereas subsection 27(1) of the Municipal Act, 2001 provides that a municipality may pass by-laws in respect of a highway only if it has jurisdiction over the highway; and,

Whereas The Regional Municipality of Durham, pursuant to By-law 52-2020, has stated that where a lower-tier municipality within the Region of Durham has enacted a temporary sign and/or election sign by-law, the Region adopts those provisions of the lower-tier municipality's by-law which apply to roads forming part of the Region's road system within the geographic jurisdiction of that lower-tier municipality; and,

Whereas The Regional Municipality of Durham, pursuant to By-law 52-2020, has stated that where a lower-tier municipality within the Region of Durham has enacted a temporary sign and/or election sign by-law, the Region delegates the authority to enforce the provisions of that by-law on Regional roads in the lower-tier municipality to the Municipal Law Enforcement Officers of that lower-tier municipality;

Now therefore the Council of the Corporation of the City of Oshawa enacts as follows:

**1. Definitions**

**1.1 In this By-law**

- a. "Act" means the Municipal Act, 2001, S.O. 2001, c. 25, as amended.
- b. "Boulevard" means the portion of a Highway lying between the roadway and the property line.
- c. "Campaign Office" means a building or portion of a building which is used by a Candidate or Third Party Advertiser as part of an Election campaign and where a Candidate or Third Party Advertiser's staff, volunteers or otherwise involved persons are normally present and the public may enter to obtain information about the Candidate or Third Party Advertiser.

- d. "Campaign Office Sign" means a sign Placed on or within a Campaign Office which identifies the space as being used for the purpose of the Campaign Office for a Candidate in a federal, provincial or municipal election but does not include Election Signs otherwise Placed on the property of the Campaign Office.
- e. "Candidate" means an individual who has been nominated, or has expressed an intention in running in a federal, provincial or municipal Election, and shall be deemed to include a person seeking to influence other persons to vote for or against any candidate or any question or by-law submitted to the electors under section 8 of the Municipal Elections Act, 1996 S.O. 1996, c. 32, Sched ("Municipal Elections Act, 1996").
- f. "Cenotaph" means a monument or memorial to people who died in war, specifically those who are buried elsewhere.
- g. "City" means The Corporation of the City of Oshawa.
- h. "City Clerk" or "Clerk" means the Clerk of the City, their designate, or an individual delegated by them for the purpose of this By-law.
- i. "Director" means the City's Director, Municipal Law Enforcement and Licensing Services.
- j. "Division Fence" means a fence marking the boundary between adjoining parcels of land or a road allowance.
- k. "Election" means any federal, provincial or municipal election, by-election, and any question or by-law submitted to the electors and includes an election to a local board or commission.
- l. "Election Official" means a person appointed to perform duties or exercise powers in relation to a federal, provincial or municipal election, as appointed by the appropriate authority as designated under the Municipal Elections Act, 1996, S.O. 1996, c. 32, Sched the Election Act, R.S.O. 1990, c.E.6; or Canada Elections Act, S.C. 2000, c.9.
- m. "Election Sign" means a device, including its structure and other component parts, that is used or is capable of being used to:
  - i. Promote a candidate in a federal, provincial or municipal election, including an election of a local board or commission; or to,
  - ii. Influence persons to vote for or against any candidate or any question or by-law submitted to electors under section 8 of the Municipal Elections Act, 1996.
- n. "Highway" means a common and public highway, street, avenue, parkway, driveway, square, place, bridge, viaduct or trestle, any part of which is intended for or used by the general public for the passage of

vehicles and pedestrians and includes the untraveled portion of a road allowance and Regional Roads.

- o. "Officer" means each of:
  - i. The Director;
  - ii. A Municipal Law Enforcement Officer appointed by Council or by the Director to enforce a By-law or a direction or order of the City made under the Act or made under a By-law; and,
  - iii. A police officer employed by a municipal police force or by the Ontario Provincial Police.
- p. "Park" or "Parking" is as defined in the Highway Traffic Act, R.S.O. c. H.8, as amended, or any successor thereto and refers to the standing of a vehicle, whether occupied or not, except temporarily for the purposes of loading or unloading merchandise or passengers.
- q. "Person" means an individual (including a Candidate), partnership, corporation, business trust, limited liability company, limited liability partnership, joint stock company, trust, unincorporated association, joint venture, company, trade union, or other entity.
- r. "Place" means to affix, alter, attach, construct, display, erect, install, maintain, post, or relocate. Placed, Placement, and Placing shall have a similar meaning.
- s. "Public Property" means a property owned by or under the control of the City of Oshawa, the Region of Durham or any of their respective agencies or boards, including but not limited to Highways and public utility poles, municipal waste containers or structures on Highways whether or not they are owned by or under the control of the City.
- t. "Public Utility Pole" means a pole owned or controlled by an entity which provides a municipal or public utility service, including but not limited to the City, Telephone, Cable and Communication Companies, Enbridge Consumers Gas, Oshawa PUC, and any of their subsidiaries.
- u. "Region" or "Regional" means the Regional Municipality of Durham.
- v. "Regional Road" means a road forming part of the Regional road system.
- w. "Third Party Advertiser" means a Person or any other entity whom is not a Candidate, political party or constituency association who incurs expenses with respect to:
  - i. A question, law or by-law submitted to the electors;
  - ii. An issue associated with a person or political party participating in an Election; or,

- iii. A Candidate or political party participating in an Election.
- x. "Vehicle Sign" means any form of an Election Sign displayed in or on a vehicle or trailer.
- y. "Voting Day" means any day on which physical, in-person voting takes place.
- z. "Voting Place" means the location(s) where electors cast their ballots as approved by federal, provincial, or municipal Election officials and includes the entire property and all the boundaries associated with it, including any abutting streets, when such Voting Place is located within a public or private premises and shall also include the common elements when the Voting Place is located within a private premises.
- aa. "Zoned" or "Zone" means the area of a defined land use zone in the City's Zoning By-law passed under the Planning Act, R.S.O. 1990 c.P.13, as amended or any successor thereto.

## **2. General Provisions**

- 2.1 No Person shall Place or permit to be Placed an Election Sign within the City except in accordance with the provisions of this By-law and all applicable legislation.
- 2.2 If there is any conflict with this By-law or any other City by-law regulating signs, the more restrictive standard shall apply.
- 2.3 This By-law shall not apply to signs displayed by the City or the provincial or federal governments to provide information concerning an Election or any part of an Election process.

## **3. Election Sign Prohibitions**

- 3.1 No Person (which includes a Candidate and/or Third Party Advertiser) shall Place an Election Sign at any location other than entirely on Private Property.
- 3.2 No Person shall Place an Election Sign on private property without the permission of the owner, occupant, or tenant.
- 3.3 No Person shall place more than one (1) Election Sign per Candidate or Third Party Advertiser on land Zoned to permit only residential uses.
- 3.4 Despite Section 3.3, if a property abuts two (2) or more streets, the number of Election Signs permitted on the property is limited to one (1) Election Sign per Candidate or per Third Party Advertiser multiplied by the number of abutting streets.
- 3.5 For greater certainty, no Person Placing more than one (1) Election Sign per Candidate or Third Party Advertiser on land Zoned to permit only residential uses under Section 3.4 shall allow more than one (1) Election Sign per Candidate or Third Party Advertiser to directly abut the same street.

- 3.6 No Person shall place more than three (3) Election Signs per candidate or Third Party Advertiser on any piece of land Zoned to permit a use other than residential.
- 3.7 Pursuant to the Criminal Code R.S.C., 1985, c.C-46, it is an offence to deface, alter, interfere with or willfully cause damage to an Election Sign.
- 3.8 No Person shall alter, move or remove a lawfully displayed Election Sign except:
- a. The Candidate to whom the Election Sign relates;
  - b. The Third Party Advertiser to whom the Election Sign relates;
  - c. The Person who granted permission under Section 3.2 of this By-law;
  - d. The City Clerk;
  - e. A person appointed as an Election Official; or,
  - f. An Officer.
- 3.9 No Person shall Place an Election Sign on or in a Voting Place on any Voting Day.
- 3.10 No Person shall Place an Election Sign related to a municipal Election except within the boundaries of the Ward(s) to which the Election Sign relates.
- 3.11 No Person shall Place an Election Sign related to a provincial and/or federal Election except within the riding boundary to which the Election Sign relates.
- 3.12 No Person shall Place an Election Sign on any Division Fence if the Election Sign is visible from any Highway.
- 3.13 No Person shall Place an Election Sign on private property that:
- a. Obstructs the vision of drivers or pedestrians when using a Highway or Boulevard, or that interferes with the visibility or effectiveness of traffic signs or signals serving a Highway;
  - b. Impedes or obstructs City maintenance operations;
  - c. Obstructs, impedes, hinders or otherwise prevents Parking by vehicles on private or public lands or on a Highway;
  - d. Obstructs or interferes with the lawful use of a sidewalk;
  - e. Obstructs, impedes, or interferes with any fire escape, fire exit door, window, skylight, flue, air intake or exhaust or any means of access by a firefighter to any part of a building or fire hydrant;

- f. Is affixed to public property, any Canada Post Mailbox, or Public Utility Poles, including but not limited to, telephone poles, hydro poles, light standards, or any other infrastructure;
- g. Is on the property or the frontage of a property where a Cenotaph or cemetery is located;
- h. Is painted on, attached to, or supported by a tree, stone or other natural object;
- i. Is illuminated, incorporates flashing lights or rotating parts;
- j. Includes audio or video displays;
- k. Simulates a traffic control device;
- l. Includes words such as “stop”, “look”, “one way”, “danger”, “yield”, or any similar phrases, symbols, lights or characters in such a manner as to interfere with, mislead or confuse traffic;
- m. Includes the City’s logo, crest, coat of arms, tag line, or seal in whole or in part;
- n. Includes any trademarked, copyrighted, patented or otherwise protected intellectual property without the express permission of the owner of said intellectual property; or
- o. Falsely implies incumbency of a Candidate who does not currently hold that same office or the successful election of any Candidate including the incumbent. As such, the following terms are hereby restricted for usage on an Election Sign or political advertising, except where the defined criteria is met:
  - i. “Incumbent” shall only be used if the candidate holds the current office, regardless of whether the individual was appointed or elected;
  - ii. “Re-Elect” shall only be used if the Candidate holds the current office by election (not appointment) and is seeking an additional consecutive term for the same office. This term shall not be used by Candidates seeking election to a different ward divided seat or office on the Council or a local board of the City than the office they currently hold (for example: an incumbent City Councillor for Ward 1, shall not use the term ‘re-elect’ if running for election to the seat of Regional Councillor in Ward 1); and,
  - iii. “Mayor Elect,” “Councillor Elect,” or any other term or phrase implying a Candidate’s successful election shall not be used.

#### **4. Placement Restrictions on Private Property**

- 4.1 No Person shall Place an Election Sign on private property that:
- a. Does not comply with City by-laws, including subsection 4.6 of the City's Fence and Sight Triangle By-law 23-2014 respecting maximum "Heights" within "Sight Triangles" and "Driveway Sight Triangles";
  - b. Is on a median or traffic island, central boulevard or a roundabout;
  - c. When within the limits of a Highway, exceeds a height of 0.6 metre or a width of 1.2 metres;
  - d. Is closer than one (1) metre from the curb of a Highway;
  - e. Is within two (2) metres of the travelled portion of a Highway where there is no curb;
  - f. Is within 20 metres of a bridge forming part of a Highway; or,
  - g. Is on or within 25 metres of a voting place during voting hours.

#### **5. Timing, Size and Standards**

- 5.1 No Person shall Place, or permit to be Placed, an Election Sign:
- a. Sooner than 10:00 a.m. on a day that is 42 days prior to the last day of voting for a municipal Election;
  - b. Prior to the day that the writ of election is issued for a provincial or federal Election; or
  - c. After the third (3<sup>rd</sup>) day following the final day of the Election.
- 5.2 No Person shall Place, or permit to be Placed, an Election Sign that:
- a. Exceeds a maximum height of 1.2 metres;
  - b. Exceeds a maximum width of 1.2 metres; or
  - c. Exceeds a maximum sign area of 1.44 square metres.
- 5.3 Every Election Sign using rebar, or any type of reinforcing steel or metal, shall ensure that all ends, not including the end inserted into the ground, has high visibility safety caps securely covering the ends of the steel or metal.
- 5.4 No Person shall Place, or permit to be Placed, an Election Sign that is in a state of disrepair so as to be unsafe or unsightly.



## **6. Third Party Advertisers**

- 6.1 Any Third Party Advertiser shall include the following on all Election Signs and Third Party Advertisements Placed in the City:
- a. The name of the Third Party Advertiser;
  - b. The municipality where the Third Party Advertiser is registered; and,
  - c. A telephone number, mailing address, or email address at which the Third Party Advertiser may be contacted regarding the advertisement.
- 6.2 A Third Party Advertiser shall not Place or permit to be Placed an Election Sign to promote, support, or oppose a Candidate before the Candidate has filed their nomination with the Clerk.

## **7. Vehicle Signs**

- 7.1 No person shall display a Vehicle Sign except in accordance with the provisions of this By-law.
- 7.2 Vehicle Signs may only be displayed during the time period permitted by section 5.1.
- 7.3 No Person shall Park or stop a Vehicle with a Vehicle Sign on or within 25 metres of a Voting Place during voting hours.
- 7.4 No Person shall Park or stop a Vehicle with a Vehicle Sign in a way that violates the City's "Use of Corporate Resources for Election Purposes Policy".

## **8. Campaign Office Signs**

- 8.1 No Person shall Place a Campaign Office Sign prior to a Candidate filing their nomination or a Third Party Advertiser filing their registration.
- 8.2 No Person shall use an Election Sign as a Campaign Office Sign.
- 8.3 Every Person using any permanent pylon or fascia sign on the property of a Campaign Office shall only provide information about the use of the property and may not promote, support or oppose a Candidate, political party, or a "yes" or "no" answer to a question on a ballot.
- 8.4 Campaign Office Signs must comply with all provisions of the City's Sign By-law 72-96, as amended or any subsequent sign by-law of the City.

## **9. Enforcement**

- 9.1 This By-law may be enforced by an Officer or by any other person appointed by the City for the purpose of enforcing this By-law.
- 9.2 No Person shall prevent, hinder or interfere or attempt to prevent, hinder or interfere with an Officer enforcing provisions of this By-law.

- 9.3 No Person shall fail to remove, alter, or repair an Election Sign which is not in compliance with the provisions of this By-law when so directed by an Officer.
- 9.4 An Officer may, without notice or compensation to any Person, remove and may store any Election Sign that is Placed contrary to this By-law.
- 9.5 The City may recover any expense incurred pursuant to section 9.4 of this By-law by adding the expense to the tax roll and collecting it in the same manner as taxes.
- 9.6 Election Signs that have been removed under section 9.1 shall be stored by the City until seven (7) days after voting day, during which time the owner may retrieve the sign upon payment of a fee of \$25.00 per sign.
- 9.7 Any Election Sign that has been removed by the City and has not been retrieved by the owner prior to the deadline under section 9.6 may be destroyed or otherwise disposed of by the City without notice and without compensation.
- 9.8 Despite section 9.7, the City shall not be obliged to store Election Signs made entirely of paper material, and may dispose of such Election Signs immediately upon removal.
- 9.9 No Person shall make a false or intentionally misleading recital of fact, statement or representation in any application or other document required by this By-law.
- 9.10 No Person shall prevent, hinder or interfere or attempt to prevent, hinder or interfere with an Officer enforcing the provisions of this By-law.
- 9.11 Where an Officer has reasonable grounds to believe that an offence has been committed by a Person under this By-law, the Officer may request the name, address and proof of identity of that Person.

## **10. Administrative Penalties**

- 10.1 No Person shall fail to comply with any provision or standard of this By-law.
- 10.2 Administrative Penalty Process By-law 63-2013 applies to each Administrative Penalty issued pursuant to this By-law.
- 10.3 Each Person who contravenes any provision of this By-law shall, upon issuance of a penalty notice in accordance with the Administrative Penalty Process by-law 63-2013, be liable to pay to the City an administrative penalty. If a Person receives a penalty notice in accordance with the City's Administrative Penalty Process By-law for a contravention of the Election Sign By-law, and the Person has not received a penalty notice for the same contravention, the Person shall be liable to pay to the City a tier one (1) administrative penalty amount for that contravention in the amount of \$75. If a Person receives an additional penalty notice for the same contravention of the Election Sign By-law, the Person shall be liable to pay to the City a tier two (2) administrative penalty amount for that contravention in the amount of \$175. If the Person receives a subsequent penalty notice for the same contravention of the Election Sign By-law, the Person shall be liable to pay to the City a tier three (3)

administrative penalty amount for that contravention in the amount of \$275. If the Person receives any subsequent penalty notices for the same contravention of the Election Sign By-law, the Person shall be liable to pay to the City a tier three (3) administrative penalty amount for that offence in the amount of \$275.

## **11. Offences**

- 11.1 Any Person who contravenes any provision of this By-law is guilty of an offence under the Provincial Offences Act, R.S.O. 1990, c. P.33, as amended, and on conviction is liable to the following penalties:
- (a) Upon a first conviction, to a fine of not less than one hundred dollars (\$100.00) and not more than ten thousand dollars (\$10,000.00);
  - (b) Upon a second or subsequent conviction for the same offence, to a fine of not less than two hundred dollars (\$200.00) and not more than one hundred thousand dollars (\$100,000.00);
  - (c) Upon conviction for a continuing offence, to a fine of not less than one hundred dollars (\$100.00) and not more than ten thousand dollars (\$10,000.00) for each day or part of a day that the offence continues. The total of the daily fines is not limited to one hundred thousand dollars (\$100,000.00);
  - (d) Upon conviction for multiple offences, for each offence included in the multiple offences, to a fine of not less than one hundred dollars (\$100.00) and not more than ten thousand dollars (\$10,000.00). The total of all fines for each included offence.
- 11.2 For the purposes of Section 11.1 of this By-law, a "multiple offence" means an offence in respect of two or more acts or omissions each of which separately constitutes an offence and is a contravention of the same provision of this By-law. An "offence" is a second or subsequent offence if the act giving rise to the offence occurred after a conviction had been entered at an earlier date for the same offence.

## **12. Liability for Damages**

- 12.1 The provisions of this By-law shall not be construed as relieving or limiting the responsibility or liability of any Person displaying or owning any Election Sign for personal injury or property damage resulting from the placing of such signs or resulting from the negligence or wilful acts of such Person, or their agents or employees, including Third Party Advertisers, in the construction, erection, display, maintenance, repair or removal of such signs.

## **13. Conflict**

- 13.1 If a provision of this By-law conflicts with a provision of any applicable Act, regulation or other by-law, the provision that establishes the higher or more restrictive standard shall prevail.

**14. Repeal**

14.1 By-law 42-2014, as amended is hereby repealed.

**15. Short Title**

15.1 The short title of this By-law is the “Election Sign By-law”.

**16. Effective Date**

16.1 This By-law shall come into force and effect on the date of passing.

By-law passed this XX day of XX, 2023.

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Mayor

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City Clerk

To: Corporate and Finance Services Committee

From: Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department

Report Number: CF-23-44

Date of Report: May 31, 2023

Date of Meeting: June 5, 2023

Subject: 2022 Audited Consolidated Financial Statements

Ward: All Wards

File: 03-05

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## **1.0 Purpose**

The purpose of this report is to present the 2022 Audited Consolidated Financial Statements to Council for approval.

Attachment 1 to this report is the draft 2022 Consolidated Financial Statements and Audit Opinion.

## **2.0 Recommendation**

That the Corporate and Finance Services Committee recommend to City Council:

1. That the Financial Statements for the year ended December 31, 2022 attached to Report CF-23-44 dated May 31, 2023 be approved; and
2. That notice of the availability of the financial statements through the City's website or upon request through Service Oshawa be published in the local newspaper(s); and
3. That the Financial Statements be forwarded to appropriate stakeholders including the Province of Ontario and the City's banking institution.

## **3.0 Executive Summary**

Not applicable.

## **4.0 Input From Other Sources**

Deloitte LLP

## **5.0 Analysis**

Section 294.1 of the Municipal Act states that “a Municipality shall, for each fiscal year, prepare annual financial statements for the municipality in accordance with generally accepted accounting principles for local governments as recommended, from time to time, by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.”

Municipal Financial Statements report on financial activities and balances. They help ensure accountability and transparency, and assist municipalities with long-term and strategic planning. Financial statements are an important tool for Council to use to report to the taxpayers on the municipal services provided with the resources at their disposal.

### **5.1 Composition of Municipal Financial Statements**

Municipal Financial Statements are composed of 4 statements as well as accompanying disclosure notes. The statements are:

- Consolidated Statement of Financial Position
- Consolidated Statement of Operations
- Consolidated Statement of Change in Net Assets (Net Debt)
- Consolidated Statement of Cash Flows

#### **5.1.1 Consolidated Statement of Financial Position**

The Consolidated Statement of Financial Position presents the context of the municipality's longer-term financial health and is not focused only on how much money is currently in the bank. It considers whether the municipality has the necessary assets to provide future services, and whether there are sufficient future revenues to cover existing liabilities. Net debt occurs when the total debt to be repaid in future years is more than the financial assets at yearend.

#### **5.1.2 Consolidated Statement of Operations**

The Consolidated Statement of Operations reports on revenues, expenses and the results for a fiscal year or reporting period. The Consolidated Statement of Operations provides detailed information on what transactions have impacted the accumulated surplus during the year. Non-cash items such as amortization expense and contributed assets are included.

#### **5.1.3 Consolidated Statement of Change in Net Assets (Net Debt)**

The Consolidated Statement of Change in Net Financial Assets (Net Debt) reports the significant items that explain the difference between the surplus or deficit for the year as reported on the Consolidated Statement of Operations and the change in net financial assets or net debt on the Consolidated Statement of Financial Position in the period.

#### **5.1.4 Consolidated Statement of Cash Flows**

The statement explains show the financial activities recorded on an accrual basis relates to the change in the cash balance in the statement. The Consolidated Statement of Cash Flows provides detailed information on significant cash transactions that are not included in the Statement of Operations.

#### **5.1.5 Notes to the Financial Statements**

The Notes to the Financial Statements contain important information and explanations, some of which may be required by legislation and regulation. The notes highlight various aspects of the financial statements and provide background information and insight on the impacts of specific values in the financial statements.

### **5.2 2022 Consolidated Financial Statements**

The City's financial statements include the assets, liabilities, revenues and expenditures of the Oshawa Public Library Board, as they are accountable for the administration of their financial affairs and controlled by the City. The Oshawa Power and Utilities Corporation (O.P.U.C.) is also accounted for in the City's financial statements but on a modified equity basis.

The financial statements for the year ended December 31, 2022 are presented on a full accrual basis and are contained in Attachment 1.

The financial statements include the following items:

- **Tangible Capital Assets** – The net book value of the City's tangible capital assets at December 31, 2022 was \$618.1 million. Assets recorded at cost, are amortized over their estimated useful life. Net book value equals cost less accumulated amortization.
- **Accumulated Surplus** – This amount represents the cumulative total of the City's fund balances including Reserves and Reserve Funds and Tangible Capital Assets. This amount does not represent funds (i.e. cash) available to discharge the obligations of the City.
- **Annual Consolidated Surplus** – This amount is the difference between the City's total revenues and expenses for the reporting period. For 2022, the annual consolidated surplus was \$39.2 million. The budget column on the Statement of Operations has been modified from the Council approved budget for 2022 to include transactions from the capital fund, reserve and reserve funds, amortization and post-employment benefit expenses.

The City's 2022 approved budget was prepared on a cash basis and excluded expenses related to amortization and post-employment benefits.

### **5.3 2022 Financial Statement Audit**

The Municipal Act, section 296, requires that independent external auditors conduct an audit of “the accounts and transactions of the municipality and its local boards and express an opinion on the financial statements”. The City’s independent auditor, Deloitte LLP, has completed its work with respect to the City’s draft Financial Statements.

The financial statements present fairly the financial position of the City, as attested to by the City’s independent external auditors and are recommended for distribution to interested stakeholders.

### **6.0 Financial Implications**

There are no financial implications arising from the recommendations of this report.

### **7.0 Relationship to the Oshawa Strategic Plan**

The preparation and communication of the annual financial statements supports the Oshawa Strategic Plan goals of Economic Prosperity & Financial Stewardship and Accountable Leadership by ensuring respect, responsiveness and transparency.



Stephanie Sinnott, Commissioner,  
Corporate and Finance Services Department



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Consolidated financial statements of  
The Corporation of the  
City of Oshawa

December 31, 2022

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## Independent Auditor's Report

To the Members of Council of  
The Corporation of the City of Oshawa

### Opinion

We have audited the consolidated financial statements of The Corporation of the City of Oshawa (the "City"), which comprise the consolidated statement of financial position as at December 31, 2022, and the consolidated statements of operations, change in net financial assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the "financial statements").

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2022, and the results of its operations, changes in net financial assets, and its cash flows for the year then ended in accordance with Canadian public sector accounting standards.

### Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards ("Canadian GAAS"). Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the City in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of Management and those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the City's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting.

Those charged with governance are responsible for overseeing the City's financial reporting process.

## Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the City's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the City to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the City to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Chartered Professional Accountants  
Licensed Public Accountants  
[DATE]

**The Corporation of the City of Oshawa**  
**Consolidated statement of financial position**  
As at December 31, 2022

	Notes	2022 \$	2021 \$
<b>Financial assets</b>			
Cash and cash equivalents		<b>198,766,551</b>	182,874,977
Investments		<b>88,973,679</b>	71,517,338
Taxes receivable		<b>9,228,023</b>	9,854,579
Accounts receivable		<b>6,678,086</b>	4,492,508
Other assets		<b>100,000</b>	100,000
Investment in Oshawa Power and Utilities Corporation	3	<b>81,634,400</b>	71,743,400
		<b>385,380,739</b>	340,582,802
<b>Liabilities</b>			
Accounts payable and accrued liabilities		<b>40,019,513</b>	40,313,495
Deferred revenue	4	<b>139,094,274</b>	106,736,133
Employee future benefits and other liabilities	5	<b>51,221,289</b>	53,750,450
Long-term liabilities	6	<b>41,087,782</b>	49,498,371
Liability for contaminated sites	7	<b>2,860,000</b>	2,810,000
		<b>274,282,858</b>	253,108,449
Net financial assets		<b>111,097,881</b>	87,474,353
<b>Non-financial assets</b>			
Tangible capital assets	9	<b>618,145,442</b>	602,621,022
Inventory and prepaid expenses		<b>3,585,428</b>	3,577,958
		<b>621,730,870</b>	606,198,980
Accumulated surplus	10	<b>732,828,751</b>	693,673,333

The accompanying notes are an integral part of the consolidated financial statements.

**The Corporation of the City of Oshawa**  
**Consolidated statement of operations**  
Year ended December 31, 2022

	Notes	Budget \$	2022 \$	2021 \$
		<b>(Note 17)</b>		
<b>Revenue</b>				
Property taxation		<b>149,287,000</b>	<b>150,112,682</b>	140,209,421
Taxation from other governments		<b>3,283,400</b>	<b>3,365,761</b>	3,305,026
User charges		<b>19,122,200</b>	<b>20,442,649</b>	10,712,060
Government grants		<b>648,200</b>	<b>1,318,982</b>	3,657,105
Contributions from developers – earned		<b>6,703,700</b>	<b>6,608,797</b>	3,353,141
Revenue recognized on assumed tangible capital assets		<b>15,311,100</b>	<b>15,311,127</b>	4,956,971
Canada Community Building Fund		<b>5,631,000</b>	<b>8,264,196</b>	5,764,095
Investment income		<b>4,897,300</b>	<b>6,352,210</b>	2,710,973
Penalties and interest on taxes		<b>2,100,000</b>	<b>2,199,500</b>	2,108,590
Licenses and permits		<b>4,182,800</b>	<b>6,032,407</b>	7,345,506
Fines		<b>1,352,700</b>	<b>1,094,903</b>	997,940
Earnings Oshawa Power and Utilities Corporation	3	<b>9,791,000</b>	<b>11,691,000</b>	9,208,000
Other		<b>1,320,200</b>	<b>2,459,724</b>	4,491,608
		<b>223,630,600</b>	<b>235,253,938</b>	198,820,436
<b>Expenses</b>	13			
General government		<b>44,413,000</b>	<b>42,139,846</b>	34,131,904
Protection to persons and property		<b>40,424,100</b>	<b>44,069,297</b>	40,934,288
Transportation services		<b>45,955,200</b>	<b>41,704,110</b>	38,422,744
Environmental services		<b>8,466,500</b>	<b>10,021,414</b>	10,515,594
Health services		<b>394,300</b>	<b>492,724</b>	417,708
Social and family services		<b>1,951,700</b>	<b>1,951,650</b>	1,954,238
Social housing		—	—	2,294,668
Recreation and cultural services		<b>56,521,800</b>	<b>52,736,199</b>	47,596,674
Planning and development services		<b>2,851,400</b>	<b>2,983,281</b>	2,753,818
		<b>200,978,000</b>	<b>196,098,521</b>	179,021,636
Annual surplus		<b>22,652,600</b>	<b>39,155,417</b>	19,798,800
Accumulated surplus, beginning of year		<b>693,673,333</b>	<b>693,673,333</b>	673,874,533
<b>Accumulated surplus, end of year</b>		<b>716,325,933</b>	<b>732,828,751</b>	693,673,333

The accompanying notes are an integral part of the consolidated financial statements.

**The Corporation of the City of Oshawa**  
**Consolidated statement of change in net financial assets**  
Year ended December 31, 2022

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	2022 \$	2021 \$
<b>Annual surplus</b>	<b>39,155,417</b>	19,798,800
Amortization of tangible capital assets	<b>27,298,429</b>	27,055,846
Acquisition of tangible capital assets		
net of transfers from work-in progress	<b>(42,831,037)</b>	(28,339,676)
Loss on disposal/write down of tangible capital assets	<b>8,188</b>	3,287,949
Change in inventory and prepaid expenses	<b>(7,470)</b>	(83,165)
Increase in net financial assets	<b>23,623,527</b>	21,719,754
Net financial assets, beginning of year	<b>87,474,353</b>	65,754,599
<b>Net financial assets, end of year</b>	<b>111,097,881</b>	87,474,353

The accompanying notes are an integral part of the consolidated financial statements.

Draft

**The Corporation of the City of Oshawa**  
**Consolidated statement of cash flows**  
Year ended December 31, 2022

	2022 \$	2021 \$
<b>Operating activities</b>		
Annual surplus	39,155,417	19,798,800
Items not involving cash		
Amortization	27,298,429	27,055,846
Loss on disposal/write down of tangible capital assets	8,192	3,287,949
Assumed assets recognized as revenue	(15,311,127)	(4,956,971)
Net earnings of Oshawa Public Utilities Corporation	(11,691,000)	(9,208,000)
Net changing in non-cash working capital		
Taxes receivable	626,556	1,163,461
Accounts receivable	(2,185,578)	3,988,680
Other assets	—	230
Accounts payable and accrued liabilities	(293,982)	4,090,763
Deferred revenue	32,358,141	34,635,575
Employee future benefits and other liabilities	(2,529,161)	308,295
Inventory and prepaid expenses	(7,470)	(83,165)
	<b>67,428,417</b>	<b>80,081,463</b>
<b>Capital activities</b>		
Acquisition of tangible capital assets	(27,519,914)	(23,382,705)
Increase in liability for contaminated sites	50,000	—
	<b>(27,469,914)</b>	<b>(23,382,705)</b>
<b>Financing activity</b>		
Debenture debt retired	(8,410,589)	(8,113,698)
<b>Investing activities</b>		
Net change in short-term investments	(17,456,341)	23,468,798
Dividend received from OPUC	1,800,000	1,912,000
	<b>(15,656,341)</b>	<b>25,380,798</b>
Increase in cash and cash equivalents	<b>15,891,574</b>	<b>73,965,858</b>
Cash and cash equivalents, beginning of year	<b>182,874,977</b>	<b>108,909,119</b>
<b>Cash and cash equivalents, end of year</b>	<b>198,766,551</b>	<b>182,874,977</b>

The accompanying notes are an integral part of the consolidated financial statements.



The Corporation of the City of Oshawa is a lower tier municipality in the Province of Ontario, Canada. It conducts its operations guided by the provisions of provincial statutes such as the Municipal Act, Municipal Affairs Act and related legislation.

## **1. Significant accounting policies**

The consolidated financial statements of The Corporation of the City of Oshawa (the "City") are the representations of management prepared in accordance with generally accepted accounting principles as recommended by the Public Sector Accounting Board ("PSAB") of the Canadian Institute of Chartered Accountants ("CICA"). Significant aspects of the accounting policies adopted by the City are as follows:

### *Reporting entity*

The consolidated financial statements reflect the assets, liabilities, revenues, expenses and accumulated surplus of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards controlled by the City, including the following:

Oshawa Public Library Board

Inter-departmental and inter-organizational transactions and balances between this organization have been eliminated.

The City's investment in the Oshawa Power and Utilities Corporation ("OPUC") is accounted for on the modified equity basis, consistent with generally accepted accounting principles as recommended by PSAB for investments in government business enterprises. Under the modified equity basis, the business enterprise's accounting policies are not adjusted to conform with those of the City, and inter-organizational transactions and balances are not eliminated. The City recognizes its equity interest in the annual income or loss of OPUC in its consolidated statement of operations with a corresponding increase or decrease in its investment asset account. Any dividends that the City may receive from OPUC will be reflected as reductions in the investment asset account.

### *Basis of accounting*

The consolidated financial statements are prepared under the accrual basis of accounting.

The accrual basis of accounting recognizes revenue in the fiscal year in which transactions or events occurred that gave rise to the revenue and became measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and the creation of a legal obligation to pay.

### *Non-financial assets*

Non-financial assets are not available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations.

## **1. Significant accounting policies (continued)**

### *Tangible capital assets*

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost, less residual value, of the tangible capital assets excluding land is amortized on a straight line basis over their estimated useful lives as follows:

	Useful life – years
Land improvements	15 – 50
Buildings	10 – 50
Machinery and equipment	3 – 25
Vehicles	4 – 20
Furniture	7 – 10
Linear assets	15 – 60
Other assets	7 – 50

One half of the annual amortization is charged in the year of acquisition and in the year of disposal. Assets classified as work-in-progress are not amortized until the asset is available for productive use.

### *Contribution of tangible capital assets*

Tangible capital assets received as contributions are recorded at their fair value on the earlier of the date received or of the transfer of risk and responsibility. Contributed assets are recorded as revenue.

### *Intangible assets*

Intangible assets and natural resources that have been purchased are not recognized as assets in the financial statements.

### *Interest capitalization*

The City's tangible capital asset policy does not allow for the capitalization of interest costs associated with the acquisition or construction of tangible capital assets.

### *Reserves and reserve funds*

Certain amounts, as approved by City Council, are set aside in reserves and reserve funds for future operating and capital purposes. Transfers to and/or from these reserves and reserve funds are reported as an adjustment to the respective fund when approved. Reserves and reserve funds form part of the accumulated surplus balance.

### *Government transfers*

Government transfers are recognized as revenues in the period in which events giving rise to the transfer occur, providing the transfers are authorized, any eligibility criteria have been met, and reasonable estimates of the amounts can be made.

**1. Significant accounting policies (continued)**

*Deferred revenue*

The City receives development charge contributions, payments in lieu of parkland and gas tax funding under the authority of federal/provincial legislation and City by-laws. These funds by their nature are restricted in their use and until applied to applicable capital works, are recorded as deferred revenue. Amounts applied to qualifying capital projects are recorded as revenue in the fiscal year they are expended. The City also receives revenue for user charges and fees which have been collected but for which the related services have yet to be performed. These amounts are also recorded as deferred revenue and will be recognized as revenues in the fiscal year the services are performed.

*Taxation and related revenue*

Property tax billings are prepared by the City based on an assessment roll provided by the Municipal Property Assessment Corporation ("MPAC"). All assessed property values in the City are established by MPAC based on a common valuation date.

*Investment income*

Investment income is reported as revenue in the fiscal year earned. Investment income earned on development charges, parkland obligatory reserve funds and Canada Community Building Fund (previously known as federal gas tax reserve fund) is added to the reserve fund balance and forms part of the respective deferred revenue balance.

*Post-employment benefits*

The present value of the cost of providing employees with future benefit programs is recognized as employees earn these entitlements through service. The cost of the benefits earned by employees is actuarially determined using the projected benefit method prorated on service and management's best estimate of retirement ages of employees and expected health care costs. Actuarial gains or losses are amortized on a straight-line basis over the expected average remaining service life of all employees covered.

*Liability for contaminated sites*

A liability for the remediation of a contaminated site is recognized as the best estimate of the amount required to remediate the contaminated site when contamination exceeding an environmental standard exists, the City is either directly responsible or accepts responsibility, it is expected that the future economic benefit will be given up, and a reasonable estimate of the amount is determinable. If the likelihood of the City's obligation to incur these costs is either not determinable, or if an amount cannot be reasonably estimated, the costs are disclosed as contingent liabilities in the notes to the financial statements.

*Accounting for School Boards and Region of Durham transactions*

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the School Boards and Region of Durham are not reflected in the municipal balances of these financial statements.

*Trust funds*

Trust funds and their related operations administered by the municipality are not consolidated, but are reported separately on the "Trust Funds Statement of Financial Activities and Fund Balance" and the "Trust Funds Statement of Financial Position".

## 1. Significant accounting policies (continued)

### *Use of estimates*

The preparation of consolidated financial statements, in conformity with Canadian public sector accounting standards, requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenditures during the period. Actual results could differ from these estimates. Accounts requiring significant estimates include accounts receivable, accrued liabilities, employee future benefits and other liabilities, and tangible capital assets.

## 2. Operations of School Boards and the Region of Durham

During 2022, requisitions were made by the School Boards and the Region of Durham requiring the City to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized in the following table:

	<b>School Boards</b>	<b>Region</b>	<b>2022 Total</b>	2021 Total
	\$	\$	\$	\$
Property taxes	<b>58,264,914</b>	<b>159,003,780</b>	<b>217,268,694</b>	195,579,857
Taxation from other governments	—	<b>2,027,924</b>	<b>2,027,924</b>	1,978,952
Total amounts transferred	<b>58,264,914</b>	<b>161,031,704</b>	<b>219,296,618</b>	197,558,809

## 3. Investment and equity in Oshawa Power and Utilities Corporation

In accordance with the requirements of Bill 35 (the Energy Competition Act, 1998), the City passed a transfer by-law, effective November 1, 2000, that transferred substantially all of the assets and liabilities of Oshawa Public Utilities Commission ("the Commission") to Oshawa Power and Utilities Corporation ("OPUC"). OPUC has carried on the former business of the Commission with all the rights, duties, obligations, and responsibilities. The City is the sole shareholder of the OPUC.

The City's investment in OPUC is as follows:

	<b>2022 \$</b>	2021 \$
Balance, beginning of year	<b>71,743,400</b>	64,447,400
Changes during the year		
Total Comprehensive income for the year	<b>11,691,000</b>	9,208,000
	<b>83,434,400</b>	73,655,400
Dividend received from OPUC	<b>(1,800,000)</b>	(1,912,000)
	<b>81,634,400</b>	71,743,400

The City holds 1,000 common shares of the OPUC representing 100% of the outstanding shares. With Council approval, the proceeds from the current year dividend were transferred to operations with a corresponding reduction in equity in OPUC.

**3. Investment and equity in Oshawa Power and Utilities Corporation (continued)**

The following table provides condensed financial information in respect of the financial position of OPUC as at December 31, 2022 and its operations.

	<b>2022</b> <b>(000's)</b> \$	2021 (000's) \$
<b>Assets</b>		
Current	<b>42,338</b>	47,727
Capital and intangibles	<b>206,864</b>	198,499
Other	<b>10,695</b>	6,410
Total assets	<b>259,897</b>	252,636
Regulatory balances	<b>—</b>	5,430
Total assets and regulatory balances	<b>259,897</b>	258,066
<b>Liabilities</b>		
Current	<b>26,999</b>	25,264
Long-term debt	<b>89,253</b>	90,275
Other	<b>60,516</b>	63,195
Total liabilities	<b>176,768</b>	178,734
<b>Shareholders' equity</b>		
Share capital	<b>23,064</b>	23,064
Accumulated other comprehensive loss	<b>4,083</b>	(2,444)
Retained earnings	<b>54,421</b>	51,144
Total equity attributable to the Corporation	<b>81,568</b>	71,764
Non-controlling interests	<b>1,007</b>	990
Total equity	<b>82,575</b>	72,754
Regulatory balances	<b>11,178</b>	6,578
Total liabilities, equity and regulatory balances	<b>270,521</b>	258,066
<b>Comprehensive income</b>		
Commodity revenue	<b>135,920</b>	131,609
Commodity expenses	<b>(140,514)</b>	(133,537)
Distribution revenue	<b>27,226</b>	25,700
Operating expenses	<b>(16,874)</b>	(15,356)
Other income (expense)	<b>(5,546)</b>	(4,748)
Accumulated other comprehensive loss	<b>6,527</b>	3,899
Net movements in regulatory balances, net of tax	<b>4,952</b>	1,641
Total comprehensive income for the year	<b>11,691</b>	9,208

Included in revenue above is \$250,769 (\$250,432 in 2021) for dark fibre services provided. Operating expenses above include \$348,229 (\$341,400 in 2021) paid to the City for net rent at 100 Simcoe Street, Oshawa, ON.

#### 4. Deferred revenue

Deferred revenue consists of the following:

	2022 \$	2021 \$
Obligatory reserve funds		
Development charges	88,724,247	70,621,769
Parkland cash in lieu	14,813,606	12,383,796
Canada Community Building Fund	12,847,941	15,897,085
Other	22,708,480	7,833,483
	<b>139,094,274</b>	<b>106,736,133</b>

Continuity of deferred revenue is as follows:

	2022 \$	2021 \$
Balance, beginning of year	106,736,133	72,100,558
Developer contributions collected	37,368,574	29,894,816
Canada Community Building Fund	5,057,235	9,918,898
Other collections	7,797,913	7,741,935
Interest earned	999,831	195,919
	<b>51,223,553</b>	<b>47,751,568</b>
Less		
Developer contributions used	4,845,189	3,353,141
Canada Community Building Fund used	8,264,196	5,764,095
Parkland used		
Transfer to operating	1,937,466	—
General deferred revenue	3,818,561	3,998,757
	<b>18,865,412</b>	<b>13,115,993</b>
Balance, end of year	<b>139,094,274</b>	<b>106,736,133</b>

#### 5. Employee future benefits and other liabilities

Employee benefits, post-employment and other liabilities are comprised of the following:

	2022 \$	2021 \$
Future payments required to WSIB	6,956,632	10,069,663
Accumulated sick leave benefit plan entitlements	8,780,881	8,541,623
Post employment benefits	35,226,042	34,766,712
Other liabilities	257,734	372,452
	<b>51,221,289</b>	<b>53,750,450</b>

## **5. Employee future benefits and other liabilities (continued)**

### *(a) Future payments required to WSIB*

With respect to responsibilities under provisions of the Workplace Safety and Insurance Board ("WSIB") Act, the City has elected to be treated as a Schedule 2 employer and therefore remits payments to the WSIB as required to fund disability payments. The estimated liability reported in these financial statements is based on a full actuarial valuation completed as of December 31, 2022.

### *(b) Accumulated sick leave benefit plan entitlements*

Under the sick leave benefit plan, unused sick leave can accumulate and some employees may become entitled to a cash payment when they leave the City's employ. The estimated liability reported in these financial statements is based on a full actuarial valuation completed as of December 31, 2022.

### *(c) Post-employment benefits*

The City makes available to qualifying employees certain non-pension retirement benefits for extended health care and life insurance.

The estimated liability reported for the period ending December 31, 2022 is based on a full valuation.

The significant actuarial assumptions adopted in estimating the City's accrued post-employment benefits liability are as follows:

Discount rate – benefit plans	5.00%
Discount rate – sick leave	5.00%
Future inflation rates	2.0% per annum
Medical benefit cost escalation	5.8% per year reducing to 4.5% after 4 years

Information about the City's employee benefits, post-employment benefits and other liabilities is as follows:

	\$
Liability for post employment benefits as at January 1, 2022	<b>53,750,450</b>
Current period service cost	<b>1,517,605</b>
Amortization of actuarial gains	<b>(636,263)</b>
Interest	<b>1,153,520</b>
Benefits paid	<b>(4,564,023)</b>
Liability for post employment benefits as at December 31, 2022	<b>51,221,289</b>

The accrued benefit liability as of year-end is determined as follows:

	\$
Accrued benefit obligation	<b>38,883,355</b>
Unamortized actuarial gains	<b>12,337,934</b>
Liability for post employment benefits and other liabilities	<b>51,221,289</b>

## 6. Long-term liabilities

- (a) Long-term liabilities are comprised of debentures issued by the Region of Durham for which the City has assumed responsibility for the payment of principal and interest charges. Interest rates vary from 1.40% to 5.334%.
- (b) Future principal payments required for payment of net long-term liabilities are summarized as follows:

	\$
2023	6,421,922
2024	6,692,174
2025	5,775,486
2026	6,017,444
2027	5,343,940
Total	<u>30,250,966</u>
Payable in 2028 to 2030	<u>10,836,816</u>
	<u>41,087,782</u>

By-laws for long term liabilities are approved by Council. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limits prescribed by the Ministry of Municipal Affairs and Housing.

- (c) Principal repaid on long-term liabilities in 2022 amounted to \$8,410,589 (\$8,113,698 in 2021).
- (d) Interest expense on long-term liabilities in 2022 amounted to \$2,002,958 (\$2,313,135 in 2021).

## 7. Liability for contaminated sites

The City has recorded an unfunded liability of \$2,860,000 (\$2,810,000 in 2021) for the estimated remediation costs associated with a City owned site with identified contaminants in the soil. The liability estimate for the site identified was based on an environmental assessment conducted by a third party engineering firm during 2022. At this time, the City does not anticipate obtaining any recoveries in respect of the estimated liability.

## 8. Internal debt

The City issues internal debt through the use of Interfund Notes (IFN). Interfund Notes represent an investment of surplus cash used to finance capital projects. The City has two forms of IFNs: notes to generate incremental revenue and notes to finance City owned capital projects.

IFNs issued to generate incremental revenue are an investment by the City in projects that are not owned by the City. The new revenue streams from these investments will retire the IFN used to fund the project, and ultimately realize revenue in the future to reduce tax levy pressures.

The interest rate charged on IFNs to finance City owned capital projects is prime rate, at the issuance of the note, less half a percent.

The City's Interfund Note balance at December 31, 2022 is \$3,121,147 (\$2,442,000 in 2021)



## 8. Internal debt (continued)

	2022 \$	2021 \$
IFNs to finance capital projects		
Civic Pool Roof Replacement	700,000	700,000
Replacement Radios	130,000	130,000
New Vehicle Hazmat/Command Post	640,000	640,000
New Vehicle Assistant Deputy Fire Chief	40,000	40,000
New Utility Vehicle	24,147	45,000
Survey Equipment Replacement	60,000	60,000
Kinsmen Stadium Redevelopment Design	325,000	325,000
Replacement of Playground Surfaces	502,000	502,000
Replace Fuel Tanks Oshawa Executive Airport	700,000	—
	<b>3,121,147</b>	<b>2,442,000</b>

## 9. Tangible capital assets

Tangible capital assets consist of the following:

	2022 \$	2021 \$
Land	131,721,537	131,050,576
Land improvements	32,995,295	23,855,054
Buildings	119,289,432	125,028,266
Machinery and equipment	15,473,553	14,666,890
Vehicles	14,641,022	15,200,087
Furniture	314,836	404,499
Linear assets	263,937,048	246,267,847
Other assets	5,896,008	6,869,071
	<b>584,268,731</b>	<b>563,342,290</b>
Work-in-progress	33,876,711	39,278,732
	<b>618,145,442</b>	<b>602,621,022</b>

### (i) Contributed tangible capital assets

The City records all tangible capital assets contributed by an external party at fair value on the earlier of the date received or of the transfer of risk and responsibility. Typical examples are land, roadways, and storm sewer lines installed by a developer as part of a subdivision agreement. Transfers of tangible capital assets in 2022 amounted to \$15,311,127 (\$4,956,971 in 2021).

### (ii) Tangible capital assets recognized at nominal value

Certain assets have been assigned a nominal value of one Canadian dollar because of the difficulty of determining a tenable valuation and/or the assets were older than their estimated expected useful lives, and therefore were fully amortized.

## **9. Tangible capital assets (continued)**

### *(iii) Works of art and historical treasures*

The City protects and preserves a number of owned historical buildings, collections of equipment, artifacts, documents and exhibits and works of art. These assets are not held for financial gain or to provide service but rather for public exhibition, education or research in furtherance of public service. These historical treasures and works of art are not recognized as tangible capital assets in the financial statements. The acquisition or betterment of such assets is recognized in the financial statements as an operating expense.

## **10. Accumulated surplus**

Accumulated surplus consists of the following:

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Operating fund	<b>6,882,737</b>	2,313,229
Capital fund	<b>(275,257)</b>	156,657
Reserves and reserve funds	<b>124,130,500</b>	125,837,847
Unfunded liabilities	<b>(97,689,071)</b>	(108,998,822)
Net equity in OPUC	<b>81,634,400</b>	71,743,400
Invested in tangible capital assets	<b>618,145,442</b>	602,621,022
	<b>732,828,751</b>	693,673,333

## **11. Pension agreements**

The City makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of all regular, full-time and eligible other-than-continuous full-time employees. The plan is a defined benefit plan that specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay. Contributions made by the City in 2022 amounted to \$8,180,341 (\$7,892,203 in 2021).

As at December 31, 2022, the OMERS plan with over 559,000 members had a funding deficit of approximately \$6.7 billion.

## **12. Trust funds**

Trust funds administered by the City amounting to \$1,527,463 (\$1,496,328 in 2021) are presented separately in the Trust Fund Statement of Financial Activities and Fund Balance and Statement of Financial Position.

### 13. Expenses by object

The following is a summary of the expenses reported on the Consolidated Statement of Operations by object of expenses:

	<b>2022</b>	2021
	<b>\$</b>	<b>\$</b>
Salaries, wages and benefits	<b>108,078,941</b>	100,489,291
Interest on long-term debt	<b>2,002,958</b>	2,313,135
Materials and supplies	<b>52,824,961</b>	43,211,021
Rents and financial expenses	<b>487,384</b>	179,692
Transfer payments	<b>5,405,848</b>	5,772,651
Amortization	<b>27,298,429</b>	27,055,846
	<b>196,098,521</b>	179,021,636

### 14. Contingencies

The City has been named as defendant in certain legal actions in which damages have been sought. The outcome of these actions is not determinable as at December 31, 2022 and accordingly no provision has been made in these financial statements for any liability that may result.

### 15. Commitments

Minimum payments under operating leases for computer equipment as follows:

	<b>\$</b>
2023	447,413
2024	323,757

### 16. Guarantees

The City's primary guarantees include indemnities in favour of third parties, such as purchase and sale agreements, confidentiality agreements, engagement letters with advisors and consultants, outsourcing agreements, leasing contracts, information technology agreements and service agreements.

These indemnification agreements may require the City to compensate counterparties for losses incurred by the counterparties as a result of breaches in representation and regulations or as a result of litigation claims or statutory sanctions that may be suffered by the counterparty as a consequence of the transaction. The terms of these indemnities are not explicitly defined and the maximum amount of any potential reimbursement cannot be reasonably estimated.

The nature of these indemnification agreements prevents the City from making a reasonable estimate of the maximum exposure due to the difficulties in assessing the amount of liability which stems from the unpredictability of future events and the unlimited coverage offered to counterparties. Historically, the City has not made any significant payments under such or similar indemnification agreements and therefore, no amount has been accrued in the financial statements with respect to these agreements.

## **17. Budget figures**

The budgets originally approved by City Council for 2022, adjusted as noted below, are reflected on the Consolidated Statement of Operations.

- An amount for amortization expense has been added and is based on management's best estimate of amortization expense determined at the beginning of the year. Amortization expense was not included in the original Council approved budget.
- Amounts included in the original Council approved capital budget which are not recognized as tangible capital assets are included in Consolidated Statement of Operations under the appropriate functional expense category.

Budget figures have been reclassified for purposes of these consolidated financial statements to comply with PSAB reporting requirements. For Tangible Capital Assets, budgets are set for individual projects. As many capital projects are carried out over one or more years it is not practical to present annualized budget information on the Consolidated Statement of Change in Net Debt.

## **18. Segmented reporting**

The City of Oshawa is a diversified lower tier municipal government that provides a wide range of services to the residents including Fire, Transportation, Library, Recreation, Waste Collection, Airport, Cemetery, and others. For segmented reporting purposes, financial information is presented by functional classification as categorized by the Financial Information Return required by the Province.

### *General government*

The Office of the CAO and Corporate and Finance Services departments are primarily responsible for the provision of internal services that support the work of City Council, management and staff across all municipal departments as well as for the provision of external services to the public. These services are provided for through the governance and corporate management divisions including Legislative Services, Corporate Communications, and Corporate Strategic Initiatives through the Office of the CAO and Finance Services, Information Technology, Innovation and Transformation, Legal Services, and Human Resources through Corporate and Finance Services. Business and Economic Development are also part of this segmented reporting.

### *Protection to persons and property*

Protection is comprised of Fire Services, Municipal Law Enforcement and Licensing Services ("MLELS"), Building Permit and Inspection Services, and Corporate Security. Fire Services is responsible to provide fire suppression, fire prevention, education, planning and emergency incident services to the City of Oshawa. MLELS is responsible for the investigation and enforcement of various municipal by-laws related to property standards, lot maintenance, zoning, signs, noise, parking enforcement and animal licensing. Corporate Security is responsible to ensure proper security and safety measures are in place throughout the City of Oshawa.

### *Transportation services*

The majority of transportation services are provided by Community and Operations Services as well as Engineering Services. The primary responsibilities include inspection and maintenance of the City roads and structures, sidewalks, traffic engineering, transportation planning, streetlights, road and sidewalk snow clearing and winter control. Revenues and expenses related to the Oshawa Executive Airport are also part of this segmented reporting.

## **18. Segmented reporting (continued)**

### *Environmental services*

Environmental Services are provided by Parks and Waste Operations Services as well as Engineering Services. Responsibilities include sustaining the quality of life for the residents of the City of Oshawa through the collection of organics and residual waste, stormwater management, and monitoring and administering environmental programs.

### *Health and social services*

Cemetery Services is the only City branch in this category. Union Cemetery provides maintenance and administration of cemetery operations. Additionally, it ensures the benefit and protection of each citizen who has purchased or has an interest in interment rights within the cemetery.

### *Recreation and cultural services*

Recreation Services provide public services that contribute to neighbourhood development and sustainability, the provision of recreation and leisure services such as fitness, skating and aquatic programs. Parks Services provide the maintenance, improvement and beautification of parks and trails. This segment includes the Oshawa Public Library which provides facilities and materials to meet the informational, educational, recreational and cultural needs of the City's residents. The revenues and expenses related to the Tribute Communities Centre are also part of this segmented reporting.

### *Planning and development services*

Development Services manages urban and rural development, local neighbourhood planning, community development and heritage matters. It ensures an acceptable quality of building construction and maintenance of properties. Development Services also develops and maintains the City's Official Plan and Zoning By-laws and amendments, and real estate services.

For each reported segment, revenues and expenses represent amounts that are directly attributable to the segment and any amounts that are allocated on a reasonable basis. The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements.

**The Corporation of the City of Oshawa**  
**Schedule 1 – Consolidated schedule of tangible capital assets**  
Year ended December 31, 2022

	Land	Land improvements	Buildings	Machinery and equipment	Vehicles	Furniture	Linear assets	Other assets	Work-in progress	2022 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	<b>131,050,576</b>	<b>52,451,780</b>	<b>260,329,815</b>	<b>34,782,680</b>	<b>33,166,989</b>	<b>956,936</b>	<b>484,195,490</b>	<b>16,882,156</b>	<b>39,278,732</b>	<b>1,053,095,154</b>
Additions	670,961	11,168,058	963,594	3,489,562	1,868,937	—	30,071,946	—	17,185,396	65,418,454
Disposals/write downs	—	(1,230,097)	—	(306,421)	(2,546,977)	—	(6,460,485)	(679,094)	(22,587,417)	(33,810,491)
	<b>131,721,537</b>	<b>62,389,741</b>	<b>261,293,409</b>	<b>37,965,821</b>	<b>32,488,949</b>	<b>956,936</b>	<b>507,806,951</b>	<b>16,203,062</b>	<b>33,876,711</b>	<b>1,084,703,117</b>
Balance, beginning of year	—	28,596,726	135,301,549	20,115,790	17,966,902	552,437	237,927,643	10,013,085	—	450,474,132
Amortization expense	—	2,027,429	6,702,428	2,675,096	2,428,002	89,663	12,402,745	973,066	—	27,298,429
Amortization disposal	—	(1,229,709)	—	(298,618)	(2,546,977)	—	(6,460,485)	(679,097)	—	(11,214,886)
	<b>—</b>	<b>29,394,446</b>	<b>142,003,977</b>	<b>22,492,268</b>	<b>17,847,927</b>	<b>642,100</b>	<b>243,869,903</b>	<b>10,307,054</b>	<b>—</b>	<b>466,557,675</b>
	<b>131,721,537</b>	<b>32,995,295</b>	<b>119,289,432</b>	<b>15,473,553</b>	<b>14,641,022</b>	<b>314,836</b>	<b>263,937,048</b>	<b>5,896,008</b>	<b>33,876,711</b>	<b>618,145,442</b>

Year ended December 31, 2021

	Land	Land improvements	Buildings	Machinery and equipment	Vehicles	Furniture	Linear assets	Other assets	Work-in progress	2021 Total
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Balance, beginning of year</b>	<b>133,232,868</b>	<b>51,861,473</b>	<b>257,855,465</b>	<b>31,531,857</b>	<b>27,801,865</b>	<b>1,013,753</b>	<b>482,495,578</b>	<b>14,974,680</b>	<b>44,555,765</b>	<b>1,045,323,304</b>
Additions	2,522	927,153	6,028,208	4,949,573	5,590,480	254,319	14,018,992	1,845,462	12,741,981	46,358,690
Disposals/write downs	(2,184,814)	(336,846)	(3,553,858)	(1,698,750)	(225,356)	(311,136)	(12,319,080)	62,014	(18,019,014)	(38,586,840)
	<b>131,050,576</b>	<b>52,451,780</b>	<b>260,329,815</b>	<b>34,782,680</b>	<b>33,166,989</b>	<b>956,936</b>	<b>484,195,490</b>	<b>16,882,156</b>	<b>39,278,732</b>	<b>1,053,095,154</b>
Balance, beginning of year	—	27,126,102	130,395,211	19,230,017	15,926,676	789,431	237,726,869	9,503,857	—	440,698,163
Amortization expense	—	1,747,258	7,367,799	2,342,776	2,265,582	74,142	12,228,964	1,029,325	—	27,055,846
Amortization disposal	—	(276,634)	(2,461,461)	(1,457,003)	(225,356)	(311,136)	(12,028,190)	(520,097)	—	(17,279,877)
	<b>—</b>	<b>28,596,726</b>	<b>135,301,549</b>	<b>20,115,790</b>	<b>17,966,902</b>	<b>552,437</b>	<b>237,927,643</b>	<b>10,013,085</b>	<b>—</b>	<b>450,474,132</b>
	<b>131,050,576</b>	<b>23,855,054</b>	<b>125,028,266</b>	<b>14,666,890</b>	<b>15,200,087</b>	<b>404,499</b>	<b>246,267,847</b>	<b>6,869,071</b>	<b>39,278,732</b>	<b>602,621,022</b>

**The Corporation of the City of Oshawa**  
**Schedule 2 – Consolidated schedule of segmented disclosure**  
Year ended December 31, 2022

	Protection to persons and property \$	Transportation services \$	Recreation and culture \$	Planning and development \$	Environmental services \$	Health and social services \$	General government \$	2022 Total consolidated \$
<b>Expenses</b>								
Salaries and wages	39,770,494	12,789,832	25,808,227	2,504,800	3,658,782	269,514	23,277,292	108,078,941
Debt servicing (interest)		4,059	1,260,581	—	—	—	738,318	2,002,958
Amortization	1,197,255	12,560,568	6,986,294	—	3,230,757	62,180	3,261,375	27,298,429
Other expenses	3,101,548	16,349,652	18,681,097	478,481	3,131,875	2,112,680	14,862,860	58,718,193
	<b>44,069,297</b>	<b>41,704,111</b>	<b>52,736,199</b>	<b>2,983,281</b>	<b>10,021,414</b>	<b>2,444,374</b>	<b>42,139,845</b>	<b>196,098,521</b>
External tax revenues	34,491,270	32,640,134	41,274,507	2,334,894	7,843,359	1,913,113	32,981,166	153,478,443
External non-tax revenues	6,432,559	28,777,394	11,763,943	3,330,723	7,888,238	284,296	11,607,342	70,084,495
Net income OPUC	—	—	—	—	—	—	11,691,000	11,691,000
	<b>40,923,829</b>	<b>61,417,528</b>	<b>53,038,450</b>	<b>5,665,617</b>	<b>15,731,597</b>	<b>2,197,409</b>	<b>56,279,508</b>	<b>235,253,938</b>
<b>Annual surplus before transfers</b>	<b>(3,145,468)</b>	<b>19,713,417</b>	<b>302,251</b>	<b>2,682,336</b>	<b>5,710,183</b>	<b>(246,965)</b>	<b>14,139,663</b>	<b>39,155,417</b>

Year ended December 31, 2021

	Protection to persons and property \$	Transportation services \$	Recreation and culture \$	Planning and development \$	Environmental services \$	Health and social services \$	General government \$	2021 Total consolidated \$
<b>Expenses</b>								
Salaries and wages	38,650,747	13,078,181	23,258,744	2,641,161	4,054,061	213,766	18,592,631	100,489,291
Debt servicing (interest)	—	7,840	1,504,409	—	—	—	800,886	2,313,135
Amortization	1,155,830	12,319,748	7,483,129	—	3,115,600	57,627	2,923,912	27,055,846
Other expenses	1,127,711	13,016,975	15,350,392	112,657	3,345,933	4,395,221	11,814,475	49,163,364
	<b>40,934,288</b>	<b>38,422,744</b>	<b>47,596,674</b>	<b>2,753,818</b>	<b>10,515,594</b>	<b>4,666,614</b>	<b>34,131,904</b>	<b>179,021,636</b>
External tax revenues	32,815,422	30,802,015	38,156,182	2,207,628	8,429,941	3,741,042	27,362,217	143,514,447
External non-tax revenues	7,566,343	13,154,097	8,726,395	2,607,897	2,489,050	250,914	13,215,293	48,009,989
Net income OPUC	—	—	—	—	—	—	7,296,000	7,296,000
	<b>40,381,765</b>	<b>43,956,112</b>	<b>46,882,577</b>	<b>4,815,525</b>	<b>10,918,991</b>	<b>3,991,956</b>	<b>47,873,510</b>	<b>198,820,436</b>
<b>Annual surplus before transfers</b>	<b>(552,523)</b>	<b>5,533,368</b>	<b>(714,097)</b>	<b>2,061,707</b>	<b>403,397</b>	<b>(674,658)</b>	<b>13,741,606</b>	<b>19,798,800</b>





## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
1.	Active Transportation Fund	FIN- Feb 14/22	CNCL-Mar 28/22 FIN-22-28	That Staff report back to Committee and Council on the status of the grant applications advising which projects were successful and the impact of the funding decisions; which may necessitate additional staff resources and potential modifications to the approved capital work priorities.	Finance Services	T.B.D.
2.	Capital Budget Process for Major Capital Projects	FIN-June 13/22 FIN-22-66	FIN-June 13/22 FIN-22-66	Referred back to staff to develop funding strategy for multifaceted capital projects as part of the Finance Strategy update in 2023	Finance Services	2023

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
3.	DCDSB Request to Waive Field User Fees	FIN-Sept 20/22 FIN-22-94	CNCL-Sept 26/22 FIN-22-94	That Correspondence FIN-22-94 submitted by the Durham Catholic District School Board requesting a waiving of field user fees be referred to staff for a report.	Finance Services	T.B.D.
4.	Quarterly Reserve Fund Tracking Reports	FIN-Sept 20/22 FIN-22-91	CNCL-Sept 26/22 FIN-22-91	Referred to the review and update of the Financial Strategy to take place in the next term of Council	Finance Services	2023
5.	Termination of Administrative or Procedural Directions	CNCL-Jan 28/19 Notice of Motion	CORP-Feb 25/19 CORP-19-15	That City Council Referral CORP-19-15 concerning the termination of administrative or procedural directions be referred to staff for a report.	Legislative Services	2023

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
6.	Administration of Naloxone Kits by City Staff	CORP- Sept. 9/19 CORP-19-77	CNCL-Mar 29/21 CORP-21-15	Referred to Legal Services to investigate liability to the City if the program is implemented	Legal Services	T.B.D.

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
7.	Confidentiality Clauses in Settlement Agreements	CNCL-Nov 4/19 Notice of Motion	CORP-Nov 9/20 CORP-20-38	Referred back to staff for further review.	Legal Services, Finance Services, Human Resource Services	T.B.D.
8.	Data Governance Framework for the City of Oshawa	CORP-Oct 20/20 CORP-20-37	CNCL-Oct 26/20 CORP-20-37	That staff investigate and report back on data governance rights as they pertain but not limited to both voting tabulator technology and online and telephone voting, including exploring the option of working with field experts and local stakeholders on developing a data governance framework for the City of Oshawa.	Information Technology Services, Legislative Services	T.B.D.

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
9.	2022 Municipal and School Board Elections	CORP-Oct 5/20 CORP-20-31 & CORP-20-20	CORP-Oct 20/20 CORP-20-36	<p>That Option 2 be referred back to staff:</p> <p>a) To further investigate risk mitigation strategies associated with Internet and Telephone voting with consideration being given to a comprehensive security analysis including end-to-end verifiability, security audits and appropriate authentication measures; and,</p> <p>b) To develop a public consultation strategy on Internet voting; and,</p> <p>c) To report back to the Corporate Services Committee on the above matters in the fourth quarter 2024</p>	Legislative Services	Fourth Quarter 2024

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
10.	Request for Summary of Complaint History on Vacant Properties	CORP – Feb 8/21 CORP-21-09	CORP - Feb 8/21 CORP-21-09	Referred to Legal Services	Legal Services	T.B.D.
11.	Arlene Feeney – Land Acknowledgement for Columbus Community Centre	CORP- Sept 13/21 CORP-21-41	CNCL-Sept 27/21 CORP-21-41	Referred to staff for a report	Innovation and Transformation	T.B.D.
12.	Service Oshawa Resident Inquiries	CORP- Nov 8/21 CORP-21-65	CNCL-Nov 22/21 CORP-21-65	Referred to staff for a report	Legislative Services	Third Quarter 2023
13.	Addition of Socio-Economic Status to By-law 51-2015 'Code of Conduct' and any Council-approved policies	CORP- Nov 8/21 CORP-21-67	CNCL-Nov 22/21 CORP-21-67	Referred to staff for a report	Legislative Services	Third Quarter 2023

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
14.	Review of Council Charter	CNCL-Nov 15/22 CNCL-22-70	CNCL-Nov 15/22 CNCL-22-70	Referred to staff to review	Legislative Services	T.B.D.
15.	Annual Reporting on Environmental, Social and Governance Priorities	CNCL-Dec 13/21 Notice of Motion	CNCL Jan.24/22 Notice of Motion Previously Given	Whereas this year the City of Toronto reports on ESG-related opportunities and risks across strategic priorities, sustainable finance and socioeconomic outcomes; and, Whereas Toronto was the first government in Canada to issue an annual ESG report to reflect its commitment and performance in each of three areas: environment, social well-being and governance, Now therefore Oshawa Council directs the Corporate Leadership Team to investigate reporting annually on key Environmental, Social and Governance priorities	Office of the CAO	2023
16.	Review of the City of Oshawa's Municipal Election Recount Policy	CF - Nov 28/22 Item Introduced CF-22-70	CNCL-Dec 12/22 CF-22-70	Referred to staff to review and report back to the Corporate and Finance Services Committee and Oshawa Council on the City of Oshawa's Municipal Election Recount policy and procedures	Legislative Services	T.B.D.

## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
17.	Dawn-Ann Catalano, Ontario Regiment (RCAC) submitting correspondence requesting 10 parking spaces for armoury members in Parking Lot #20 and options for parking in the adjacent City garages (Ward 4)	CF – April 17/23 CF-23-33	CNCL – May 1/23 CF-23-33	Referred to staff.	Corporate and Finance Services	T.B.D.
18.	Public Engagement Initiatives – 2024 Budget (All Wards)	CF- April 17/23 CF-23-25	CNCL- May 1/23 CF-23-25	Referred back to staff for a report.	Corporate and Finance Services, Finance Services, Corp Comm.	T.B.D.
19.	2023 Final Tax Rates By-law (All Wards)	CF- April 17/23 CF-23-23	CNCL-May 1/23 CF-23-23	That the following be referred to staff for a report: 'That staff publish an online 2023 Budget Highlights with Infographics'	Corporate and Finance Services	T.B.D.



## Corporate and Finance Services Committee's Outstanding Items Status Report

Item	Subject	Origin	Last Direction Date and Item #	Direction/Comments	Branch Responsible	Expected Response
20.	Support for Bill 5 – Stopping Harassment and Abuse by Local Leaders Act (All Wards)	CF-Mar 6/23 CF-23-22	CNCL- May 1/23 CF-23-22	Referred to staff for a report	Office of the C.A.O., Corporate and Finance Services	T.B.D.
21.	Report concerning the deadline for the Arborwood Trail Project (Ward 1)	CF-April 17/23 CF-23-36	CNCL- May 1/23 CF-23-36	That Finance staff report to the Corporate and Finance Services Committee on the deadline for the approved Arborwood Trail Project to ensure that the opportunity is not missed.	Corporate and Finance Services	T.B.D.