

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6012

MUNICIPALITY OF: Nepean C

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Nepean C

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	110,014,212	25,709,145	57,726,122	26,578,945
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	3,468,335	-		3,468,335
-- other municipalities	5	-	-		-
Subtotal	6	113,482,547	25,709,145	57,726,122	30,047,280
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,924,086	22,621	-	2,901,465
Canada Enterprises	8	1,720,743	17,312	-	1,703,431
Ontario					
The Municipal Tax Assistance Act	9	20,193	413		19,780
The Municipal Act, section 157	10	402,975	194,679		208,296
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	85,193	20,707	46,153	18,333
Ontario Hydro	13	1,020,988	7,832	-	1,013,156
Liquor Control Board of Ontario	14	10,619	-	-	10,619
Other	15	-	-	-	-
Municipal enterprises	16	127,328	1,068	-	126,260
Other municipalities and enterprises	17	561,752	3,780	-	557,972
Subtotal	18	6,873,877	268,412	46,153	6,559,312
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	1,727,850	-	-	1,727,850
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	2,282,123	-	-	2,282,123
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	14,242	-	-	14,242
Subtotal	28	4,120,975	-	-	4,120,975
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	2,152,406			2,152,406
Canada specific grants	30	108,094			108,094
Other municipalities - grants and fees	31	614			614
Fees and service charges	32	5,009,410			5,009,410
Subtotal	33	7,270,524			7,270,524
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,094,816	-	-	2,094,816
Fines	37	254,876			254,876
Penalties and interest on taxes	38	599,398			599,398
Investment income - from own funds	39	- 8,268			- 8,268
- other	40	2,794,094			2,794,094
Sales of publications, equipment, etc	42	282,916			282,916
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	983,436			983,436
Contributions from non-consolidated entities	45	-			-
--	46	16,709			16,709
--	47	88,243			88,243
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	7,106,220	-	-	7,106,220
TOTAL REVENUE	51	138,854,143	25,977,557	57,772,275	55,104,311

For the year ended December 31, 1988.

Nepean C

[illegible]

For the year ended December 31, 1988.

Nepean C

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Municipality

Nepean C

2LT - OP

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[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Nepean C

2LT - OP
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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	25,346,349	2,452,043	962,195	144.530000	170.040000	3,663,308	416,945	163,612	68,196	36,712	18,379	4,367,152
Separate consolidated													
Total all school board taxation	0						38,690,840	12,521,114	4,678,130	500,507	871,635	463,896	57,726,122

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Nepean C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	51,380	14,333	614	167,102
Protection to Persons and Property					
Fire	2	7,260	-	-	490
Police	3	12,885	-	-	47,044
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	570	-	-	10,263
Emergency measures	6	-	-	-	-
Subtotal	7	20,715	-	-	57,797
Transportation services					
Roadways	8	848,800	-	-	896
Winter Control	9	616,500	-	-	4,242
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,465,300	-	-	5,138
Environmental services					
Sanitary Sewer System	16	-	-	-	20
Storm Sewer System	17	205,200	-	-	1,304
Waterworks System	18	-	-	-	-
Garbage Collection	19	126,115	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	284,045
Subtotal	23	331,315	-	-	285,369
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	15,996	89,302	-	4,249,175
Libraries	38	266,886	-	-	30,415
Other Cultural	39	-	-	-	126,645
Subtotal	40	282,882	89,302	-	4,406,235
Planning and Development					
Planning and Development	41	-	4,459	-	18,497
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	814	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	69,272
--	46	-	-	-	-
Subtotal	47	814	4,459	-	87,769
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,152,406	108,094	614	5,009,410

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Nepean C	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	3,052,679	92,170	2,596,363	2,795,512	181,757	- 281,150	8,437,331
Protection to Persons and Property								
Fire	2	5,639,545	132,262	439,052	239,703	-	1,489	6,452,051
Police	3	8,273,200	535,056	930,986	346,172	-	4,354	10,089,768
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	806,358	-	92,896	23,291	-	7,202	929,747
Emergency measures	6	-	-	6,754	3,693	-	-	10,447
Subtotal	7	14,719,103	667,318	1,469,688	612,859	-	13,045	17,482,013
Transportation services								
Roadways	8	839,137	81,292	448,050	1,388,403	-	326,032	3,082,914
Winter Control	9	445,690	-	970,417	-	-	-	1,416,107
Transit	10	638	-	-	-	-	-	638
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	7,785	343,915	184,300	-	18,400	554,400
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	48,046	-	-	-	48,046
Subtotal	15	1,285,465	89,077	1,810,428	1,572,703	-	344,432	5,102,105
Environmental services								
Sanitary Sewer System	16	1,528,262	240,931	290,659	1,940,138	-	- 153,690	3,846,300
Storm Sewer System	17	241,009	738,879	400,664	1,321,657	-	-	2,702,209
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	250	-	2,173,105	-	-	23,700	2,197,055
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	109,052	-	1,457	19,364	-	-	129,873
Subtotal	23	1,878,573	979,810	2,865,885	3,281,159	-	- 129,990	8,875,437
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	20,569	-	-	-	20,569
Assistance to Aged Persons	32	-	-	3,850	-	-	-	3,850
Assitance to Children	33	428	-	291,954	-	-	-	292,382
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	428	-	316,373	-	-	-	316,801
Recreation and Cultural Services								
Parks and Recreation	37	5,980,551	604,894	3,113,835	439,397	12,527	52,395	10,203,599
Libraries	38	1,903,553	23,025	1,012,007	20,993	-	1,223	2,960,801
Other Cultural	39	215,017	-	179,750	15,871	426,912	-	837,550
Subtotal	40	8,099,121	627,919	4,305,592	476,261	439,439	53,618	14,001,950
Planning and Development								
Planning and Development	41	598,098	-	52,731	14,549	-	45	665,423
Commercial and Industrial	42	245	-	24,631	-	-	-	24,876
Residential Development	43	-	-	1,495	-	-	-	1,495
Agriculture and Reforestation	44	1,443	-	186	-	-	-	1,629
Tile Drainage and Shoreline Assistance	45	-	69,272	-	-	-	-	69,272
--	46	-	-	-	-	-	-	-
Subtotal	47	599,786	69,272	79,043	14,549	-	45	762,695
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	29,635,155	2,525,566	13,443,372	8,753,043	621,196	-	54,978,332

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	201,187	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	580,825	
Reserves and Reserve Funds	3	15,962,249	
Subtotal	4	16,543,074	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	36,800	
Serial Debentures	13	1,432,000	
Sinking Fund Debentures	14	768,000	
Long Term Bank Loans	15	108,924	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	2,345,724	
Grants and Loan Forgiveness			
Ontario	20	1,890,383	
Canada	21	-	
Other Municipalities	22	23,900	
Subtotal	23	1,914,283	
Other Financing			
Prepaid Special Charges	24	502,544	
Proceeds From Sale of Land and Other Capital Assets	25	2,424,149	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	63,800	
--	30	89,973	
--	31	-	
Subtotal	32	3,080,466	
Total Sources of Financing	33	23,883,547	
Applications			
Own Expenditures			
Short Term Interest Costs	34 -	8,267	
Other	35	19,916,282	
Subtotal	36	19,908,015	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	2,200,000	
Individuals	39	36,800	
Subtotal	40	2,236,800	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	2,193,925	
Total Applications	42	24,338,740	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	656,380	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	318,016	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	43,265	
- Proceeds From Long Term Liabilities	46	690,325	
- Transfers From Reserves and Reserve Funds	47	5,179	
- -	48	235,627	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	656,380	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	150,000	-	-	6,896,232
Protection to Persons and Property					
Fire	2	-	-	-	1,244,202
Police	3	-	-	-	513,392
Conservation Authority	4	-	-	-	3,693
Protective inspection and control	5	-	-	-	66,205
Emergency measures	6	-	-	-	227,610
Subtotal	7	-	-	-	2,055,102
Transportation services					
Roadways	8	882,119	-	-	3,161,062
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	67,481
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	882,119	-	-	3,228,543
Environmental services					
Sanitary Sewer System	16	573,509	-	23,900	1,426,177
Storm Sewer System	17	78,476	-	-	517,000
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	651,985	-	23,900	1,943,177
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	206,279	-	-	4,447,247
Libraries	38	-	-	-	810,428
Other Cultural	39	-	-	-	352,895
Subtotal	40	206,279	-	-	5,610,570
Planning and Development					
Planning and Development	41	-	-	-	100,390
Commercial and Industrial	42	-	-	-	29,952
Residential Development	43	-	-	-	42,915
Agriculture and Reforestation	44	-	-	-	1,909
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	175,166
Electricity	48	-	-	-	775
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,890,383	-	23,900	19,908,015

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Nepean C

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		1	\$
General Government	1	158,321	
Protection to Persons and Property			
Fire	2	895,172	
Police	3	1,767,263	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	2,662,435	
Transportation services			
Roadways	8	289,542	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	26,000	
Air Transportation	13	-	
--	14	-	
Subtotal	15	315,542	
Environmental services			
Sanitary Sewer System	16	1,076,943	
Storm Sewer System	17	3,973,369	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	5,050,312	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Recreation and Cultural Services			
Parks and Recreation	37	1,501,042	
Libraries	38	200,000	
Other Cultural	39	-	
Subtotal	40	1,701,042	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	218,061	
--	46	-	
Subtotal	47	218,061	
Electricity	48	6,251,572	
Gas	49	-	
Telephone	50	-	
Total	51	16,357,285	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Nepean C

For the year ended December 31, 1988.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	-	
: To Canada and agencies	2	-	
: To other	3	103,478	
Subtotal	4	103,478	
Plus: All debt assumed by the municipality from others	5	27,161,243	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	3,359,130	
Subtotal	9	3,359,130	
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	6,132,985	
- enterprises and other	13	1,415,321	
Subtotal	14	7,548,306	
Total	15	16,357,285	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	3,982,695	
Installment (serial) debentures	17	12,374,590	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	5,877,653	
- par value of this amount in U.S. dollars	26	5,222,000	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	770,504	
Ministry of the Environment - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	5,362,562	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	4,202,132	
Total liability under OMERS plans			
- initial unfunded	34	553,966	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	2,241,607	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	6,997,705	

Municipality

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For the year ended December 31, 1988.

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6. Ministry of the Environment Provincial Projects							
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges				
	1 \$	2 \$	3 \$				
Water projects - for this municipality only	46	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1988 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	465,974	956,717				
- special are rates and special charges	51	171,916	318,822				
- benefitting landowners	52	263,004	349,133				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	195,000	12,168				
Recovered from unconsolidated entities							
- hydro	55	562,313	781,834				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	1,658,207	2,418,674				
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1989	60	925,139	1,543,667	198,000	9,455	676,992	834,314
1990	61	962,308	1,456,712	200,000	6,510	675,791	702,702
1991	62	961,581	1,356,417	204,000	3,410	670,008	642,453
1992	63	956,513	1,262,300	160,000	-	671,647	590,193
1993	64	841,269	1,170,497	-	-	594,645	537,263
1994-1998	65	3,343,148	2,798,231	-	-	2,307,745	1,373,908
1999 onwards	79	1,009,202	200,260	-	-	114,915	24,151
interest to be earned on sinking funds *	69	344,553	-	-	-	539,829	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	9,343,713	9,788,084	762,000	19,375	6,251,572	4,704,984
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1989	72	-				-	
1990	73	23,363					
1991	74	49,608					
1992	75	78,740					
1993	76	111,077					
Total	77	262,788					
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Nepean C

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		14,265,604	463,326	14,728,930							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	90,081	14,265,604	463,326	14,728,930	14,395,838	218,986	-	125,703	-	14,740,527	101,678
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		6,286,812	212,407	6,499,219							
Sewer	14		2,239,817	80,354	2,320,171							
Library	15		-	-	-							
--	16		626,695	19,510	646,205							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	- 180,153	9,153,324	312,271	9,465,595	9,408,711	154,888	-	88,608	-	9,652,207	6,459
Speical charges												
	19	-	1,570,996	13,827	1,584,823	1,530,722	-	-	54,101	-	1,584,823	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	- 90,072	24,989,924	789,424	25,779,348	25,335,271	373,874	-	268,412	-	25,977,557	108,137

1988 FINANCIAL INFORMATION RETURN

Municipality

Nepean C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	- 10	26,163,012	882,486	-	27,045,498	26,561,135	462,946	21,193	-	27,045,274	- 234
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	6,026,577	174,960	-	6,201,537	6,196,167	-	5,370	-	6,201,537	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 241	19,499,347	655,303	-	20,154,650	19,807,578	331,143	15,806	-	20,154,527	- 364
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,247,650	123,287	-	4,370,937	4,367,153	-	3,784	-	4,370,937	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 251	55,936,586	1,836,036	-	57,772,622	56,932,033	794,089	46,153	-	57,772,275	- 598

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Nepean C

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15

		1 \$
Balance at the beginning of the year	1	44,208,279
Revenues		
Contributions from revenue fund	2	8,172,218
Contributions from capital fund	3	2,193,925
Lot levies and subdivider contributions	60	4,885,150
Recreational land (the Planning Act)	61	42,637
Investment income - from own funds	5	-
- other	6	3,659,933
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	18,953,863
Expenditures		
Transferred to capital fund	14	15,962,249
Transferred to revenue fund	15	983,436
Charges for long term liabilities - principal and interest	16	207,168
--	63	-
--	20	-
--	21	-
Total expenditure	22	17,152,853
Balance at end of year for:		
Reserves	23	3,730,932
Reserve Funds	24	42,278,357
Total	25	46,009,289
Analysed as follows:		
Working funds	26	350,000
Contingencies	27	3,293,432
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	2,657,827
Sick leave	31	2,506,569
Insurance	32	316,057
Workers' compensation	33	-
Capital expenditure - general administration	34	1,863,465
- roads	35	2,316,586
- sanitary and storm sewers	36	12,765,116
- parks and recreation	64	482,174
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	5,654,081
- other and unspecified	42	1,288,392
Lot levies and subdivider contributions	44	9,440,184
Recreational land (the Planning Act)	46	453,184
Parking revenues	45	-
Debenture repayment	47	772,145
Exchange rate stabilization	48	634,854
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	836,582
--	52	271,479
--	53	87,500
--	54	19,662
--	55	-
--	56	-
--	57	
Total	58	46,009,289

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nepean C

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,078,231	18,680
Accounts receivable			
Canada	2	327,471	
Ontario	3	1,548,398	
Region or county	4	419,623	
Other municipalities	5	82,298	
School Boards	6	9,154	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,252,599	business taxes
Taxes receivable			
Current year's levies	9	2,691,527	429,602
Previous year's levies	10	438,890	46,498
Prior year's levies	11	112,521	2,577
Penalties and interest	12	198,792	22,429
Less allowance for uncollectables (negative)	13	- 250,000	- 65,650
Investments			
Canada	14	18,141,161	
Provincial	15	454,375	
Municipal	16	8,013,904	
Other	17	13,134,949	
Other current assets	18	402,791	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	16,357,285	
Other long term assets	20	304,651	-
	21	67,718,620	
Total			

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nepean C

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	165,037		
Ontario	27	11,803		
Region or county	28	93,249		
Other municipalities	29	3,631		
School Boards	30	3,530		
Trade accounts payable	31	2,024,717		
Other	32	1,022,424		
Other current liabilities	33	2,339,999		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,587,340		
- special area rates and special charges	35	2,164,205		
- benefitting landowners	36	2,592,168		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	762,000		
Recoverable from unconsolidated entities	39	6,251,572		
Less: Own holdings (negative)	40	- 34,493		
Reserves and reserve funds	41	46,009,289		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	161,355		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	109,635		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	108,137		
School boards	57	- 598		
Unexpended capital financing / (unfinanced capital outlay)	58	- 656,380		
Total	59	67,718,620		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		16
Non-line Department Support Staff	2		84
Fire	3		114
Police	4		169
Transit	5		-
Public Works	6		86
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		131
Libraries	11		51
Planning	12		15
Total	13		666

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	23,423,660		3,027,157	
Employee benefits	15	2,670,778		93,792	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			104,685,214	
Previous years' tax	17			1,746,374	
Penalties and interest	18			608,118	
	19			107,039,706	
Subtotal	20			-	
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22			-	
- amounts written off	23			-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24			1,170,618	
- recoverable from general municipal revenues	25			376,385	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			-	
Total reductions	29			108,586,709	
Amounts added to the tax roll for collection purposes only	30			1,710	
Business taxes written off under subsection 495(1) of the Municipal Act	81			104,425	

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		-
Due date of first installment (YYYYMMDD)	32		0
Due date of last installment (YYYYMMDD)	33		0
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19880323
Due date of last installment (YYYYMMDD)	36		19880622
			\$
Supplementary taxes levied with1990 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1989	58	26,367,000	-	-	1,500,000
in 1990	59	26,754,000	-	-	1,520,000
in 1991	60	22,554,000	-	-	1,520,000
in 1992	61	22,331,000	-	-	1,520,000
in 1993	62	17,687,000	-	-	1,960,000
Total	63	115,693,000	-	-	8,020,000

		balance of fund		loans outstanding	
		1	2		
		\$	\$		
6. Ontario Home Renewal Plan trust fund at year end	82	70,279		19,301	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	36,032	2,399,724	1,068,611
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				-
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1987		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved in 1988	67	1,283,200	1,130,000	-	2,413,200
Financed in 1988	68	1,200,000	-	-	1,200,000
No long term financing necessary	69	2,236,800	-	-	2,236,800
Approved but not financed as at December 31, 1988	70	-	430,000	-	430,000
Applications submitted but not approved as at Decemeber 31, 1988	71	246,400	700,000	-	946,400
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1989	1990	1991	1992
		1	2	3	4
		\$	\$	\$	\$
	73	57,719,327	60,028,100	62,429,224	64,926,393
					5
					\$
					67,523,449