

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6012

MUNICIPALITY OF: Nepean C

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Nepean C

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	176,741,649	55,471,708	97,678,259	23,591,682
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,342,894	-		4,342,894
-- other municipalities	5	-	-		-
Subtotal	6	181,084,543	55,471,708	97,678,259	27,934,576
PAYMENTS IN LIEU OF TAXATION					
Canada	7	3,408,628	1,065,556	-	2,343,072
Canada Enterprises	8	1,813,521	562,264	-	1,251,257
Ontario					
The Municipal Tax Assistance Act	9	53,542	35,857		17,685
The Municipal Act, section 157	10	568,051	399,350		168,701
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	181,874	57,671	100,818	23,385
Ontario Hydro	13	1,781,403	554,972	-	1,226,431
Liquor Control Board of Ontario	14	17,444	12,293	-	5,151
Other	15	-	-	-	-
Municipal enterprises	16	182,892	57,228	-	125,664
Other municipalities and enterprises	17	642,813	188,680	-	454,133
Subtotal	18	8,650,168	2,933,871	100,818	5,615,479
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	1,765,682			1,765,682
.....	61	-			-
Subtotal	69	1,765,682			1,765,682
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	276,734			276,734
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	8,049,474			8,049,474
Subtotal	33	8,326,196			8,326,196
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,476,364	-	-	2,476,364
Fines	37	897,178			897,178
Penalties and interest on taxes	38	1,783,702			1,783,702
Investment income - from own funds	39	442,087			442,087
- other	40	1,425,631			1,425,631
Sales of publications, equipment, etc	42	33,432			33,432
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,085,335			3,085,335
Contributions from non-consolidated entities	45	-			-
--	46	169,864			169,864
--	47	386,931			386,931
--	48	-			-
Subtotal	50	10,700,524	-	-	10,700,524
TOTAL REVENUE	51	210,527,113	58,405,579	97,779,077	54,342,457

For the year ended December 31, 1997.

Nepean C

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ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Nepean C

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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

II. Upper tier purposes

General	0	291,275,528	73,928,392	27,478,810	100.09000	117.76000	29,153,767	8,705,808	3,235,905	-	332,163	560,736	350,651	41,674,704
Fire Area	0	291,275,528	73,928,392	-	4.30000	4.30000	1,252,485	317,892	-	-	-	-	-	1,570,377
Transit	0	279,234,792	73,208,056	27,209,435	24.32000	28.61000	6,790,990	2,094,482	778,462	-	79,570	134,630	85,192	9,804,186
Sewer And Urban Service Area	0	268,352,640	72,622,855	27,035,045	4.02000	4.73000	1,078,778	343,506	127,876	-	13,187	22,196	14,084	1,573,253
Subtotal Levied By Mill Rate	0	-	-	-	-	-	38,276,020	11,461,688	4,142,243	-	424,920	717,562	449,927	54,622,520
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	542,931	-	-	-	-	-	542,931
Local Improvements	0	-	-	-	-	-	184,002	-	-	-	-	-	-	184,002
Sewer And Water Service Charges	0	-	-	-	-	-	45,936	21,722	-	-	-	-	-	67,658
Fire Service Charges	0	-	-	-	-	-	19,615	34,982	-	-	-	-	-	54,597
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	249,553	599,635	-	-	-	-	-	849,188
Total Taxation	0	-	-	-	-	-	38,525,573	12,061,323	4,142,243	-	424,920	717,562	449,927	55,471,708

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Nepean C

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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

III. School board purposes

Elementary public

General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

Elementary separate

General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

Secondary public

General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-

Public consolidated

General	0	2,357,655	785,097	296,980	204.840000	240.990000	482,942	189,201	71,569	- 3,193	5,724	4,207	750,450
General	0	210,367,239	55,731,255	20,607,640	234.387000	275.749000	49,307,346	15,367,838	5,682,535	- 722,417	1,161,929	710,557	71,507,788
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	490,476	-	-	-	-	490,476
Total Taxation	0	-	-	-	-	-	49,790,288	16,047,515	5,754,104	- 725,610	1,167,653	714,764	72,748,714

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Nepean C

2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	69,307,052	14,110,980	5,312,265	232.770000	273.850000	16,132,603	3,864,292	1,454,764	- 45,120	116,933	87,125	21,610,597
General	0	9,243,582	3,301,060	1,261,925	206.440000	242.870000	1,908,245	801,729	306,484	- 5,596	23,863	17,768	3,052,493
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	266,455	-	-	-	-	266,455
Total Taxation	0	-	-	-	-	-	18,040,848	4,932,476	1,761,248	- 50,716	140,796	104,893	24,929,545
Total all school board taxation	0	-	-	-	-	-	67,831,136	20,979,991	7,515,352	- 776,326	1,308,449	819,657	97,678,259

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

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For the year ended December 31, 1997.

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	82,122	-	-	420,624
Protection to Persons and Property					
Fire	2	17,680	-	-	79,684
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	177,570
Emergency measures	6	-	-	-	886
Subtotal	7	17,680	-	-	258,140
Transportation services					
Roadways	8	-	-	-	278
Winter Control	9	-	-	-	8,109
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	8,387
Environmental services					
Sanitary Sewer System	16	-	-	-	4,762
Storm Sewer System	17	-	-	-	1,951
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	278,113
Subtotal	23	-	-	-	284,826
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	7,195	-	-	6,344,455
Libraries	38	168,651	-	-	131,157
Other Cultural	39	1,086	-	-	437,842
Subtotal	40	176,932	-	-	6,913,454
Planning and Development					
Planning and Development	41	-	-	-	147,310
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				16,733
--	46	-	-	-	-
Subtotal	47	-	-	-	164,043
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	276,734	-	-	8,049,474

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	5,786,457	-	3,964,143	2,789,146	-	1,534,913	11,004,833
Protection to Persons and Property								
Fire	2	9,266,811	-	421,937	298,088	-	17,881	10,004,717
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,586,322	-	151,056	15,357	-	14,738	1,767,473
Emergency measures	6	75	-	4,862	1,021	-	-	5,958
Subtotal	7	10,853,208	-	577,855	314,466	-	32,619	11,778,148
Transportation services								
Roadways	8	874,218	-	15,974	1,970,331	-	600,628	3,429,203
Winter Control	9	866,863	-	1,733,787	-	-	318,462	2,919,112
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	3,650	460,689	35,300	-	-	499,639
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,741,081	3,650	2,178,502	2,005,631	-	919,090	6,847,954
Environmental services								
Sanitary Sewer System	16	1,170,411	133,094	297,928	3,030,923	-	351,281	4,387,781
Storm Sewer System	17	139,031	108,497	216,202	121,568	-	105,766	691,064
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	240,718	-	42,183	30,119	-	69,410	243,610
Subtotal	23	1,550,160	241,591	39,543	3,182,610	-	387,637	5,322,455
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	-	-	-	-	25,000	-	25,000
Assistance to Aged Persons	32	-	-	2,213	-	54,300	-	56,513
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	2,213	-	79,300	-	81,513
Recreation and Cultural Services								
Parks and Recreation	37	8,328,096	5,446	3,809,890	234,692	12,935	105,559	12,496,618
Libraries	38	3,046,561	-	1,102,193	37,979	-	4,936	4,191,669
Other Cultural	39	503,605	-	242,074	8,781	159,269	-	913,729
Subtotal	40	11,878,262	5,446	5,154,157	281,452	172,204	110,495	17,602,016
Planning and Development								
Planning and Development	41	913,386	-	25,841	534,029	-	47,772	1,521,028
Commercial and Industrial	42	39,252	-	57,521	2,111	30,000	37,300	166,184
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	1,593	-	-	1,593
Tile Drainage and Shoreline Assistance	45	-	16,733	-	-	-	-	16,733
--	46	-	-	-	-	-	-	-
Subtotal	47	952,638	16,733	83,362	537,733	30,000	85,072	1,705,538
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	32,761,806	267,420	11,920,689	9,111,038	281,504	-	54,342,457

For the year ended December 31, 1997.

			1	
			\$	
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	201,411	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		118,369	
Reserves and Reserve Funds	3		14,260,280	
Subtotal	4		14,378,649	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ontario Clean Water Agency	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		19,500	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		19,500	
Grants and Loan Forgiveness				
Ontario	20		245,746	
Canada	21		185,897	
Other Municipalities	22		629,606	
Subtotal	23		1,061,249	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		2,408,576	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		34,817	
--	30		-	
--	31		53,050	
Subtotal	32		2,496,443	
Total Sources of Financing	33		17,955,841	
Applications				
Own Expenditures				
Short Term Interest Costs	34		442,086	
Other	35		15,646,797	
Subtotal	36		16,088,883	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		19,500	
Subtotal	40		19,500	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		129,635	
Total Applications	42		16,238,018	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	1,919,234	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	1,919,234	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	1,919,234	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Nepean C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	2,929,264
Protection to Persons and Property					
Fire	2	-	-	-	683,486
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	7,640
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	691,126
Transportation services					
Roadways	8	138,043	138,043	-	2,685,677
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	1,676	1,676	-	83,964
Air Transportation	13	-	-	-	-
--	14	-	-	-	203,618
Subtotal	15	139,719	139,719	-	2,973,259
Environmental services					
Sanitary Sewer System	16	59,849	-	632,675	4,957,530
Storm Sewer System	17	-	-	3,069	814,239
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	14,635
Subtotal	23	59,849	-	629,606	5,786,404
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	46,178	46,178	-	2,645,527
Libraries	38	-	-	-	379,931
Other Cultural	39	-	-	-	42,280
Subtotal	40	46,178	46,178	-	3,067,738
Planning and Development					
Planning and Development	41	-	-	-	260,930
Commercial and Industrial	42	-	-	-	330,678
Residential Development	43	-	-	-	49,298
Agriculture and Reforestation	44	-	-	-	186
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	641,092
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	245,746	185,897	629,606	16,088,883

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Nepean C

7
11

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	8,000	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	8,000	
Environmental services				
Sanitary Sewer System		16	166,500	
Storm Sewer System		17	289,500	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	456,000	
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	17,373	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	17,373	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	64,740	
--		46	-	
	Subtotal	47	64,740	
Electricity		48	716,850	
Gas		49	-	
Telephone		50	-	
	Total	51	1,262,963	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Nepean C

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies	1	-		
: To Canada and agencies	2	-		
: To other	3	17,373		
Subtotal	4	17,373		
Plus: All debt assumed by the municipality from others	5	7,606,351		
Less: All debt assumed by others				
:Ontario	6	-		
:Schoolboards	7	-		
:Other municipalities	8	4,447,412		
Subtotal	9	4,447,412		
Less: Ontario Clean Water Agency debt retirement funds				
- sewer	10	-		
- water	11	-		
Own sinking funds (actual balances)				
- general	12	-		
- enterprises and other	13	1,913,349		
Subtotal	14	1,913,349		
Total	15	1,262,963		
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures	16	454,651		
Installment (serial) debentures	17	808,312		
Long term bank loans	18	-		
Lease purchase agreements	19	-		
Mortgages	20	-		
Ontario Clean Water Agency	22	-		
Long term reserve fund loans	23	-		
--	24	-		
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-		
- par value of this amount in U.S. dollars	26	-		
Other - Canadian dollar equivalent included in line 15 above	27	-		
- par value of this amount in _____	28	-		
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds	29	223,742		
Ontario Clean Water Agency - sewer	30	-		
- water	31	-		
				\$
4. Actuarial balance of own sinking funds at year end	32	1,751,214		
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits	33	-		
Total liability under OMERS plans				
- initial unfunded	34	-		
- actuarial deficiency	35	-		
Total liability for own pension funds				
- initial unfunded	36	-		
- actuarial deficiency	37	-		
Outstanding loans guarantee	38	-		
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support	39	-		
- university support	40	-		
- leases and other agreements	41	-		
Other (specify)	42	-		
--	43	-		
--	44	-		
Total	45	-		

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Nepean C

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6. Ontario Clean Water Agency Provincial Projects						
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
			1	2	3	
			\$	\$	\$	
Water projects - for this municipality only			46	-	-	
- share of integrated projects			47	-	-	
Sewer projects - for this municipality only			48	-	-	
- share of integrated projects			49	-	-	
7. 1997 Debt Charges						
			principal		interest	
			1	2		
			\$	\$		
Recovered from the consolidated revenue fund			50	-	-	
- general tax rates			51	-	71,344	
- special are rates and special charges			52	96,142	94,488	
- benefitting landowners			53	5,446	-	
- user rates (consolidated entities)			54	-	25,781	
Recovered from reserve funds			55	328,271	267,173	
Recovered from unconsolidated entities			57	-	-	
- hydro			56	-	-	
- gas and telephone			58	-	-	
--			59	-	-	
--			59	-	-	
--			78	429,859	458,786	
Total			78	429,859	458,786	
Line 78 includes:			90	-	-	
Financing of one-time real estate purchase			90	-	-	
Other lump sum (balloon) repayments of long term debt			91	-	-	
8. Future principal and interest payments on EXISTING net debt						
			recoverable from the consolidated revenue fund		recoverable from reserve funds	
			recoverable from unconsolidated entities			
			principal	interest	principal	interest
			1	2	3	4
			\$	\$	\$	\$
1998			111,921	81,261	-	-
1999			115,589	65,023	-	-
2000			123,420	47,804	-	-
2001			127,657	29,117	-	-
2002			47,073	8,795	-	-
2003-2007			20,454	4,131	-	-
2008 onwards			-	-	-	-
interest to be earned on sinking funds *			69	-	-	-
Downtown revitalization program			70	-	-	-
Total			71	546,114	236,131	490,760
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
1998					72	-
1999					73	-
2000					74	-
2001					75	-
2002					76	-
Total					77	-
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
			principal		interest	
			1	2		
			\$	\$		
Repayment of Provincial Special Assistance			92	-	-	
Other long term debt refinanced			93	-	-	

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Nepean C

For the year ended December 31, 1997.

		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		24,093,201	339,588	24,432,789							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		4,808,227	67,787	4,876,014							
--	8		12,194,051	171,850	12,365,901							
Payments in lieu of taxes	9		2,933,871	-	2,933,871							
Telephone and telegraph taxation	10		542,931	-	542,931							
Subtotal levied by mill rate -- general	11	-	44,572,281	579,225	45,151,506	41,674,704	542,931	-	2,933,871	-	45,151,506	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		9,663,935	140,251	9,804,186							
Sewer	14		1,550,160	23,093	1,573,253							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	11,214,095	163,344	11,377,439	11,377,439	-	-	-	-	11,377,439	-
Speical charges	19	-	1,876,634	-	1,876,634	1,876,634	-	-	-	-	1,876,634	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	57,663,010	742,569	58,405,579	54,928,777	542,931	-	2,933,871	-	58,405,579	-

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Nepean C

For the year ended December 31, 1997.

		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	-	-	3,459	-	3,459	3,459	-	-	-	3,459	-
--	31	-	-	440	-	440	440	-	-	-	440	-
Elementary separate (specify)												
--	40	-	-	-	-	-	-	-	-	-	-	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	24,093,201	339,588	24,432,789	-	-	-	-	-	-	-
Secondary separate (specify)												
--	0	-	-	-	-	-	-	-	-	-	-	-
--	1	-	24,093,201	339,588	24,432,789	-	-	-	-	-	-	-
--	2	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	96,427,296	1,351,781	-	97,779,077	96,921,328	756,931	100,818	-	97,779,077	-

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Nepean C

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		1 \$
Balance at the beginning of the year	1	57,960,610
Revenues		
Contributions from revenue fund	2	8,992,669
Contributions from capital fund	3	129,635
Development Charges Act	67	4,218,529
Lot levies and subdivider contributions	60	725
Recreational land (the Planning Act)	61	119,513
Investment income - from own funds	5	-
- other	6	3,697,480
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	17,158,551
Expenditures		
Transferred to capital fund	14	14,260,280
Transferred to revenue fund	15	3,085,335
Charges for long term liabilities - principal and interest	16	25,781
--	63	-
--	20	-
--	21	170,513
Total expenditure	22	17,541,909
Balance at the end of the year for:		
Reserves	23	5,903,099
Reserve Funds	24	51,674,153
Total	25	57,577,252
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	2,041,731
Contingencies	27	3,691,935
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	5,163,759
Sick leave	31	4,022,144
Insurance	32	2,605,936
Workers' compensation	33	-
Capital expenditure - general administration	34	16,744,960
- roads	35	4,222,379
- sanitary and storm sewers	36	3,936,230
- parks and recreation	64	60,804
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	4,120,511
- other and unspecified	42	1,928,743
Development Charges Act	68	6,849,650
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	1,205,493
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	813,544
--	52	-
--	53	169,433
--	54	-
--	55	-
--	56	-
--	57	-
Total	58	57,577,252

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nepean C

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For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,450,883	19,690
Accounts receivable			
Canada	2	438,092	
Ontario	3	432,467	
Region or county	4	1,764,924	
Other municipalities	5	8,596	
School Boards	6	485,744	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,367,202	business taxes
Taxes receivable			
Current year's levies	9	8,731,381	
Previous year's levies	10	2,041,206	168,607
Prior year's levies	11	1,073,553	142,568
Penalties and interest	12	913,671	91,909
Less allowance for uncollectables (negative)	13	- 366,000	- 366,000
Investments			
Canada	14	605,582	
Provincial	15	32,163,046	
Municipal	16	8,078,783	
Other	17	14,500,706	
Other current assets	18	683,095	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	1,262,963	
Other long term assets	20	169,501	-
Total	21	75,805,395	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nepean C

For the year ended December 31, 1997.

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	129,526		
Ontario	27	1,134,533		
Region or county	28	1,887,953		
Other municipalities	29	22,425		
School Boards	30	915,338		
Trade accounts payable	31	2,657,827		
Other	32	1,210,223		
Other current liabilities	33	7,093,912		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	528,741		
- user rates (consolidated entities)	37	17,373		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	716,849		
Less: Own holdings (negative)	40	- 5,791		
Reserves and reserve funds	41	57,577,252		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	1,919,234		
Total	59	75,805,395		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		17
Non-line Department Support Staff	2		94
Fire	3		134
Police	4		-
Transit	5		-
Public Works	6		88
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		129
Libraries	11		46
Planning	12		16
Total	13		524

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	23,496,961		4,813,426	
Employee benefits	15	4,247,667		590,107	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16		167,819,851		
Previous years' tax	17		8,877,968		
Penalties and interest	18		3,238,526		
Subtotal	19		179,936,345		
Discounts allowed	20		-		
Tax adjustments under section 362 and 263 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				
- recoverable from general municipal revenues	25				
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				
Amounts added to the tax roll for collection purposes only	30				
Business taxes written off under subsection 441(1) of the Municipal Act	81				

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		-
Due date of last installment (YYYYMMDD)	33		19,970,302
Final billings: Number of installments	34		1
Due date of first installment (YYYYMMDD)	35		-
Due date of last installment (YYYYMMDD)	36		19,970,619
			\$
Supplementary taxes levied with 1998 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 1998	58	41,320,000	41,059	-	-
in 1999	59	27,887,000	41,059	-	-
in 2000	60	12,892,000	41,059	-	-
in 2001	61	14,765,000	41,059	-	-
in 2002	62	9,399,000	41,059	-	-
Total	63	106,263,000	205,295	-	-

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end		82	-	-		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	-	-	-	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	42,958	3,323,239	1,019,655	
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 municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		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						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
--		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1996		67	170,900	3,033,000	-	
Approved in 1997		68	-	-	-	
Financed in 1997		69	19,500	-	-	
No long term financing necessary		70	-	2,433,000	-	
Approved but not financed as at December 31, 1997		71	151,400	600,000	-	
Applications submitted but not approved as at Decemeber 31, 1997		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		57,870,098	58,911,760	59,972,172	61,051,671	62,150,601
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded		85	28	7,325,640		
Construction contracts awarded at \$100,000 or greater		86	10	6,864,047		