MUNICIPAL CODE: 6012

MUNICIPALITY OF: Nepean C

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Мер

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	174,499,204	90,046,982	54,541,732	29,910,49
Direct water billings on ratepayers own municipality	2				-
other municipalities	3	-		_	
Sewer surcharge on direct water billings own municipality	4	4,551,885		_	4,551,88
other municipalities	5	-	-		-
Subtota	6	179,051,089	90,046,982	54,541,732	34,462,37
PAYMENTS IN LIEU OF TAXATION	-F	4 (44 000	4 722 002	I	2 007 02
Canada	7	4,611,009	1,723,982	-	2,887,02
Canada Enterprises	8	1,717,674	935,767	-	781,90
Ontario The Municipal Tax Assistance Act	9	114,927	82,620		32,30
·	10	550,125	412,929	-	137,19
The Municipal Act, section 157 Other	⊢	550,125	412,929	-	137,19
Ontario Enterprises	11	-			-
Ontario Housing Corporation	12	118,057	78,951	13,223	25,88
Ontario Hydro	13	1,534,381	399,235	-	1,135,14
Liquor Control Board of Ontario	14	-	-	_	
Other	15	_	-	-	
Municipal enterprises	16	266,461	99,054	_	167,40
Other municipalities and enterprises	17	914,190	368,470	-	545,72
	<u> </u>			42 222	
Subtota	18	9,826,824	4,101,008	13,223	5,712,59
ONTARIO NON-SPECIFIC GRANTS	62	_			
Community Reinvestment Fund	62			-	-
Special Transition Assistance	63			-	-
Special Circumstances Fund	64			-	-
Municipal Restructuring Fund	65			-	-
Culture.	61			-	-
Subtota	69	·			<u> </u>
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,820,262		_	1,820,26
Canada specific grants	30			_	-
Other municipalities - grants and fees	31	95,879		_	95,87
Fees and service charges	32	8,647,021		_	8,647,02
Subtota	33	10,563,162			10,563,16
OTHER REVENUES	_				
Trailer revenue and licences	34	-			-
Licences and permits	35	2,845,262	-	-	2,845,26
Rents, concessions and franchises	36				-
Fines	37	851,479			851,47
Penalties and interest on taxes	38	1,413,421			1,413,42
Investment income - from own funds	39	619,168			619,16
- other	40	348,675			348,67
Donations	70				-
Sales of publications, equipment, etc	42	38,718			38,71
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,433,396			2,433,39
Contributions from non-consolidated entities	45	-			-
	46	169,451			169,45
	47	95,746			95,74
	48				-
Subtota	50	8,815,316	-	-	8,815,31
TOTAL REVENUE	51	208,256,391	94,147,990		59,553,44

ANALYSIS OF TAXATION - OWN PURPOSES

Nepean C

Municipality

2LT - OP

	PUSES					4		
For the	year ended December 31, 1998.							
Levy	Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes	
Code	Purpose	RTQ	Description	Band -	Assessment	Rate	Levied	
1	2	3	4	5	7	8	9	
	General	CT	Commercial - Full Occupied	0	384,998,071	0.7346	2,828,196	
	General	CU	Commercial - Excess Land	0	45,311,419	0.5142	232,991	
	General General		Commercial - Vacant Land Office Building - Full Occupied	0	12,334,725 44,295,510	0.4814 0.8878	59,379 393,256	
	General		Office Building - Futt Occupied Office Building - Excess Land	0	10,874,405	0.6215	67,584	
	General		Farmland - Full Occupied	0	15,550,075	0.0938	14,586	
	General	IT	Industrial - Full Occupied	0	55,635,389	0.842	468,450	
	General	IU	Industrial - Excess Land	0	22,697,458	0.5473	124,223	
	General	IX	Industrial - Vacant Land	0	18,651,270	0.5473	102,078	
	General	LT	Large Industrial - Full Occupied	0	130,860,675	0.7231	946,254	
	General	LU	Large Industrial - Excess Land	0	2,384,687	0.47	11,208	
1	General		Multi-Residential - Full Occupied	0	335,820,080	0.8765	2,943,463	
	General		Pipeline - Full Occupied	0	14,380,000	0.425	61,115	
1	General		Residential/Farm - Full Occupied	0	5,107,590,560	0.3753	19,168,787	
1	General	ST	Shopping Centre - Full Occupied	0	252,078,966	0.6111	1,540,455	
1	General	SU	Shopping Centre - Excess Land	0	27,290,600	0.4278	116,749	
-								
-								
-								
-								
-			-					

ANALYSIS OF TAXATION - OWN PURPOSES

inicipality	
Nepean C	

2LT - OP

831,716

29,910,490

For the year ended December 31, 1998.

3100

3200

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
		-					
		-					
		1					
		1					
		1					
		1					
		1					
3300		1	Total supplementary taxes				
4000			Subtotal levied by tax rate				29,078,774
2200	Local Improvements						468,262
2300	Sewer and water service charges						
	Sewer and water connection charges						204,292
	Fire service charges						
	Minimum tax (differential only)						
	Municipal drainage charges						3,740
2800	Waste management collection charges						
	Business improvement area						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000							155,422
3600							

Subtotal special charges on tax bill

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

2LT - SB

Distribution by Purpose

Nepean C

				Dis	tribution by Purpose)	
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	23,494,916	16,603,152	204,508	5,964,957	722,299
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	1,544,773	1,141,977	17,309	322,026	63,461
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	17,883	13,977	-	3,906	-
Managed Forest		0.115000	-	-	-	-	-
		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	25,057,572	17,759,106	221,817	6,290,889	785,760
Subtotal Commercial			21,875,456	12,662,389	988,771	5,875,747	2,348,549
		<u> </u>		-	ı	ı	
Subtotal Industrial			7,331,069	4,243,516	331,364	1,969,125	787,064
Pipeline		1.930700	277,635	160,706	12,549	74,573	29,807
Other		-	-	-	-	- 1,575	-
Supplementary Taxes			-	-	_	-	-
Subtotal levied by tax rate			54,541,732	34,825,717	1,554,501	14,210,334	3,951,180
•			, ,	, ,			, ,
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			54,541,732	34,825,717	1,554,501	14,210,334	3,951,180

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			LEVIES ON SUPPORTING MUNICIPALITIES levies for special purposes (please specify						DIRECT BILLINGS ON RATEPAYERS water service charges sewer service charges					
				levies for s	pecial purposes (p	lease specify		_			water serv	rice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										 			
	9						 				 			
	10													
	11	-												
	12													
	13													
	14													
	15													
	16													
	17													
	18													
	19													
	20													
	21													
	22													
	23													
	24													
	25													
	26									<u> </u>				
	27													
	28													
	29													
	30													
	31													
	32													
	33													
	34													
	35													

Municipality

This Schedule Not Required For This Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

nicipality		
	Nepean C	

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	271,237	-	-	358,110
Protection to Persons and Property						
Fire		2	9,660	-	-	76,725
Police		3	-	-	-	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5_	-	-	-	166,742
Emergency measures	Subtotal	6 7	732,132 741,792	-	-	218
Transportation services						
Roadways		8	-	-	-	943
Winter Control		9	412,626	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13	-	-	-	-
		14	-	-	-	-
	Subtotal	15	412,626	-	-	943
Environmental services						
Sanitary Sewer System		16	-	-	-	5,277
Storm Sewer System		17	-	-	95,879	-
Waterworks System		18	-	-	-	-
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	-	-	-	378,121
Health Services	Subtotal	23	-	-	95,879	383,398
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	-	-	-	1,813
Assistance to Children		33	-	-	-	-
Day Nurseries		34	-	-	-	-
		35	-	-	-	-
	Subtotal	36	-	•	-	1,813
Social Housing		90	-	-	-	-
Recreation and Cultural Services						
Parks and Recreation		37	210,621	-	-	6,850,376
Libraries		38	184,178	-	-	111,520
Other Cultural		39	-	-	-	465,081
	Subtotal	40	394,799	-	-	7,426,977
Planning and Development						
Planning and Development		41 -	192	-	-	212,457
Commercial and Industrial		42	-	-	-	-
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	19,638
		46	-	-	-	-
	Subtotal	47 -	192	-	-	232,095
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	
	Total	51	1,820,262	-	95,879	8,647,021

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Nepean C		

For the year ended December 31, 1998.

		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	7,078,823	-	2,483,948	6,469,042		2,400,514	13,631,29
Protection to Persons and Property Fire		0.074.504		424 477	204 200		44 202	0.705.04
Police	2	8,971,586	-	421,477	296,399	-	16,383	9,705,84
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,623,970	-	217,710	35,883	-	10,547	1,888,11
Emergency measures	6	54,005	-	671,446	2,483	-	-	727,93
	Subtotal 7	10,649,561	-	1,310,633	334,765	-	26,930	12,321,88
Transportation services								
Roadways Winter Control	8	733,325	-	914,149	1,938,694	-	453,466	4,039,63
Transit	10	631,684	-	1,684,280	-	-	312,833	2,628,79
Parking	11	-	-	-	-	-	-	_
Street Lighting	12	2,750	3,320	517,741	161,155	-	1,192	686,15
Air Transportation	13	-	-	-	-	-	-	-
	14	-	-	-	-	-	-	-
Environmental services	Subtotal 15	1,367,759	3,320	3,116,170	2,099,849	-	767,491	7,354,58
Sanitary Sewer System	16	336,465	60,481	375,773	2,526,532	-	1,268,512	4,567,763
Storm Sewer System	17	152,917	104,297	229,608	141,789	-	163,037	791,64
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
	Subtotal 23	489,382	164,778	605,381	2,668,321	-	1,431,549	5,359,41
Health Services		·	·	·				<u> </u>
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals Ambulance Services	26 27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
	29	-	-	-	-	-	-	-
	Subtotal 30	-	-	-	-	-	-	-
Social and Family Services General Assistance	24					35 000		25.00
Assistance to Aged Persons	31 32	-	-	6,481	-	25,000 54,300	-	25,000 60,78
Assistance to Aged 1 crisons Assistance to Children	33	-	-	-	-	-	-	
Day Nurseries	34	-	-	-	-	-	-	-
	35	-	-	-	-	-	-	-
	Subtotal 36	-	-	6,481	-	79,300	-	85,78
South House o				_				
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	8,374,035	5,446	4,317,920	376,448	9,112	125,475	13,208,436
Libraries	38	2,960,072	-	1,180,995	35,042	-	3,668	4,179,77
Other Cultural	39 Subtotal 40	549,865 11,883,972	5,446	289,000 5,787,915	6,216 417,706	211,583 220,695	129,143	1,056,664
Planning and Development	Subtotat 40	11,003,772	3,440	3,707,713	417,700	220,073	127,143	10,444,07
Planning and Development	41	1,182,220	-	114,207	775,569	-	6,901	2,078,89
Commercial and Industrial	42	109,310	-	101,311	3,954	-	38,500	253,07
Residential Development	43	-	-	- 250	- 2 740	-	-	2 000
Agriculture and Reforestation Tile Drainage and Shoreline Assistance	44 45	-	19,638	250	3,740	-	-	3,990 19,633
	46	-	19,036	-	-	-	-	- 19,03
	Subtotal 47	1,291,530	19,638	215,768	783,263	-	45,401	2,355,60
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	_	-
Telephone	50	-	-	-	-	-	-	-
	Total 51	32,761,027	193,182	13,526,296	12,772,946	299,995	-	59,553,446

Municipality

* - Amount in Line 18 Raised on Behalf of Other Municipalities

Nepean C

ANALYSIS OF CAPITAL OPERATION For the year ended December 31, 1998.

			·
Unfinanced capital outlay (Unexpended capital financing)		Ī	
at the beginning of the year		1	- 1,919,234
Source of Financing			
Contributions from Own Funds Revenue Fund		2	367,321
Reserves and Reserve Funds		3	19,455,579
	Subtotal	4	19,822,900
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation		5	-
Ontario Financing Authority Commercial Area Improvement Program		7 9	-
Other Ontario Housing Programs		10	<u> </u>
Ontario Clean Water Agency		11	-
Tile Drainage and Shoreline Property Assistance Programs		12	-
Serial Debentures		13	-
Sinking Fund Debentures Long Term Bank Loans		14 15	-
Long Term Reserve Fund Loans		16	-
••		17	-
	Subtotal *	18	-
Grants and Loan Forgiveness Ontario		20	78,089
Canada		21	78,090
Other Municipalities		22	-
Other Firencies	Subtotal	23	156,179
Other Financing Prepaid Special Charges		24	270,903
Proceeds From Sale of Land and Other Capital Assets		25	3,179,456
Investment Income From Own Funds		24	
Other		26 27	-
Donations		28	102,524
-		30	5,664,936
	Subtotal	31	316,725
Total Source	s of Financing	32	9,534,544 29,513,623
Applications	J		27,313,023
Own Expenditures Short Term Interest Costs		2.4	440.440
Other		34 35	619,168 28,672,576
	Subtotal	36	29,291,744
Transfer of Proceeds From Long Term Liabilities to: Other Municipalities			
Unconsolidated Local Boards		37 38	-
Individuals		39	-
	Subtotal	40	
Transfers to Reserves, Reserve Funds and the Revenue Fund		41	184,945
	al Applications	42	29,476,689
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year Amount Reported in Line 43 Analysed as Follows:		43	- 1,956,168
Unapplied Capital Receipts (Negative)		44	- 1,956,168
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 Capi	tal Financing)	49	- 1,956,168
* - Amount in Line 18 Paised on Rehalf of Other Municipalities		10	

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

CAPITAL GRANTS TOTAL Ontario Canada Other OWN **EXPENDITURES** Grants Grants municipalities \$ \$ \$ \$ General Government 3,141,055 Protection to Persons and Property Fire 770,467 Police Conservation Authority 5,963 Protective inspection and control **Emergency measures** Subtotal 776,430 Transportation services Roadways 57,874 57,874 2,473,092 Winter Control Transit 10 Parking 11 Street Lighting 100,638 12 Air Transportation 13 14 Subtotal 15 57,874 57,874 2,573,730 **Environmental services** Sanitary Sewer System 92 93 2,217,555 16 Storm Sewer System 17 4,214,728 Waterworks System 18 Garbage Collection 19 20 Garbage Disposal 21 **Pollution Control** 22 Subtotal 23 92 93 6,432,283 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals 27 **Ambulance Services** Cemeteries 28 29 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 Assistance to Children 33 Day Nurseries 34 35 Subtotal 36 Social Housing 90 Recreation and Cultural Services Parks and Recreation 37 20,123 20,123 4,667,724 919,705 Libraries 38 -54,735 Other Cultural 39 20,123 5,642,164 Subtotal 40 20,123 Planning and Development Planning and Development 41 455,909 Commercial and Industrial 42 616,800 9,653,201 Residential Development 43 Agriculture and Reforestation 44 172 Tile Drainage and Shoreline Assistance 45 46 10,726,082 Subtotal 47 Electricity 48 49 Gas Telephone 50 29,291,744 78,089 78,090 Total 51

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Nepean C

For the year ended December 31, 1998.

		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 Strong Lighting	11	-
Street Lighting	12	-
Air Transportation	13	6,00
	14	-
	Subtotal 15	-
Environmental services Sanitary Sewer System	16	6,000
Storm Sewer System	17	133,40
Waterworks System	18	232,60
Garbage Collection	19	232,00
Garbage Disposal	20	<u> </u>
Pollution Control	20	<u> </u>
	21	<u> </u>
-	Subtotal 23	<u> </u>
Health Services	The state of the s	
Public Health Services	24_	366,00
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	31	<u> </u>
Assistance to Aged Fersons Assistance to Children	33	<u> </u>
Day Nurseries	33	
	35	
-	Subtotal 36	<u> </u>
Social Housing	90	
Recreation and Cultural Services	~	
Parks and Recreation	37	-
Libraries	38	11,92
Other Cultural	39	-
	Subtotal 40	-
Planning and Development	ļ	
Planning and Development	41	11,92
Commercial and Industrial	42	-
Residential Development	43	=
Agriculture and Reforestation	44	=
Tile Drainage and Shoreline Assistance	45	=
	46	50,26
	Subtotal 47	-
Electricity	48	50,26
Gas	49	408,916
Felephone	50	-
	Total 51	_

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Nepean C

For the year ended December 31, 1998.

			1 \$
		г	*
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	11,927
	Subtotal	4	11,927
Plus: All debt assumed by the municipality from others		5	3,569,487
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	2,432,306
:Other municipalities	Subtotal	8	2,432,306
Less: Ontario Clean Water Agency debt retirement funds	Subtotal	' -	2,432,300
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	305,999
	Subtotal	14	305,999
Amount reported in line 45 analyzed as follows:	Total	15	843,109
Amount reported in line 15 analyzed as follows: Sinking fund debentures		16	294,001
Instalment (serial) debentures		17	549,108
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)		Г	*
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	-
			\$
		Г	
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	71,999
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	274,023
		_	\$
5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits		33	2 247 724
Total liability under OMERS plans		33	2,367,736
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds		f	
- 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	638,859
Other (specify)		42	-
		43	-
		44	
	Total	45	3,006,595

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Nepean C

For the year ended December 31, 1998.

For the year ended December 31, 1998.							
6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated surplus (deficit)	capital obligation	debt charges
					1	2	3
Webser and the for this associate like, and				44	\$	\$	\$
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. 1998 Debt Charges						principal	interest
						1	2
Recovered from the consolidated revenue fund						\$	\$
- general tax rates					50	_	-
- special are rates and special charges					51	_	-
- benefiting landowners					52		81,261
- user rates (consolidated entities)					53		-
Recovered from reserve funds					54		-
Recovered from unconsolidated entities					34		-
- hydro					55	274,859	211,609
- gas and telephone					57		-
- ·					56		-
					58		-
					59		-
				Total	78		292,870
					,,	300,700	272,070
Line 78 includes:							
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	e from the	recovera	able from	recovera	able from
	_	recoverable consolidated i			able from e funds		able from ated entities
	_						
	- Г	consolidated i	evenue fund	reserv	e funds	unconsolida	ited entities
	_	consolidated i	revenue fund interest	reserv principal	e funds interest	unconsolida principal	interest
1999	60	consolidated of principal	interest	reserve principal 3	e funds interest 4	unconsolida principal 5	interest
1999 2000	60 61	consolidated i principal 1 \$	revenue fund interest 2 \$	reservi principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$	interest 6 \$
	_	consolidated of principal 1 \$ 115,589	revenue fund interest 2 \$ 65,023	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473	interest 6 \$ 66,763
2000	61	consolidated of principal 1 \$ 115,589 123,420	2 \$ 65,023 47,804	reserve principal 3 \$ -	e funds interest 4 \$	unconsolida principal 5 \$ 101,473	6 \$ 66,763 59,388
2000 2001	61 62	consolidated of principal 1 \$ 115,589 123,420 127,657	2 \$ 65,023 47,804 29,117	reserve principal 3 \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703	interest 6 \$ 66,763 59,388 51,000
2000 2001 2002	61 62 63	consolidated of principal 1	2 \$ 65,023 47,804 29,117 8,795	reservi	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703	ted entities interest 6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003	61 62 63 64	consolidated of principal 1 \$ 115,589 123,420 127,657 47,073 6,567	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703	6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008	61 62 63 64 65	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	2 \$ 65,023 47,804 29,117 8,795 1,628 2,503	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703	6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008 2009 onwards	61 62 63 64 65 79	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703	6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds *	61 62 63 64 65 79	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 - - 55,486	sted entities interest 6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486	sted entities interest 6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486	sted entities interest 6 \$ 66,763 59,388 51,000 51,000
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 408,916	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 - 408,916	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 - 408,916	sted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 408,916 72 73 74 75	1
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 408,916 72 73 74 75 76	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 408,916 72 73 74 75 76	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 55,486 408,916 72 73 74 75 76	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486 - 408,916 72 73 74 75 76 77	1
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486 - 408,916 72 73 74 75 76 77	interest 6 \$ 66,763 59,388 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486 - 408,916 72 73 74 75 76 77 principal 1	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 51,000 279,151 1 \$
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required 11. Long term debt refinanced:	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486 - 408,916 72 73 74 75 76 77 principal 1 \$	interest
2000 2001 2002 2003 2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement funds 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2002 2003 10. Other notes (attach supporting schedules as required	61 62 63 64 65 79 69 70	consolidated or principal 1 \$ 115,589 123,420 127,657 47,073 6,567 13,887	evenue fund interest 2 \$ 65,023 47,804 29,117 8,795 1,628 2,503 -	reserve principal 3 \$ \$	e funds interest 4 \$	unconsolida principal 5 \$ 101,473 108,848 47,703 47,703 47,703 55,486 - 408,916 72 73 74 75 76 77 principal 1 \$.	ted entities interest 6 \$ 66,763 59,388 51,000 51,000 51,000 279,151 1 \$

Municipality	
	Nepean C

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		53,170,740	-	53,170,740	-	-	-	-	-	-
Special pupose levies Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-				-	-		-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
	7		5,997,375	-	5,997,375	-	-	-	-	-	-
	8		14,908,150	1	14,908,150	-	-	-	-	-	-
Payments in lieu of taxes	9		4,101,008	-	4,101,008	-	-	-	-	-	-
Subtotal levied by tax rate general	11	-	78,177,273	-	78,177,273	74,076,265	-	4,101,008	-]	78,177,273	-
Special purpose levies											
Water	12	_	-	-	-	-	-	-	-	-	-
Transit	13	L	13,443,905	-	13,443,905	-	-	-	-	-	-
Sewer	14	_	-	-	-	-	-	-	-	-	-
Library	15	_	-	-	-	-	-	-	-	-	-
	16	_	1,095,828	-	1,095,828	-	-	-	-	-	-
	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate special areas	18	-	14,539,733	-]	14,539,733	14,539,733	-	-	-	14,539,733	-
Speical charges	19	-	1,430,984	-	1,430,984	1,430,984	-	-	-	1,430,984	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	-	-	94,147,990	-	94,147,990	90,046,982	-	4,101,008	-	94,147,990	-

Municipality	
	Nepean C

For the year ended December 31, 1998.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
SCHOOL BOARDS		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	34,835,424	ī	-	34,835,424	34,825,718	9,706	-	34,835,424	
	63	-	-	-	-	-	-	-	-	-	
rench Language Public DSB (specify)											
	64	-	1,554,501	-	-	1,554,501	1,554,501	-	-	1,554,501	
	65	-	ı	-	-	-	-	-	-	-	
nglish Language Catholic DSB (specify)											
	93	-	14,213,252	-	-	14,213,252	14,210,334	2,918	-	14,213,252	
	94	-	ı	-	-	-	-	-	-	-	
rench Language Catholic DSB (specify)											
	95	-	3,951,778	-	-	3,951,778	3,951,179	599	-	3,951,778	
	96	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	54,554,955	=	-	54,554,955	54,541,732	13,223	-	54,554,955	

9LT

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Nepean C

AND RESERVE FUNDS			
For the year ended December 31, 1998.			
			1 \$
Balance at the beginning of the year		1	57,577,253
Revenues Contributions from revenue fund		2	12,405,625
Contributions from capital fund		3	184,945
Development Charges Act		67	4,822,340
Lot levies and subdivider contributions		60	-
Recreational land (the Planning Act)		61	123,38
Investment income - from own funds		5	-
- other		6	4,760,40
		9_	-
-		10	-
-		11	-
-	Total revenue	13	22,296,69
		-	22,270,07
Expenditures Transferred to capital fund		14	19,455,57
Transferred to revenue fund		15	2,433,39
Charges for long term liabilities - principal and interest		16	2,433,37
		63	
		20	-
		21	373,19
	Total expenditure	22	22,262,16
Balance at the end of the year for: Reserves			. 5 02
Reserve Funds		23	6,564,03
Neserve i unus	Total	24 25	51,047,74
analysed as follows:	Total	23	37,011,70
Reserves and discretionary reserve funds;			
Working funds		26	2,075,66
Contingencies		27	4,313,72
Ontario Clean Water Agency funds for renewals, etc - sewer		28	
- water		29	
Replacement of equipment		30	5,569,45
Sick leave		31	3,878,07
Insurance		32	2,785,22
Workers' compensation		33	-
Capital expenditure - general administration		34	12,051,61
- roads		35	6,721,84
- sanitary and storm sewers		36	1,861,14
- parks and recreation		64	27,36
- library		65	-
- other cultural		66	-
- water		38	-
- transit		39	-
- housing - industrial development		40	
- other and unspecified		41 42	5,213,79 2,760,22
Waterworks current purposes		49	2,700,22
Transit current purposes		50	
Library current purposes		51	_
		52	
		53	-
		54	-
bligatory reserve funds:			
Development Charges Act		68	7,841,18
Lot levies and subdivider contributions		44	
		46	1,348,14
Recreational land (the Planning Act)		45	-
Parking revenues		,_⊢	
Parking revenues Debenture repayment		47	-
Parking revenues		48	-
Parking revenues Debenture repayment		48 55	989,68
Parking revenues Debenture repayment		48	989,68 116,64 58,00

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	Nepean C

For the year ended December 31, 1998.

	_	1 \$	2 \$
ASSETS			portion of cash not in chartered banks
Current assets			in chartered banks
Cash	1	1,565,885	21,055
Accounts receivable			
Canada	2	1,286,526	
Ontario	3	453,006	
Region or county	4	4,499,053	
Other municipalities	5	1,232,329	
School Boards	6	1,721,489	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,711,568	business taxes
Taxes receivable		, ,	
Current year's levies	9	6,520,326	
Previous year's levies	10	1,708,231	42,437
Prior year's levies	11	993,223	113,483
Penalties and interest	12	820,552	33,813
Less allowance for uncollectables (negative)	13 -	660,000	- 200,000
Investments		·	
Canada	14	2,765,200	
Provincial	15	24,550,486	
Municipal	16	8,269,963	
Other	17	15,215,718	
Other current assets	18	668,217	portion of line 20
Capital outlay to be recovered in future years	19	843,109	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	226,647	-
Tota	 -	77,391,528	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Nepean C	

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered bank
Current Liabilities				Hom chartered bank
Temporary loans - current purposes		22	-	-
- capital - Ontario		23	-	
- Canada		24	-	
- Other		25	-	
Accounts payable and accrued liabilities				
Canada		26	152,866	
Ontario		27	1,045,668	
Region or county		28	1,492,657	
Other municipalities		29	116,203	
School Boards		30	-	
Trade accounts payable		31	4,470,699	
Other		32	2,569,372	
Other current liabilities		33	7,136,980	
		F		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates		34	-	
- special area rates and special charges		35	-	
- benefitting landowners		36	422,266	
- user rates (consolidated entities)		37	11,927	
Recoverable from Reserve Funds		38	-	
Recoveralble from unconsolidated entities		39	408,916	
Less: Own holdings (negative)		40 -	3,976	
Reserves and reserve funds		41	57,611,782	
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	1,956,168	
•	Total	59	77,391,528	

Municipality

Nepean C

CТ	$\Gamma \Lambda T$	FICT	Γ I \subset I	۱I۸	DΔT	$\Gamma \Lambda$

For the year ended December 31, 1998.

roi the year ended becember 31, 1996.						
Number of continuous full time employees as at December 31						1
Administration					1	17
Non-line Department Support Staff					2	88
Fire					3	135
Police					4	-
Transit					5	-
Public Works					6 7	. 85
Health Services Homes for the Aged					8	-
Other Social Services					9	-
Parks and Recreation					10	140
Libraries					11	49
Planning					12	37
				Total	13	551
					continuous full time employees	
					December 31	other
2. Total expenditures during the year on:					1 \$	2 \$
Wages and salaries				14	23,336,741	4,742,860
Employee benefits				15	3,423,055	589,138
						1
a political control of the control o						\$
 Reductions of tax roll during the year (lower tier municipalities only) Cash collections: Current year's tax 					16	167,101,872
Previous years' tax					17	12,226,148
Penalties and interest					18	2,035,864
				Subtotal	19	181,363,884
Discounts allowed Tax adjustments under section 421, 441 and 442 of the Municipal Act					20	-
- recoverable from general municipal accounts					25	186,436
- recoverable from upper tier					90	436,732
- recoverable from school boards					91	787,429
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds Tax relief to low income seniors and disabled persons under various Acts					28	-
including section 373 of the Municipal Act						
- deferrals					92	-
- cancellations					93	-
- other					94	-
Rebates to eligible charities under section 442.1 of the Municipal Act					%	
- recoverable from general municipal accounts				95	-	-
 recoverable from upper tier recoverable from school boards 				96 97	-	-
Rebates under section 442.2 of the Municipal Act				,,		
- commercial properties					98	-
- industrial properties					99	-
 			Total reductions		80 29	182,774,481
			Total reductions		27	102,774,401
Amounts added to the tax roll for collection purposes only					30	9,702
Business taxes written off under subsection 441(1) of the Municipal Act					81	157,500
						1
Tax due dates for 1998 (lower tier municipalities only) Interim billings: Number of installments					31	1
Interim billings: Number of installments Due date of first installment (YYYYMMDD)					31	- 1
Due date of last installment (YYYYMMDD)					33	19,980,319
Final billings: Number of installments					34	1
					35	-
Due date of first installment (YYYYMMDD)						,
Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD)					36	19,981,028
						19,981,028 \$
Due date of last installment (YYYYMMDD)					36	
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term					36	
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date				long t	36 37	\$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term				approved by	36 37 erm financing require submitted but not	\$ - ments
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term			gross expenditures		36 37 erm financing require	\$ -
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term		1	expenditures	approved by the O.M.B. or Concil	37 erm financing require submitted but not yet approved by O.M.B. or Council	\$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place			expenditures 1 \$	approved by the O.M.B. or Concil 2 \$	arm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999		58	expenditures 1 \$ 22,972,000	approved by the O.M.B. or Concil 2 \$	arm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council 4 \$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000		59	expenditures 1 \$ 22,972,000 28,162,000	approved by the O.M.B. or Concil 2 \$ 41,059	arm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council 4 \$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999		L L	expenditures 1 \$ 22,972,000	approved by the O.M.B. or Concil 2 \$	arm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council 4 \$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001		59 60	expenditures 1 \$ 22,972,000 28,162,000 16,825,000	approved by the O.M.B. or Concil 2 \$ 41,059 41,059	erm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council 4 \$
Due date of last installment (YYYYMMDD) Supplementary taxes levied with 1999 due date 5. Projected capital expenditures and long term financing requirements as at December 31 Estimated to take place in 1999 in 2000 in 2001 in 2001 in 2002	Total	59 60 61	expenditures 1 \$ 22,972,000 28,162,000 16,825,000 15,468,000	approved by the O.M.B. or Concil 2 \$ 41,059 41,059 41,059	erm financing require submitted but not yet approved by O.M.B. or Council	ments forecast not yet submitted to the O.M.B or Council 4 \$

Municipality

Nepean C

12

СТ	۸Т	IC.	TIC	. V I	ח	AT/	١

For the year ended December 31, 1998.

					balance of fund	loans outstanding
					1	2
6 Ontario Hama Panawal Plan trust fund at year and				92	\$ -	\$
6. Ontario Home Renewal Plan trust fund at year end				82	- 1	-
7. Analysis of direct water and sewer billings as at December 31						
			number of residential	1998 billings residential	all other	computer use
		L	units	units	properties	only
Water			1	2 \$	3 \$	4
In this municipality	3	9	-	-	-	
In other municipalities (specify municipality)						
		10	-	-	-	-
-	4	_	-	-	-	•
	4	3	-	-	-	
	6	_	-	-	-	-
		H	number of	1998 billings		
			residential	residential	all other	computer use
		-	units 1	units 2	properties 3	only 4
Sewer		L		S	\$	
In this municipality	4	14	41,588	3,499,183	1,052,702	
In other municipalities (specify municipality)	4	15	_	_	_	-
		6	-	-	-	-
	4	17	-	-	-	-
	4	8	-	-	-	-
	6	5	-	-	-	-
					water	sewer
					1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				44		
and sever services but which are not on direct bitting				66	-	<u>-</u>
8. Selected investments of own sinking funds as at December 31						
-			own	other municipalities,		
			municipality	school boards	Province	Federal
			1	2	3	4
Own sinking funds	8	<u>,</u>	\$	\$ -	\$ -	\$
OWIT SHIKING TUNGS		,,_	-	-		-
9. Borrowing from own reserve funds						1
Lance of the second of the sec					٦.,	\$
Loans or advances due to reserve funds as at December 31					84	•
10. Joint boards consolidated by this municipality						
					this municipality's	
			total board	contribution from this	share of total municipal	for computer
			expenditure	municipality	contributions	use only
			1 \$	2 \$	3 %	4
name of joint boards		-	•	•		
- 1	5	3	-	-	-	-
	5	i4	-	-	-	-
	5	-	-	-	-	-
	5	_	-	-	-	-
-	3	'' <u></u>	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council			tile drainage,			
			shoreline assist- ance, downtown			
			revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
			1	2	4	3
			\$	\$	\$	\$
Approved but not financed as at December 31, 1997	6	_	151,400	600,000	-	751,400
Approved in 1998 Financed in 1998	6	_	-	-	-	-
No long term financing necessary	7	_	-	600,000	-	600,000
Approved but not financed as at December 31, 1998	7	_	151,400	-	-	151,400
Applications submitted but not approved as at Decemeber 31, 1998	7	′2	-	-	-	-
12. Forecast of total revenue fund expenditures	4000		2002	2004	2002	2002
	1999	1	2000	2001 3	2002 4	2003 5
	\$		\$	\$	\$	\$
	*					
	73 61,545,165	5	63,268,430	65,039,946	66,861,064	68,733,174
		5	63,268,430	65,039,946	66,861,064	68,733,174
13. Municipal procurement this year		5	63,268,430	65,039,946		
13. Municipal procurement this year		5	63,268,430	65,039,946	66,861,064	2 \$
Total construction contracts awarded		5	63,268,430	65,039,946	1 28	2 \$ 16,001,199
		5	63,268,430		1	2 \$

Municipality

ANALYSIS OF USER FEES

For the year ended December 31, 1998.

Nepean C

program / service	FIR Schedule 3 Line No.		unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
			1	2	3	4	5
				\$	\$	\$	
	37	1		102	1,329	1,255,691	daily
	37	2		1	9	493,654	per person
	37	3		28	140	839,941	per person
	37	4		24	128	507,993	hourly
	37	5		8	419	1,227,079	per person
		6					
		7					
		8					
		9					
		10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
	Subtotal	21				4,324,358	
All other user fees		22				4,322,663	
	Total	23				8,647,021	

Municipality
Nepean C

17

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

Phase-in programs under section 372 of the M	unicipal Act			multi-		office	shopping	parking lots/	
			residential 1	residential 2	commercial 3	buildings 4	centres 5	vacant land	industrial 7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-			1			
Properties increasing: No. of properties affected within class	(#)	3	_	_	_	_	_	_	_
Total adjustments for the year	(\$)	4	<u> </u>	-	-	-	-	-	-
Minimum threshold amount:	(+)	-							
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate Properties decreasing:	(%)	7	-	-	-	-	-	-	-
No. of properties affected within class	(#)	8	-	-	-	_	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-
		_	large industrial 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 5		
No. of years of the program	(#)	13	-	-	-	-	-		
Cross class funding (1=Yes; 0=No)		14							
Properties increasing: No. of properties affected within class	(#)	15	-	_	_	_	_		
Total adjustments for the year	(*)	16		-	-	-	-		
Minimum threshold amount:	(*/	1							
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value Phase-in rate	(%)	18	-	-	-	-	-		
Properties decreasing:	(%)	19	-	-	-	-	-		
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-		
Minimum threshold amount:									
- dollar value	(\$)	22	-	-	-	-	-		
- per cent value Phase-in rate	(%)	23	-	-	-	-	-		
Thase in race	(%)	24	-	-	-	-	-		
2. Rebate programs under section 442.2 of the N	lunicipal Act		commercial 1	office buildings 2	shopping centres 3	parking lots/ vacant land 4	industrial 5	large industrial 6	
No. of years of the program	(#)	25	-	-	-	-	-	-	
Total no.of properties in class	(#)	26	-	-	-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	-	
Minimum threshold amount: - dollar value	(\$)	29	_	_	_	_	_	_	
- per cent value	(%)	30	-	-	-	-	-	-	
Assessment value to qualify:	. ,	-							
- minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 o	f the Municipa	l Act							
3. 2.3% capping programs under section 447.10	i the Municipa	- ACC	multi- residential 1	commercial 2	office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing: No. of properties affected within class	(#)	34	-	_	_	_	_	_	
Total adjustments for the year	(\$)	35		-	-	-	-	-	-
Properties decreasing:	(+)								
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-
4. 10/5/5 Capping program and Maximum Taxes	program under	sect	ion 447.35 of the M multi- residential 1	Municipal Act commercial 2	office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 7
Total no. of properties in class	(#)	38	<u> </u>			- 4			-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:		-							
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year Total tax adjustments for the year	(\$) (\$)	41	-	-	-	-	-	-	-
Properties decreasing:	(\$)	42	-	-	-	-	-	-	-
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine		f							
decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year Total tax adjustments for the year	(\$) (\$)	45 46	-	-	-	-	-	-	-
Jan 12, 22, 22, 22, 23, 24, 25, 26, 27, 27, 27, 27, 27, 27, 27, 27, 27, 27	(5)	70	-	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
<u> </u>									