

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6042

MUNICIPALITY OF: West Carleton Tp

ANALYSIS OF REVENUE FUND REVENUES

Municipality

West Carleton Tp

1
3

		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	20,642,875	9,338,849	6,617,151	4,686,875
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	20,642,875	9,338,849	6,617,151	4,686,875
PAYMENTS IN LIEU OF TAXATION					
Canada	7	41,753	13,394	-	28,359
Canada Enterprises	8	15,625	4,685	-	10,940
Ontario					
The Municipal Tax Assistance Act	9	50,444	33,584		16,860
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	173,320	44,679	-	128,641
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	80,943	32,678	-	48,265
Subtotal	18	362,085	129,020	-	233,065
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	314,682			314,682
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	547,638			547,638
Subtotal	33	862,320			862,320
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	239,735	-	-	239,735
Rents, concessions and franchises	36	48,917			48,917
Fines	37	802			802
Penalties and interest on taxes	38	476,622			476,622
Investment income - from own funds	39	-			-
- other	40	106,388			106,388
Donations	70	186,923			186,923
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	58,450			58,450
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	1,117,837	-	-	1,117,837
TOTAL REVENUE	51	22,985,117	9,467,869	6,617,151	6,900,097

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

West Carleton Tp

2LT - SB
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	4,182,782	3,328,618	731,473	15,480	107,211
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	6,927	6,392	535	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	66,699	59,050	7,649	-	-
Managed Forest	0.115000	1,485	1,226	84	-	175
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	4,257,893	3,395,286	739,741	15,480	107,386
Subtotal Commercial		1,126,954	652,326	302,700	50,938	120,990
Subtotal Industrial		644,614	373,129	173,143	29,137	69,205
Pipeline	1.930700	480,457	278,107	129,051	21,717	51,582
Other	-	-	-	-	-	-
Supplementary Taxes		107,233	80,536	25,038	403	1,256
Subtotal levied by tax rate		6,617,151	4,779,384	1,369,673	117,675	350,419
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		6,617,151	4,779,384	1,369,673	117,675	350,419

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

West Carleton Tp

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	54,327	-	-	73,511
Protection to Persons and Property					
Fire	2	-	-	-	28,500
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	28,500
Transportation services					
Roadways	8	-	-	-	88,063
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	228,314	-	-	-
Subtotal	15	228,314	-	-	88,063
Environmental services					
Sanitary Sewer System	16	-	-	-	29,419
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	29,419
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	220,709
Libraries	38	32,041	-	-	18,953
Other Cultural	39	-	-	-	-
Subtotal	40	32,041	-	-	239,662
Planning and Development					
Planning and Development	41	-	-	-	55,033
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	33,450
--	46	-	-	-	-
Subtotal	47	-	-	-	88,483
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	314,682	-	-	547,638

		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	665,786	213,856	548,949	594,829	-	-	2,023,420
Protection to Persons and Property								
Fire	2	199,213	-	239,168	235,006	-	-	673,387
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	181,429	-	85,537	-	-	-	266,966
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	380,642	-	324,705	235,006	-	-	940,353
Transportation services								
Roadways	8	926,386	-	520,879	578,494	-	-	2,025,759
Winter Control	9	126,073	-	417,275	-	-	-	543,348
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	62,136	-	-	-	62,136
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,052,459	-	1,000,290	578,494	-	-	2,631,243
Environmental services								
Sanitary Sewer System	16	-	87,178	7,596	32,123	-	-	126,897
Storm Sewer System	17	-	-	1,946	-	-	-	1,946
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	-	87,178	9,542	32,123	-	-	128,843
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	-	-	-	-	32,445	-	32,445
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	23,710	-	23,710
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	56,155	-	56,155
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	189,584	-	332,153	28,986	-	-	550,723
Libraries	38	146,293	-	104,730	20,862	-	-	271,885
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	335,877	-	436,883	49,848	-	-	822,608
Planning and Development								
Planning and Development	41	153,099	-	61,919	13,076	-	-	228,094
Commercial and Industrial	42	-	8,403	11,996	-	8,700	-	29,099
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	5,958	-	-	-	-	5,958
Tile Drainage and Shoreline Assistance	45	-	33,450	-	-	-	-	33,450
--	46	-	-	-	-	-	-	-
Subtotal	47	153,099	47,811	73,915	13,076	8,700	-	296,601
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,587,863	348,845	2,394,284	1,503,376	64,855	-	6,899,223

1998 FINANCIAL INFORMATION RETURN		
Municipality		
West Carleton Tp		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 345,645
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	850,592
Reserves and Reserve Funds	3	733,834
Subtotal	4	1,584,426
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	20,000
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	20,000
Grants and Loan Forgiveness		
Ontario	20	94,256
Canada	21	82,458
Other Municipalities	22	18,091
Subtotal	23	194,805
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	104,359
--	30	132,440
--	31	-
Subtotal	32	236,799
Total Sources of Financing	33	2,036,030
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,911,791
Subtotal	36	1,911,791
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	20,000
Subtotal	40	20,000
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,931,791
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 449,884
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 450,456
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	572
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 449,884
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

West Carleton Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	17,579	112,265
Protection to Persons and Property					
Fire	2	51,666	51,666	-	608,079
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	51,666	51,666	-	608,079
Transportation services					
Roadways	8	30,792	30,792	-	849,911
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	512	12,834
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	30,792	30,792	512	862,745
Environmental services					
Sanitary Sewer System	16	-	-	-	65,656
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	3,265
--	22	-	-	-	-
Subtotal	23	-	-	-	68,921
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	202,377
Libraries	38	-	-	-	42,683
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	245,060
Planning and Development					
Planning and Development	41	-	-	-	5,368
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	11,798	-	-	9,353
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	11,798	-	-	14,721
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	94,256	82,458	18,091	1,911,791

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

West Carleton Tp

7
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	637,003	
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	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	847,026	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	847,026	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	98,000	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	14,686	
--	46	170,659	
	Subtotal	47	-
Electricity	48	283,345	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

West Carleton Tp

8
12

		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	-	
Subtotal	4	-	
Plus: All debt assumed by the municipality from others	5	2,430,371	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	662,997	
- enterprises and other	13	-	
Subtotal	14	662,997	
Total	15	1,767,374	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	637,003	
Instalment (serial) debentures	17	1,130,371	
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	47,510	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
4. Actuarial balance of own sinking funds at year end		32	593,716
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	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

West Carleton Tp

8
12

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. 1998 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates	50	118,467	156,659		
- special are rates and special charges	51	15,259	25,010		
- benefiting landowners	52	19,814	13,636		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	57	-	-		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	153,540	195,305		
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 from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1999	60	159,158	193,055	-	-
2000	61	157,623	188,815	-	-
2001	62	160,288	184,675	-	-
2002	63	154,292	180,330	-	-
2003	64	157,851	176,603	-	-
2004 - 2008	65	301,608	264,274	-	-
2009 onwards	79	556,331	219,288	-	-
interest to be earned on sinking funds *	69	120,223	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,767,374	1,407,040	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	32,500			
2001	74	32,500			
2002	75	32,500			
2003	76	32,500			
Total	77	130,000			
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	-	-		

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Carleton Tp

9LT
13

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		7,318,013	86,889	7,404,902	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		1,256,261	23,642	1,279,903	-	-	-	-	-	-
--	8		535,665	11,333	546,998	-	-	-	-	-	-
Payments in lieu of taxes	9		129,020	-	129,020	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	9,238,959	121,864	9,360,823	9,231,803	-	129,020	-	9,360,823	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		12,314	143	12,457	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	12,314	143	12,457	12,457	-	-	-	12,457	-
Speical charges	19	-	94,589	-	94,589	94,589	-	-	-	94,589	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	9,345,862	122,007	9,467,869	9,338,849	-	129,020	-	9,467,869	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

West Carleton Tp

9LT
13

For the year ended December 31, 1998.

		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	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
English Language Public DSB (specify)												
	62	-	4,698,848	80,536	-	4,779,384	4,779,384	-	-	4,779,384	-	
	63	-	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	64	-	117,272	403	-	117,675	117,675	-	-	117,675	-	
	65	-	-	-	-	-	-	-	-	-	-	
English Language Catholic DSB (specify)												
	93	-	1,344,635	25,038	-	1,369,673	1,369,673	-	-	1,369,673	-	
	94	-	-	-	-	-	-	-	-	-	-	
French Language Catholic DSB (specify)												
	95	-	349,163	1,256	-	350,419	350,419	-	-	350,419	-	
	96	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	6,509,918	107,233	-	6,617,151	6,617,151	-	-	6,617,151	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

West Carleton Tp

10
15

		1	\$
Balance at the beginning of the year	1	3,111,507	
Revenues			
Contributions from revenue fund	2	652,784	
Contributions from capital fund	3	-	
Development Charges Act	67	65,185	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	2,500	
Investment income - from own funds	5	-	
- other	6	40,561	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	761,030	
Expenditures			
Transferred to capital fund	14	733,834	
Transferred to revenue fund	15	58,450	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	792,284	
Balance at the end of the year for:			
Reserves	23	2,334,265	
Reserve Funds	24	745,988	
Total	25	3,080,253	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,380,319	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	291,762	
Sick leave	31	-	
Insurance	32	142,815	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,496	
- roads	35	-	
- sanitary and storm sewers	36	28,955	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	459,290	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	44,054	
--	52	24,405	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	298,554	
Lot levies and subdivider contributions	44	29,600	
Recreational land (the Planning Act)	46	355,242	
Parking revenues	45	-	
Debenture repayment	47	23,761	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	3,080,253	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Carleton Tp

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	443,997	-
Accounts receivable			
Canada	2	159,917	
Ontario	3	154,977	
Region or county	4	659,659	
Other municipalities	5	5,347	
School Boards	6	846	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	122,525	business taxes
Taxes receivable			
Current year's levies	9	1,455,500	
Previous year's levies	10	758,817	23,545
Prior year's levies	11	428,319	6,871
Penalties and interest	12	286,353	9,628
Less allowance for uncollectables (negative)	13	- 25,000	- 16,300
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	14,686	
Other	17	250,000	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	1,767,374	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	6,483,317	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

West Carleton Tp

11
16

For the year ended December 31, 1998.

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	-		
Ontario	27	-		
Region or county	28	209,278		
Other municipalities	29	-		
School Boards	30	60,038		
Trade accounts payable	31	676,364		
Other	32	-		
Other current liabilities	33	218,573		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,258,553		
- special area rates and special charges	35	-		
- benefitting landowners	36	410,821		
- user rates (consolidated entities)	37	98,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,080,253		
Accumulated net revenue (deficit)				
General revenue	42	10,250		
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	11,303		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	449,884		
Total	59	6,483,317		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	9	
Fire	3	1	
Police	4	-	
Transit	5	-	
Public Works	6	17	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	4	
Libraries	11	3	
Planning	12	3	
Total	13	41	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	1,642,630	434,938
Employee benefits	15	364,001	-
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	18,568,831	
Previous years' tax	17	1,684,230	
Penalties and interest	18	494,565	
Subtotal	19	20,747,626	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	35,530	
- recoverable from upper tier	90	57,178	
- recoverable from school boards	91	61,240	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	20,901,574	
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 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,219	
Due date of last installment (YYYYMMDD)	33	19,980,423	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,981,008	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 1999 due date	37	294,111	
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
		\$	\$
Estimated to take place			
in 1999	58	1,755,980	200,000
in 2000	59	1,447,000	-
in 2001	60	1,496,000	-
in 2002	61	1,526,000	-
in 2003	62	1,556,000	-
Total	63	7,780,980	200,000

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	1,223		1,223
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	-	-	
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-		-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83		-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31		84			37,305
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	193,300	-	-	193,300
	68	-	-	200,000	200,000
	69	20,000	-	-	20,000
	70	-	-	-	-
	71	173,300	-	200,000	373,300
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
73		5,490,000	558,000	5,669,000	5,782,000
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85		5		639,628
86			2		570,176

ANALYSIS OF USER FEES

Municipality

West Carleton Tp

For the year ended December 31, 1998.

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	1		157,075	0
	2	2			28,500	0
		3			62,643	0
		4				
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			248,218	
All other user fees		22			299,420	
	Total	23			547,638	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

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:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal 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 of the Municipal Act

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 section 447.35 of the Municipal Act

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

(#)

38

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-