

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6012

MUNICIPALITY OF: Nepean C

ANALYSIS OF REVENUE FUND REVENUES

		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	179,457,125	92,261,971	55,958,149	31,237,005
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,794,590	-		4,794,590
-- other municipalities	5	-	-		-
Subtotal	6	184,251,715	92,261,971		55,958,149
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,395,018	1,664,534	-	2,730,484
Canada Enterprises	8	1,764,221	896,352	-	867,869
Ontario					
The Municipal Tax Assistance Act	9	168,918	119,266		49,652
The Municipal Act, section 157	10	587,925	441,198		146,727
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	116,103	91,059	-	25,044
Ontario Hydro	13	611,517	170,611	-	440,906
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	265,244	98,903	-	166,341
Other municipalities and enterprises	17	771,629	282,544	-	489,085
Subtotal	18	8,680,575	3,764,467	-	4,916,108
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	519,108			519,108
Subtotal	69	519,108			519,108
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	403,027			403,027
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	67,705			67,705
Fees and service charges	32	9,009,309			9,009,309
Subtotal	33	9,480,041			9,480,041
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,785,184	-	-	2,785,184
Rents, concessions and franchises	36	-			-
Fines	37	969,778			969,778
Penalties and interest on taxes	38	1,320,389			1,320,389
Investment income - from own funds	39	858,414			858,414
- other	40	784,210			784,210
Donations	70	39,112			39,112
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	2,273,567			2,273,567
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	210,377			210,377
--	47	1,389,347			1,389,347
--	48	-			-
Subtotal	50	10,630,378	-	-	10,630,378

Nepean C

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Nepean C

2LT - UP

42

For the year ended December 31, 1999.

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ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

Nepean C

2LT - UP
42

For the year ended December 31, 1999.

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
3300		Total supplementary taxes					1,941,421
4000		Subtotal levied by tax rate					91,032,205
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						1,567,696
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						- 337,930
3100		Subtotal special charges on tax bill					1,229,766
3200		Total upper tier purpose taxation					92,261,971

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Nepean C

2LT - SB
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	Tax Band	Tax Rate	Total	Distribution by Purpose			
				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		0.414000	21,322,755	15,105,766	182,070	5,398,256	636,663
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	1,366,297	1,106,071	14,303	206,655	39,268
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	15,247	11,946	-	3,301	-
Managed Forest		0.103500	-	-	-	-	-
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	22,704,299	16,223,783	196,373	5,608,212	675,931
Subtotal Commercial			23,162,482	13,400,191	1,030,730	6,321,273	2,410,288
Subtotal Industrial			8,240,900	4,767,608	366,720	2,249,024	857,548
Pipeline		1.930700	266,746	154,320	11,870	72,798	27,758
Other		-	-	-	-	-	-
Supplementary Taxes			1,583,722	1,027,700	35,374	415,889	104,759
Subtotal levied by tax rate			55,958,149	35,573,602	1,641,067	14,667,196	4,076,284
Railway rights-of-way			-	-	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
Total school board purposes			55,958,149	35,573,602	1,641,067	14,667,196	4,076,284

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Nepean C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	95,885	-	-	297,783
Protection to Persons and Property					
Fire	2	9,360	-	-	112,855
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	147,460
Emergency measures	6	- 10,734	-	-	9,999
Subtotal	7	- 1,374	-	-	270,314
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	- 11,249	-	-	3,867
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	- 11,249	-	-	3,867
Environmental services					
Sanitary Sewer System	16	-	-	-	2,450
Storm Sewer System	17	-	-	67,705	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	329,490
Subtotal	23	-	-	67,705	331,940
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	26,207	-	-	7,227,350
Libraries	38	293,139	-	-	110,768
Other Cultural	39	-	-	-	505,809
Subtotal	40	319,346	-	-	7,843,927
Planning and Development					
Planning and Development	41	-	-	-	241,759
Commercial and Industrial	42	-	-	-	1,892
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	419	-	-	942
Tile Drainage and Shoreline Assistance	45	-	-	-	16,885
--	46	-	-	-	-
Subtotal	47	419	-	-	261,478
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	403,027	-	67,705	9,009,309

		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	7,430,496	-	3,403,794	5,134,688	20,168	-	13,291,577
Protection to Persons and Property								
Fire	2	9,105,872	-	481,845	314,072	-	13,603	9,915,392
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,833,323	-	253,419	28,752	-	8,887	2,124,381
Emergency measures	6	4,936	-	14,374	5,382	-	-	24,692
Subtotal	7	10,944,131	-	749,638	348,206	-	22,490	12,064,465
Transportation services								
Roadways	8	751,836	-	936,317	1,838,657	-	502,226	4,029,036
Winter Control	9	558,904	-	1,708,477	-	-	427,869	2,695,250
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	2,990	493,970	120,000	-	-	616,960
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,310,740	2,990	3,138,764	1,958,657	-	930,095	7,341,246
Environmental services								
Sanitary Sewer System	16	272,412	59,038	288,355	2,799,536	-	1,239,874	4,659,215
Storm Sewer System	17	113,157	98,982	215,780	162,543	-	231,630	822,092
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	267,590	-	45,927	23,250	-	-	336,767
Subtotal	23	653,159	158,020	550,062	2,985,329	-	1,471,504	5,818,074
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	1,000,000	-	1,000,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	1,000,000	-	1,000,000
Social and Family Services								
General Assistance	31	-	-	-	-	75,000	-	75,000
Assistance to Aged Persons	32	-	-	1,546	-	65,000	-	66,546
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	1,546	-	140,000	-	141,546
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	8,628,920	5,446	4,432,859	413,036	18,022	109,784	13,608,067
Libraries	38	2,977,546	-	1,328,528	122,853	-	2,470	4,431,397
Other Cultural	39	565,187	-	292,208	16,003	113,259	-	986,657
Subtotal	40	12,171,653	5,446	6,053,595	551,892	131,281	112,254	19,026,121
Planning and Development								
Planning and Development	41	964,238	-	76,513	98,885	-	136,926	1,276,562
Commercial and Industrial	42	122,279	-	107,860	4,495	-	24,300	258,934
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	2,788	-	365	3,740	-	-	6,893
Tile Drainage and Shoreline Assistance	45	-	16,885	-	-	-	-	16,885
--	46	-	-	-	-	-	-	-
Subtotal	47	1,089,305	16,885	184,738	107,120	-	161,226	1,559,274
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	33,599,484	183,341	14,082,137	11,085,892	1,291,449	-	60,242,303

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,956,168
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		317,081
Reserves and Reserve Funds	3		27,198,387
Subtotal	4		27,515,468
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		-
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		13,572
Canada	21		-
Other Municipalities	22		-
Subtotal	23		13,572
Other Financing			
Prepaid Special Charges	24		89,071
Proceeds From Sale of Land and Other Capital Assets	25		230,898
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		105,065
--	30		2,525,662
--	31		379,848
Subtotal	32		3,330,544
Total Sources of Financing	33		30,859,584
Applications			
Own Expenditures			
Short Term Interest Costs	34		858,414
Other	35		27,280,935
Subtotal	36		28,139,349
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
Subtotal	40		-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		193,990
Total Applications	42		28,333,339
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	4,482,413
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	10,850,805
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		6,368,392
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	4,482,413
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-
			-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Nepean C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,281,147
Protection to Persons and Property					
Fire	2	-	-	-	717,861
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	9,296
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	727,157
Transportation services					
Roadways	8	-	-	-	3,630,483
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	112,157
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	3,742,640
Environmental services					
Sanitary Sewer System	16	-	-	-	1,396,430
Storm Sewer System	17	-	-	-	4,593,261
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	23,250
Subtotal	23	-	-	-	6,012,941
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	3,972	-	-	9,351,796
Libraries	38	9,600	-	-	2,412,666
Other Cultural	39	-	-	-	45,220
Subtotal	40	13,572	-	-	11,809,682
Planning and Development					
Planning and Development	41	-	-	-	249,670
Commercial and Industrial	42	-	-	-	228,783
Residential Development	43	-	-	-	1,103,452
Agriculture and Reforestation	44	-	-	-	16,123
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,565,782
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,572	-	-	28,139,349

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Nepean C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	4,000	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	4,000	
Storm Sewer System	17	96,300	
Waterworks System	18	171,700	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	268,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	6,481	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	6,481	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	37,356	
	Subtotal	47	-
Electricity	48	37,356	
Gas	49	281,045	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Nepean C

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	6,481
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	6,481
Plus: All debt assumed by the municipality from others		5	3,399,501
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	2,429,000
Subtotal		9	2,429,000
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	380,100
Subtotal		14	380,100
Total		15	596,882
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	219,900
Installment (serial) debentures		17	376,982
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 U.S. dollars		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	26,399
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	337,315
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	2,462,860
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	594,158
Other (specify)		42	-
--		43	-
--		44	-
Total		45	3,057,018

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Nepean C

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. 1999 Debt Charges						
		principal	interest			
		1	2			
		\$	\$			
Recovered from the consolidated revenue fund						
- general tax rates	50	-	-			
- special are rates and special charges	51	-	-			
- benefitting landowners	52	112,910	64,985			
- user rates (consolidated entities)	53	5,446	-			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	101,473	66,763			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	219,829	131,748			
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	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
2000	61	120,653	47,591	-	108,848	59,388
2001	62	127,657	29,117	-	47,703	51,000
2002	63	47,073	8,795	-	47,703	51,000
2003	64	6,567	1,628	-	47,703	51,000
2004		4,179	1,111	-	-	-
2005 - 2009	65	9,708	1,392	-	-	-
2010 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	29,088	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	315,837	89,634	-	281,045	212,388
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
2000	72	-			-	
2001	73	-			-	
2002	74	-			-	
2003	75	-			-	
2004	76	-			-	
Total	77	-			-	
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
		principal	interest			
		1	2			
		\$	\$			
Repayment of Provincial Special Assistance	92	-	-			
Other long term debt refinanced	93	-	-			

1999 FINANCIAL INFORMATION RETURN

Municipality

Nepean C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		47,274,536	1,102,601	48,377,137	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		6,303,092	121,563	6,424,655	-	-	-	-	-	-
--	8		15,346,794	334,174	15,680,968	-	-	-	-	-	-
Payments in lieu of taxes	9		3,764,467	-	3,764,467	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	72,688,889	1,558,338	74,247,227	70,482,760	-	3,764,467	-	74,247,227	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		20,166,362	383,083	20,549,445	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		- 337,930	-	- 337,930	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	19,828,432	383,083	20,211,515	20,211,515	-	-	-	20,211,515	-
Speical charges	19	-	1,486,079	81,617	1,567,696	1,567,696	-	-	-	1,567,696	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	94,003,400	2,023,038	96,026,438	92,261,971	-	3,764,467	-	96,026,438	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Nepean C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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	-	34,545,903	1,027,700	-	35,573,603	35,573,603	-	-	35,573,603	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	1,605,694	35,374	-	1,641,068	1,641,068	-	-	1,641,068	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	14,251,305	415,889	-	14,667,194	14,667,194	-	-	14,667,194	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	3,971,525	104,759	-	4,076,284	4,076,284	-	-	4,076,284	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	54,374,427	1,583,722	-	55,958,149	55,958,149	-	-	55,958,149	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Nepean C

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		1	\$
Balance at the beginning of the year	1	57,611,782	
Revenues			
Contributions from revenue fund	2	10,768,811	
Contributions from capital fund	3	193,990	
Development Charges Act	67	5,053,066	
Lot levies and subdivider contributions	60	250	
Recreational land (the Planning Act)	61	125,536	
Investment income - from own funds	5	-	
- other	6	3,701,141	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	19,842,794	
Expenditures			
Transferred to capital fund	14	27,198,387	
Transferred to revenue fund	15	2,273,567	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	849,851	
--	21	101,602	
Total expenditure	22	30,423,407	
Balance at the end of the year for:			
Reserves	23	6,638,069	
Reserve Funds	24	40,393,100	
Total	25	47,031,169	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	1,988,135	
Contingencies	27	4,406,207	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	3,973,609	
Sick leave	31	3,821,844	
Insurance	32	2,845,822	
Workers' compensation	33	-	
Capital expenditure - general administration	34	7,673,303	
- roads	35	3,527,322	
- sanitary and storm sewers	36	11,887,541	
- parks and recreation	64	81,365	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	3,456,352	
- other and unspecified	42	460,785	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	494,704	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	989,092	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	1,181,361	
--	56	127,727	
--	57	116,000	
Total	58	47,031,169	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Nepean C

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	527,553	-
Accounts receivable			
Canada	2	1,174,462	
Ontario	3	339,895	
Region or county	4	2,114,896	
Other municipalities	5	449,178	
School Boards	6	970,064	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,431,836	business taxes
Taxes receivable			
Current year's levies	9	11,349,196	
Previous year's levies	10	2,389,866	-
Prior year's levies	11	784,555	95,920
Penalties and interest	12	837,508	4,389
Less allowance for uncollectables (negative)	13	- 332,000	- 5,000
Investments			
Canada	14	7,220,745	
Provincial	15	24,299,681	
Municipal	16	7,753,963	
Other	17	13,923,977	
Other current assets	18	668,515	portion of line 20
Capital outlay to be recovered in future years	19	596,882	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	313,414	-
	21	76,814,186	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1999.

Nepean C

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	8,250,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	120,879		
Ontario	27	258,080		
Region or county	28	1,772,660		
Other municipalities	29	3,361		
School Boards	30	42,289		
Trade accounts payable	31	3,367,860		
Other	32	1,607,929		
Other current liabilities	33	7,947,897		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	309,356		
- user rates (consolidated entities)	37	6,481		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	281,045		
Less: Own holdings (negative)	40	- 2,160		
Reserves and reserve funds	41	47,031,169		
Accumulated net revenue (deficit)				
General revenue	42	1,334,927		
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	4,482,413		
Total	59	76,814,186		

Municipality

Nepean C

For the year ended December 31, 1999.

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		1	
1. Number of continuous full time employees as at December 31			
Administration	1	17	
Non-line Department Support Staff	2	87	
Fire	3	137	
Police	4	-	
Transit	5	-	
Public Works	6	85	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	140	
Libraries	11	48	
Planning	12	38	
	Total	13	552
		continuous full time employees December 31	
		other	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	25,715,816
Wages and salaries			4,743,612
Employee benefits		15	2,828,074
			377,430
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	158,542,650	
Previous years' tax	17	13,538,778	
Penalties and interest	18	1,420,582	
	Subtotal	19	173,502,010
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	214,073	
- recoverable from upper tier	90	600,275	
- recoverable from school boards	91	485,895	
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	174,802,253
		30	-
Amounts added to the tax roll for collection purposes only			
Business taxes written off under subsection 441(1) of the Municipal Act		81	-
		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,990,318	
Due date of last installment (YYYYMMDD)	33	19,991,028	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,990,617	
Due date of last installment (YYYYMMDD)	36	19,991,221	
		\$	
Supplementary taxes levied with 2000 due date	37	-	
		1	
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
	1	2	3
	\$	\$	\$
Estimated to take place			4
			\$
in 2000	58	36,799,000	41,059
in 2001	59	20,888,000	41,059
in 2002	60	14,000,000	41,059
in 2003	61	14,751,000	41,059
in 2004	62	22,721,000	41,059
	63	109,159,000	205,295
Total			-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	-	-		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1999 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	-	-	-	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1999 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	42,297	3,636,162	1,158,428	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
						\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					84	-			
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
						\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
						\$	\$	\$	
Approved but not financed as at December 31, 1998					67	151,400	-	151,400	
Approved in 1999					68	-	-	-	
Financed in 1999					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1999					71	151,400	-	151,400	
Applications submitted but not approved as at Decemeber 31, 1999					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					2000	2001	2002	2003	2004
					1	2	3	4	5
						\$	\$	\$	\$
73					64,060,882	66,815,500	69,688,567	72,685,175	75,810,638
13. Municipal procurement this year									
							1	2	
								\$	
Total construction contracts awarded					85	31		12,538,954	
Construction contracts awarded at \$100,000 or greater					86	17		12,006,162	

ANALYSIS OF USER FEES

Municipality

Nepean C

For the year ended December 31, 1999.

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		105	1,879	1,345,822	daily
	37 2		1	10	481,488	per person
	37 3		6	140	856,029	per person
	37 4		8	130	503,101	hourly
	37 5		3	429	1,280,575	per person
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal 21				4,467,015	
All other user fees	22				4,542,294	
	Total 23				9,009,309	