

DATE	25 June 1996
TO/DEST.	Co-ordinator, Corporate Services and Economic Development Committee
FROM/EXP.	Finance Commissioner
SUBJECT/OBJET	<b>1995 YEAR END OPERATING RESULTS</b>

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### **DEPARTMENTAL RECOMMENDATIONS**

**That the Corporate Services and Economic Development Committee recommend Council approve:**

- 1. the re-financing of the Region Wide Fund capital program as outlined in this report;**
- 2. the funding of the 1995 Region Wide Fund operating shortfall of \$2.8 million (General and Police Services) from the Region Wide Capital Reserve Fund;**
- 3. the funding of the 1995 Transit Fund shortfall of \$2.5 million from the Transit Capital Reserve Fund.**

### **PURPOSE**

The purpose of this report is to present the 1995 year end operating results and to provide recommendations on any necessary funding requirements.

### **OVERVIEW**

On April 12, 1996, the Region's auditors completed their audit of the 1995 Consolidated Operations of the Region together with its Boards and Commissions. The following table summarizes the 1995 Year End Operating Results of each fund. The column "Grant in lieu Revenue Loss" represents the impact in 1995 of the reassessment of federal government properties retroactive to 1993.

### 1995 Results of Operations

	Budget Expenditures		Surplus / (Deficit) Operations	Grant in lieu Revenue Loss	Total Surplus/ (Deficit)	Percent of Budget Expenditures
	\$000		\$000	\$000	\$000	%
Region Wide - General	628,115		2,121	(3,652)	(1,531)	0.2
- Police	98,666		(1,349)	(1,648)	(2,997)	3.0
Child Care	49,891		(321)	(258)	(579)	1.2
Transit	192,142		(916)	(1,566)	(2,482)	1.3
Sewer Capital Levy	17,642		(105)	(291)	(396)	2.2
Sewer Operations	60,348		-	-	-	-
Water	68,578		2,299	-	2,299	3.4
Solid Waste						
-Existing Capacity	31,120		-	-	-	-
-Future Initiatives	8,730		-	-	-	-

The following section highlights some of the major areas impacting the results of operation for each fund. A complete listing by activity for each fund is attached to this report as Annex A. In addition, a summary of the year end positions of the Reserves and Reserve Funds affected by the disposition of surplus funds and the deficit funding recommendations contained in this report is attached as Annex B.

### OPERATING RESULTS

#### Region Wide Fund

##### a) General Services - Deficit \$1,531,000

Except for the impact of the revenue loss associated with reduced Federal grants in lieu of taxes, the year end position of the Region Wide Fund would have recorded a surplus of \$2.1 million. This surplus position includes the winter maintenance program costs for 1995 which exceeded the budget by \$2.9 million. In accordance with Council direction, funds in the amount of \$2.9 million were transferred from the Winter Control Reserve Fund to the Winter Maintenance program to fund the shortfall for the year.

The major areas contributing to the year-end position of the Region Wide Fund are summarized below.

<b>Budget (\$Thousands)</b>			
<b>Program / Service</b>	<b>Under</b>	<b>Over</b>	<b>Main Reason</b>
Administrative Departments	1,209		Unfilled positions.
Transportation	1,757		Reduced fleet costs, unfilled positions, lower 9.1.1. costs, and higher cost recoveries.
Social Services		962	Elimination of enhanced subsidy.
Health			
- Public Health	1,010		Vacant positions and higher subsidies.
- Dental Treatment	402		Higher recoveries from Social Services.
Homes for the Aged	1,149		Higher subsidies than projected.
Financial Charges	685		Lower short term interest rates and costs.
Remissions		1,245	Higher remissions (assessment write downs) than projected.
Grants in lieu		3,648	Reduced Federal payments (1993-95).
Other Revenues		1,578	Lower revenues from sale of surplus lands and processing fees, and lower allocation of road support grant to operations.

b) Police Services - Deficit \$2,997,000

The 1995 operating deficit of \$3.0 million includes \$1.7 million from the accumulated operating fund deficit associated with the former Ottawa Police Services at December 31, 1994. This prior year deficit was comprised of a 1994 operating deficit of \$0.6 million and grant in lieu revenue losses from 1993 and 1994 of \$1.1 million. Details of this prior year accumulated operating deficit were contained in the report entitled "Disposition of Assets and Liabilities - Police and Solid Waste Services" (Corporate Services and Economic Development Committee Report 29, Item 11 - Council Meeting March 27, 1996).

In dealing with the prior year operating deficit, Council approved the report recommendation to fund the \$1.7 million deficit from the unspent capital funds and reserve funds from the former Ottawa, Gloucester and Nepean Police Services (\$1.0 million) and from the funding provision created from the

1994 Region Wide Fund operating surplus (\$0.7 million). As a result, only \$1.3 million of the 1995 deficit of \$3.0 million, therefore remains to be funded.

The major areas contributing to the \$3.0 million deficit are summarized below.

<b>Budget (\$Thousands)</b>			
<b>Program / Service</b>	<b>Under</b>	<b>Over</b>	<b>Main Reason</b>
1994 Operations		559	1994 Ottawa Police Service deficit.
1993-94 GIL Revenues		1,112	Reduced Federal payments.
1995 GIL		550	Reduced Federal payments.
Retirement Costs		368	Higher retirement costs than projected.
Other Revenues		305	Lower revenues from supplementary assessment.

c) Funding Recommendation

In reviewing options to address the combined impact of the 1995 funding shortfall of \$2.8 million in the Region Wide Fund (General \$1.5 M and Police Services \$1.3 M), staff have re-examined the financing of the Region Wide Fund capital program. The objective of this review was to determine whether additional funds from the Transportation Regional Development Charge (TRDC) Reserve Fund could be utilized to finance a greater portion of eligible growth related capital projects in accordance with the Region's development charge by-law (By-law 210 of 1991). These additional TRDC funds would then replace the existing Region Wide Capital Reserve Fund funding of the applicable capital project. The effect of this refinancing of the capital program would be to retain sufficient funds in the Region Wide Capital Reserve Fund and therefore increase the uncommitted balance in this Reserve Fund in order to finance the 1995 funding shortfall.

During the year, regular reviews of the capital program are conducted to ensure that the cash financing of the program from the Capital and RDC Reserve Funds is maximized. As a result of capital project closings in late 1995, which required less TRDC funds to finance growth related projects and as a result of higher than projected TRDC revenues for 1995, the available year end uncommitted funds in the TRDC Reserve Fund increased by \$2.7 to \$11.2 million from the level projected in the "1996 Budget Directions" document tabled on October 25, 1995.

In reviewing the financing of the Region's growth related capital program, the TRDC financing of certain projects can be increased by \$2.7 million. This would result in an increase in the uncommitted balance in the Region Wide Capital Reserve Fund from \$0.6 million to \$3.3 million.

It is recommended that the refinancing of the capital projects listed below be implemented and that the Region Wide Capital Reserve Fund be used to fund the combined 1995 Region Wide Fund deficit of \$2.8 million.

Project Description	Project Authority	Current TRDC Funding	Proposed TRDC Funding	Proposed Increase
	\$000	\$000	\$000	\$000
Baseline Road (Hwy 416-Greenbank)	11,415	4,981	6,855	1,874
Hunt Club Road (Cahill-Esson)	3,588	1,320	1,820	500
South Urban Study	1,160	341	693	352
Total	16,163	6,642	9,368	2,726

#### Child Care Fund - Deficit \$579,000

The impact of the GIL revenue loss in the Child Care Fund amounted to \$258,000. The remaining shortfall of \$321,000 was largely due to the loss of subsidy associated with the former Jobs Ontario spaces which were no longer funded 100 % by the Province after October 1, 1995.

In accordance with Council policy under By-law 89 of 1989, the 1995 deficit will be funded from the Child Care Contingency Reserve Fund. As at December 31, 1995, the uncommitted balance in this reserve was \$3.8 million.

#### Transit Fund - Deficit \$2,482,000

The impact of the loss of GIL revenues accounted for \$1.5 million of the \$2.5 million deficit incurred in 1995. The Region's required funding of OC Transpo's net operating requirement exceeded the 1995 budget by \$1.8 million. Although OC Transpo's operating and capital expenditures (including Para Transpo) were under budget by almost \$10 million, these savings were offset by reduced Provincial subsidies of \$8.5 million, lower passenger revenues of \$2.5 million and lower reserve funding of \$0.8 million. This increased funding requirement of OC Transpo was partially offset by net savings in the Transit Fund for short term interest costs and remissions.

As at December 31, 1995, the uncommitted balance in the Transit Capital Reserve Fund is \$2.9 million. It is recommended that the 1995 deficit be funded from this reserve fund.

### Sewer Capital Levy Fund - Deficit \$396,000

The impact of the loss of GIL revenues accounted for \$291,000 of the \$396,000 deficit incurred in 1995. The remaining balance of the deficit resulted from higher remissions.

By-law 147 of 1987 established a Sewer Levy Contingency Reserve Fund for the purpose of stabilizing future sewer levy increases. It is recommended that the 1995 deficit be funded from this reserve fund. As at December 31, 1995, the uncommitted balance in this reserve was \$1.8 million.

### Sewer Operations Fund

The 1995 year end position of the Sewer Operations Fund as reported in the Region's financial statements shows a balanced position. The 1995 budget assumed a drawdown from the Sewer Surcharge Contingency Reserve Fund of \$5.0 million to fund a portion of the sewer operating costs. As a result of lower operating costs, only \$0.3 million was required to be transferred from this reserve.

In addition, Council policy (By-law 91 of 1989) provides that any surplus funds attributable to the sewer maintenance activity are to be contributed to the Sewer Maintenance Reserve Fund. This Reserve Fund was established for the purpose of levelling the impact of sewer maintenance and cleaning costs on the budget in future years. Surplus funds in 1995 amounting to \$0.5 million have been contributed to this reserve. As at December 31, 1995, the uncommitted balance in this reserve is \$4.5 million.

The major areas contributing to the overall surplus position of the Sewer Operations Fund are highlighted below.

<b>Program / Service</b>	<b>Budget (\$Thousands)</b>		<b>Main Reason</b>
	<b>Under</b>	<b>Over</b>	
Engineering Division	242		Unfilled positions.
Water Environment Protection Division	4,430		Savings in salaries, purchased services and material / supplies.

### Water Operations Fund - Surplus \$2,299,000

The major areas contributing to the overall surplus position of the Water Operations Fund are highlighted below.

**Budget**  
**(\$Thousands)**

<b>Program / Service</b>	<b>Under</b>	<b>Over</b>	<b>Main Reason</b>
Water Division	3,069		Savings in salaries, purchased services and material / supplies.
Finance and Administration	379		Unfilled positions.
Revenues		667	Lower revenues from sale of water, fire supply and supplementary assessment.

In accordance with Council Policy, the 1995 surplus has been contributed to the Water Capital Reserve Fund. The uncommitted balance in this reserve as at December 31, 1995 is \$44.7 million.

Solid Waste

a) Collection

In accordance with Council's agreement to a two-year transition period (1995-96) for the assumption of solid waste collection responsibilities from the area municipalities, each municipality was requisitioned for their individual collection costs in 1995. The 1995 surplus or deficit position in each municipality resulted in an adjustment to the respective municipal requisitions in 1996. The year-end position of the municipal requisitions is summarized in Annex A.

b) Landfill Operations - Surplus \$296,000

Lower operational costs (\$0.6 million) were partially offset by lower revenues from tipping fee revenues.

In accordance with Council Policy, the 1995 surplus has been contributed to the Solid Waste Existing Capacity Capital Reserve Fund.

c) Future Initiatives

Although the operating costs for this fund are in balance with revenues, it should be noted that this was achieved by reducing the planned contribution to the Solid Waste Capacity Replacement Reserve Fund by \$8.4 million.

The 1995 Budget assumed that compensation fees would be paid by the Region and by other landfill operators in the region totalling \$1.1 million and \$8.7 million respectively. Except for the Region, compensation fees from other landfill operators have not as yet been paid. The appeal by landfill operators to the Ontario Municipal Board hearing has resulted in a decision in favour of the Region. The landfill operators have now appealed the OMB decision to the Provincial Court.

## PUBLIC CONSULTATION

Public Consultation is not required.

## FINANCIAL IMPLICATIONS

The disposition of surplus funds in the Sewer Operations and Water Operations Fund to their respective reserve funds and the funding of the 1995 deficits in the Child Care and Sewer Capital Funds from their respective contingency reserve funds as outlined in the report are in accordance with Council Policy.

Funding of the 1995 Region Wide Fund deficit from the Region Wide Capital Reserve Fund, as recommended in this report, will not have any significant adverse financial impact on the funding of the Region's current ten year capital program.

Sufficient uncommitted funds are available in the Transit Capital Reserve Fund to fund the 1995 Transit Fund deficit. The recent provincial announcement with respect to reduced capital subsidies on transitway and bus replacement programs from 75% to 50% of eligible expenditures will have significant financial implications on the ten year capital program. The impact of this announcement is currently being reviewed in conjunction with the Regional Development Strategy. The reduced provincial funding support will be addressed in preparing the 1997 draft capital estimates.

*Approved by  
J.C. LeBelle  
Finance Commissioner*

Attach.

# Region Wide Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000
<b>Administration</b>									
Legislative	2,084		2,084	2,118	6	2,112	34	(6)	28
Regional Chair's Office	558		558	653		653	95	0	95
C.A.O.	717		717	722		722	5	0	5
- Information & Public Affairs	1,171	25	1,146	1,186	59	1,127	15	(34)	(19)
Regional Clerk	2,736	4	2,732	2,843	5	2,838	107	(1)	106
Legal Services	2,232	33	2,199	2,161		2,161	(71)	33	(38)
Planning	3,557		3,557	3,588		3,588	31	0	31
- Property Services	5,024	707	4,317	5,580	814	4,766	556	(107)	449
- Parking Garage	271	869	(598)	285	1,231	(946)	14	(362)	(348)
- Environmental Areas	106		106	109		109	3	0	3
Human Resources	4,013	81	3,932	4,076	24	4,052	63	57	120
Finance	10,114	5	10,109	10,634	5	10,629	520	0	520
- Insurance	698	620	78	419	340	79	(279)	280	1
- Corporate Common Costs	(92)	3	(95)	55	4	51	147	(1)	146
- External Audit	38		38	38		38	0	0	0
Audit - Internal	497		497	607		607	110	0	110
	<b>33,724</b>	<b>2,347</b>	<b>31,377</b>	<b>35,074</b>	<b>2,488</b>	<b>32,586</b>	<b>1,350</b>	<b>(141)</b>	<b>1,209</b>
<b>Transportation</b>									
- Operations	26,083	926	25,157	27,220	723	26,497	1,137	203	1,340
- Cost Recovery Services	3,199	3,265	(66)	1,920	1,920	0	(1,279)	1,345	66
- Emergency Services (911)	1,456		1,456	1,692		1,692	236	0	236
- Winter Maintenance	17,879	3,364	14,515	15,000	370	14,630	(2,879)	2,994	115
	<b>48,617</b>	<b>7,555</b>	<b>41,062</b>	<b>45,832</b>	<b>3,013</b>	<b>42,819</b>	<b>(2,785)</b>	<b>4,542</b>	<b>1,757</b>
<b>Community Services</b>									
Public Health Programs	17,311	11,373	5,938	18,026	11,078	6,948	715	295	1,010
- Dental Program	(614)		(614)	(212)		(212)	402	0	402
- 100% Provincial Programs	64,892	64,892	0	67,238	67,238	0	2,346	(2,346)	0
Social Services	365,889	294,563	71,326	370,735	300,371	70,364	4,846	(5,808)	(962)
Homes for the Aged	32,089	24,105	7,984	32,035	22,902	9,133	(54)	1,203	1,149
	<b>479,567</b>	<b>394,933</b>	<b>84,634</b>	<b>487,822</b>	<b>401,589</b>	<b>86,233</b>	<b>8,255</b>	<b>(6,656)</b>	<b>1,599</b>

# Region Wide Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000
<b>Corporate Fleet Services</b>									
Expenditures	10,314		10,314	11,048		11,048	734	0	734
Recoveries	(10,314)		(10,314)	(11,048)		(11,048)	(734)	0	(734)
<b>External Agencies</b>									
Children's Aid Society	6,958		6,958	6,958		6,958	0	0	0
Conservation Authorities	2,051	98	1,953	1,953		1,953	(98)	98	0
O.T.C.A.	1,949	125	1,824	1,949	125	1,824	0	0	0
O.C.E.D.C.	1,586		1,586	1,586		1,586	0	0	0
Grants - Arts	890		890	890		890	0	0	0
O.C. Humane Society	382		382	382		382	0	0	0
O.C.R.I.	348		348	348		348	0	0	0
Economic Development Grants	307		307	307		307	0	0	0
Entrepreneurship Centre	199		199	199		199	0	0	0
Life Sciences Council	150		150	150		150	0	0	0
Wild Life Centre	22		22	22		22	0	0	0
	<b>14,842</b>	<b>223</b>	<b>14,619</b>	<b>14,744</b>	<b>125</b>	<b>14,619</b>	<b>(98)</b>	<b>98</b>	<b>0</b>
<b>Financing Costs</b>									
Financial Charges	3,981		3,981	3,753		3,753	(228)	0	(228)
Capital P.A.Y.G.	12,500		12,500	12,500		12,500	0	0	0
Debt Charges	40,638		40,638	41,551		41,551	913	0	913
	<b>57,119</b>	<b>0</b>	<b>57,119</b>	<b>57,804</b>	<b>0</b>	<b>57,804</b>	<b>685</b>	<b>0</b>	<b>685</b>
<b>Other Non-Department</b>									
Police Services Board	48		48	54		54	6	0	6
Sundry	215		215	159		159	(56)	0	(56)
Unforeseen	154		154	250		250	96	0	96
Corporate H.R. Provisions	4,985	1,140	3,845	4,733	1,107	3,626	(252)	33	(219)
Purchasing	262		262	343		343	81	0	81
Internal Reallocations	(19,962)		(19,962)	(20,305)		(20,305)	(343)	0	(343)
Remissions	2,850		2,850	1,605		1,605	(1,245)	0	(1,245)
Supplementary Assessment		2,910	(2,910)		2,754	(2,754)	0	156	156
Unconditional Grants		17,228	(17,228)		16,971	(16,971)	0	257	257
Road Support Grant		14,664	(14,664)		15,548	(15,548)	0	(884)	(884)
Bell Canada/Public Institutions		3,629	(3,629)		3,660	(3,660)	0	(31)	(31)
Loss Of GIL Revenue (93-94)		(2,548)	2,548				0	(2,548)	(2,548)
1995 GIL Revenues		21,969	(21,969)		23,069	(23,069)	0	(1,100)	(1,100)
Misc. Revenue		2,371	(2,371)		3,322	(3,322)	0	(951)	(951)
	<b>(11,448)</b>	<b>61,363</b>	<b>(72,811)</b>	<b>(13,161)</b>	<b>66,431</b>	<b>(79,592)</b>	<b>(1,713)</b>	<b>(5,068)</b>	<b>(6,781)</b>
<b>Property Taxes</b>		<b>154,469</b>	<b>(154,469)</b>		<b>154,469</b>	<b>(154,469)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>622,421</b>	<b>620,890</b>	<b>1,531</b>	<b>628,115</b>	<b>628,115</b>	<b>0</b>	<b>5,694</b>	<b>(7,225)</b>	<b>(1,531)</b>

# Regional Police Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000
<b>Executive Division</b>									
Police Services Board	941	121	820	693	93	600	(248)	28	(220)
Executive Office	1,132		1,132	1,306		1,306	174	0	174
	<b>2,073</b>	<b>121</b>	<b>1,952</b>	<b>1,999</b>	<b>93</b>	<b>1,906</b>	<b>(74)</b>	<b>28</b>	<b>(46)</b>
<b>Operating Programs</b>									
Corporate Services	10,803	886	9,917	10,876	788	10,088	73	98	171
Operations Support	28,931	930	28,001	31,193	490	30,703	2,262	440	2,702
Operations	43,486	1,314	42,172	40,851	1,081	39,770	(2,635)	233	(2,402)
	<b>83,220</b>	<b>3,130</b>	<b>80,090</b>	<b>82,920</b>	<b>2,359</b>	<b>80,561</b>	<b>(300)</b>	<b>771</b>	<b>471</b>
<b>Fiscal Accounts</b>									
Retirement Costs	4,471		4,471	4,103		4,103	(368)	0	(368)
Pension Contribution	350		350	405		405	55	0	55
Insurance	301		301	300		300	(1)	0	(1)
Debt Charges	3,534	674	2,860	3,538	875	2,663	4	(201)	(197)
- Nepean Debt Commutation	2,284	2,284	0				(2,284)	2,284	0
Provision For Unforeseen				(463)		(463)	(463)	0	(463)
Social Contract Reserve	700		700				(700)	0	(700)
	<b>11,640</b>	<b>2,958</b>	<b>8,682</b>	<b>7,883</b>	<b>875</b>	<b>7,008</b>	<b>(3,757)</b>	<b>2,083</b>	<b>(1,674)</b>
<b>Ont. Prov. Police</b>									
- Community Policing	5,199		5,199	5,199		5,199	0	0	0
	202		202	202		202	0	0	0
	<b>5,401</b>	<b>0</b>	<b>5,401</b>	<b>5,401</b>	<b>0</b>	<b>5,401</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Police Budget</b>	<b>102,334</b>	<b>6,209</b>	<b>96,125</b>	<b>98,203</b>	<b>3,327</b>	<b>94,876</b>	<b>(4,131)</b>	<b>2,882</b>	<b>(1,249)</b>
<b>Funding</b>									
Reserve For Retirement Costs		1,941	(1,941)		1,941	(1,941)	0	0	0
Supplementary Assessment		792	(792)		1,097	(1,097)	0	(305)	(305)
Remissions	570		570	463		463	(107)	0	(107)
Unconditional Grants		8,711	(8,711)		7,843	(7,843)	0	868	868
Bell Canada/Public Institutions		1,731	(1,731)		1,714	(1,714)	0	17	17
Loss of GIL Revenue (93-94)		(1,112)	1,112				0	(1,112)	(1,112)
1995 GIL Revenues		11,141	(11,141)		11,691	(11,691)	0	(550)	(550)
1994 Ottawa Police Deficit	(559)		(559)				(559)	0	(559)
<b>Property Taxes</b>		<b>71,053</b>	<b>(71,053)</b>		<b>71,053</b>	<b>(71,053)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>102,345</b>	<b>100,466</b>	<b>1,879</b>	<b>98,666</b>	<b>98,666</b>	<b>0</b>	<b>(4,797)</b>	<b>1,800</b>	<b>(2,997)</b>

# Child Care Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Service Area	38,088	29,060	9,028	39,062	30,165	8,897	974	(1,105)	(131)
Non - Service Area	804	804	0	821	821	0	17	(17)	0
Administration	2,382	1,879	503	2,470	1,975	495	88	(96)	(8)
Previous Jobs Ontario Spaces	5,268	5,191	77	4,716	4,716	0	(552)	475	(77)
Admin. & Overhead	2,368		2,368	2,369		2,369	1	0	1
Financial Charges	231		231	260		260	29	0	29
Corporate HR Provision	140		140	80		80	(60)	0	(60)
Remissions	224		224	113		113	(111)	0	(111)
Misc. Revenue		16	(16)			0	0	16	16
Supplementary Assessment		185	(185)		164	(164)	0	21	21
Loss Of GIL Revenue (93-94)		(180)	180		0	0	0	(180)	(180)
1995 GIL Revenues		1,547	(1,547)		1,625	(1,625)	0	(78)	(78)
Bell Canada/Public Institutions		244	(244)		245	(245)	0	(1)	(1)
<b>Property Taxes</b>		<b>10,180</b>	<b>(10,180)</b>		<b>10,180</b>	<b>(10,180)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total</b>	<b>49,505</b>	<b>48,926</b>	<b>579</b>	<b>49,891</b>	<b>49,891</b>	<b>0</b>	<b>386</b>	<b>(965)</b>	<b>(579)</b>

# Transit Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>	<u>Expend.</u>	<u>Revenue</u>	<u>Net</u>
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
OC Transpo	159,163	112,331	46,832	158,430	113,412	45,018	(733)	(1,081)	(1,814)
Para Transpo	15,699	8,389	7,310	15,579	8,269	7,310	(120)	120	0
Senior Citizen Passes	863		863	860		860	(3)	0	(3)
General Admin. Allocation	2,726		2,726	2,730		2,730	4	0	4
Capital P.A.Y.G.	12,500		12,500	12,500		12,500	0	0	0
Debt Charges	1,262		1,262	1,262		1,262	0	0	0
Financial Charges	(867)		(867)	54		54	921	0	921
Sundry	37		37	46		46	9	0	9
Remissions	1,135		1,135	681		681	(454)	0	(454)
Supplementary Assessment		1,074	(1,074)		1,034	(1,034)	0	40	40
Loss of GIL Revenue (93-94)		(1,090)	1,090				0	(1,090)	(1,090)
1995 GIL Revenues		8,998	(8,998)		9,470	(9,470)	0	(472)	(472)
Bell Canada/Public Institutions		1,418	(1,418)		1,427	(1,427)	0	(9)	(9)
Misc. Revenue		686	(686)		300	(300)	0	386	386
<b>Property Taxes</b>		<b>58,230</b>	<b>(58,230)</b>		<b>58,230</b>	<b>(58,230)</b>	0	0	0
<b>Total</b>	<b>192,518</b>	<b>190,036</b>	<b>2,482</b>	<b>192,142</b>	<b>192,142</b>	<b>0</b>	<b>(376)</b>	<b>(2,106)</b>	<b>(2,482)</b>

# Sewer System - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	Expend.	Revenue	Net	Expend.	Revenue	Net	Expend.	Revenue	Net
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Sewer Operations</b>									
Operations	23,784	170	23,614	28,468	180	28,288	4,684	(10)	4,674
Administration & Overhead	8,142		8,142	8,144		8,144	2	0	2
Debenture Interest	11,637		11,637	11,630		11,630	(7)	0	(7)
Depreciation	10,925		10,925	10,925		10,925	0	0	0
Financial Charges	628		628	665		665	37	0	37
Corporate HR Provision	236		236	516		516	280	0	280
Sewer Surcharge Contingency		343	(343)		5,000	(5,000)	0	(4,657)	(4,657)
Misc. Revenue		84	(84)		304	(304)	0	(220)	(220)
Sewer Surcharge Revenues		54,755	(54,755)		54,864	(54,864)	0	(109)	(109)
<b>Total</b>	<b>55,352</b>	<b>55,352</b>	<b>0</b>	<b>60,348</b>	<b>60,348</b>	<b>0</b>	<b>4,996</b>	<b>(4,996)</b>	<b>0</b>
<b>Sewer Capital</b>									
Debenture Principal	6,459		6,459	6,465		6,465	6	0	6
Capital P.A.Y.G.	11,000		11,000	11,000		11,000	0	0	0
Remissions	294		294	177		177	(117)	0	(117)
Supplementary Assessment		268	(268)		260	(260)	0	8	8
Levy Contingency Reserve		500	(500)		500	(500)	0	0	0
Bell Canada/Public Institutions		346	(346)		355	(355)	0	(9)	(9)
Loss Of GIL Revenue (93-94)		(273)	273				0	(273)	(273)
1995 GIL Revenues		2,229	(2,229)		2,248	(2,248)	0	(19)	(19)
Misc. Revenue		8	(8)				0	8	8
<b>Property Taxes</b>		14,279	(14,279)		14,279	(14,279)	0	0	0
<b>Total</b>	<b>17,753</b>	<b>17,357</b>	<b>396</b>	<b>17,642</b>	<b>17,642</b>	<b>0</b>	<b>(111)</b>	<b>(285)</b>	<b>(396)</b>

# Water Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000	<u>Expend.</u> \$000	<u>Revenue</u> \$000	<u>Net</u> \$000
Operations	31,315	1,163	30,152	35,341	1,886	33,455	4,026	(723)	3,303
Administration & Overhead	8,309		8,309	8,307		8,307	(2)	0	(2)
Debt Charges	4,537		4,537	4,556		4,556	19	0	19
Capital P.A.Y.G.	18,714		18,714	18,714		18,714	0	0	0
- Additional Contribution	2,299		2,299			0	(2,299)	0	(2,299)
Financial Charges	1,025		1,025	803		803	(222)	0	(222)
Corporate HR Provision	876		876	733		733	(143)	0	(143)
Remissions	114		114	124		124	10	0	10
Supplementary Assessment		92	(92)		208	(208)	0	(116)	(116)
Misc. Revenues		1,714	(1,714)		1,695	(1,695)	0	19	19
Sale of Water Revenues		50,658	(50,658)		51,064	(51,064)	0	(406)	(406)
Fire Supply Revenues		13,562	(13,562)		13,725	(13,725)	0	(163)	(163)
<b>Total</b>	<b>67,189</b>	<b>67,189</b>	<b>0</b>	<b>68,578</b>	<b>68,578</b>	<b>0</b>	<b>1,389</b>	<b>(1,389)</b>	<b>0</b>

# Solid Waste Fund - 1995 Operating Results

# ANNEX A

	1995 Actual			1995 Budget			Surplus / (Deficit)		
	Expend.	Revenue	Net	Expend.	Revenue	Net	Expend.	Revenue	Net
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
<b>Solid Waste Management</b>									
Ottawa	13,693	1,400	12,293	13,890	1,469	12,421	197	(69)	128
Vanier	669	39	630	713	85	628	44	(46)	(2)
Nepean	4,290	659	3,631	4,236	656	3,580	(54)	3	(51)
Gloucester	4,067	360	3,707	4,042	340	3,702	(25)	20	(5)
Kanata	2,126	657	1,469	1,861	386	1,475	(265)	271	6
Rockcliffe	201	31	170	190	21	169	(11)	10	(1)
Cumberland	2,113	95	2,018	2,232	227	2,005	119	(132)	(13)
Goulbourn	839	132	707	810	122	688	(29)	10	(19)
Rideau	678	93	585	650	65	585	(28)	28	0
West Carleton	895	200	695	854	179	675	(41)	21	(20)
<b>Landfill Operations</b>									
Operations	3,045	40	3,005	3,617		3,617	572	40	612
Administration & Overhead	1,396		1,396	1,372		1,372	(24)	0	(24)
Debt Charges	112		112	213		213	101	0	101
Capital P.A.Y.G.	939		939	939		939	0	0	0
- Additional Contribution	296		296			0	(296)	0	(296)
Prior Year Deficit	1,095		1,095	1,095		1,095	0	0	0
Corporate HR Provision	32		32	58		58	26	0	26
Financial Charges	(9)		(9)	314		314	323	0	323
Tipping Fee Rebate	62		62	65		65	3	0	3
Compensation Fund	2,324		2,324	2,294		2,294	(30)	0	(30)
Tipping Fee Recovery	(7,966)		(7,966)	(8,325)		(8,325)	(359)	0	(359)
Miscellaneous Revenue		1,286	(1,286)		1,642	(1,642)	0	(356)	(356)
<b>Total</b>	<b>1,326</b>	<b>1,326</b>	<b>0</b>	<b>1,642</b>	<b>1,642</b>	<b>0</b>	<b>316</b>	<b>(316)</b>	<b>0</b>
<b>Solid Waste Future Initiatives</b>									
Diversion Operations	837		837	1,084		1,084	247	0	247
Reserve Fund Contribution	1,421		1,421	9,820		9,820	8,399	0	8,399
Financial Charges	65		65	120		120	55	0	55
R.M.O.C. Contribution	(2,323)		(2,323)	(2,294)		(2,294)	29	0	29
Other Site Tipping Fees		0	0		8,730	(8,730)	0	(8,730)	(8,730)
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,730</b>	<b>8,730</b>	<b>0</b>	<b>8,730</b>	<b>(8,730)</b>	<b>0</b>



**Projected Reserve and Reserve Fund Balances**  
**Rate Supported**

	Cash Balance Dec 31/95 \$000	Contributions From 1996 User Charges \$000	1996 Interest Earned \$000	Previously Approved \$000	Approved** 1996 Commitments \$000	Forecasted Uncommitted Balances Dec. 31/96 \$000
<b>Capital Reserve Funds</b>						
-Water	78,683	22,207	3,348	(33,993)	(23,956)	46,289
-Solid Waste Existing Capacity	15,674	1,110	192	(13,027)	(370)	3,578
-Solid Waste Future Initiatives	1,642	16,306 *	507	(1,346)	(490)	16,619
-Sewer Depreciation	22,040	12,634	1,625	(1,273)	(5,550)	29,476
<b>Vehicles &amp; Equipment Replacement</b>						
-Water & Sewer	7,199	1,388	373	(1,680)	(2,975)	4,305
-Solid Waste	2,102		126		(1,222)	1,006
<b>Total Capital Reserve Funds</b>	<b>127,340</b>	<b>53,645</b>	<b>6,171</b>	<b>(51,319)</b>	<b>(34,563)</b>	<b>101,273</b>
<b>Other Reserves &amp; Reserve Funds</b>						
Sewer Surcharge Contingency	20,016		1,201		(2,000)	19,217
Sewer Maintenance Reserve	4,488		269			4,757
Inventory	2,132					2,132
<b>Total Other</b>	<b>26,636</b>	<b>0</b>	<b>1,470</b>	<b>0</b>	<b>(2,000)</b>	<b>26,106</b>
<b>Total Rate Supported</b>	<b>153,976</b>	<b>53,645</b>	<b>7,641</b>	<b>(51,319)</b>	<b>(36,563)</b>	<b>127,379</b>

\* Assumes a favourable OMB decision retroactive to January 1, 1993.

\*\* Reflects funding of 1995 Operating Deficits as recommended in 1995 Year End Operating Results report.

**Projected Reserve and Reserve Fund Balances**  
**Regional Development Charges**

	Cash Balance Dec 31/95	1996 Revenues *	1996 Interest Earned	Previously Approved	Approved 1996 Commitments	Forecasted Uncommitted Balances Dec. 31/96
	\$000	\$000	\$000	\$000	\$000	\$000
-Transportation	14,717	6,000	851	(6,259)	(7,645)	7,664
-Hospitals	6,544	370	228	(2,925)		4,217
-Transitway	5,495	600	234	(1,887)		4,442
-Water	12,825	1,785	344	(7,992)	(2,000)	4,962
-Sewer	10,654	1,000	289	(6,341)	(1,000)	4,602
-Solid Waste	957	300	55	(196)		1,116
<b>Total Regional</b>						
<b>Development Charges</b>	<b>51,192</b>	<b>10,055</b>	<b>2,001</b>	<b>(25,600)</b>	<b>(10,645)</b>	<b>27,003</b>

\* These revenues are collected from development charges levied on all new development. The legislation governing these reserve funds stipulates that they may be used only to finance growth related capital works and may not be utilized for any other purpose.