

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Napanee T

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		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	3,276,603	246,919	1,602,655	1,427,029
Direct water billings on ratepayers -- own municipality	2	443,579	-		443,579
-- other municipalities	3	116,017	-		116,017
Sewer surcharge on direct water billings -- own municipality	4	277,192	-		277,192
-- other municipalities	5	82,077	-		82,077
Subtotal	6	4,195,468	246,919	1,602,655	2,345,894
PAYMENTS IN LIEU OF TAXATION					
Canada	7	32,589	-	-	32,589
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,669	-		2,669
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	115,195	8,834	57,269	49,092
Ontario Hydro	13	1,597	123	792	682
Liquor Control Board of Ontario	14	7,016	1,070	-	5,946
Other	15	-	-	-	-
Municipal enterprises	16	29,455	-	-	29,455
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	188,521	10,027	58,061	120,433
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	65,640	-	-	65,640
Per Household Police	20	109,400	-	-	109,400
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	337,286	-	-	337,286
General Support	24	163,249	-	-	163,249
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	675,575	-	-	675,575
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	148,721			148,721
Canada specific grants	30	8,578			8,578
Other municipalities - grants and fees	31	234,941			234,941
Fees and service charges	32	431,248			431,248
Subtotal	33	823,488			823,488
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	35,704	-	-	35,704
Fines	37	13,046			13,046
Penalties and interest on taxes	38	48,385			48,385
Investment income - from own funds	39	-			-
- other	40	107,937			107,937
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	95,194			95,194
--	47	-			-
--	48	-			-
Sale of Land	49	105,000			105,000
Subtotal	50	405,266	-	-	405,266
TOTAL REVENUE	51	6,288,318	256,946	1,660,716	4,370,656

For the year ended December 31, 1988.

Napanee T

[illegible]

For the year ended December 31, 1988.

Napanee T

II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Napanee T

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ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	493,288	21,769	8,885	75.480000	88.810000	37,233	1,933	789	444	62	40	40,501
Separate consolidated													
Total all school board taxation	0						835,531	526,103	203,134	11,309	13,870	12,708	1,602,655

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Napanee T

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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	1,215	-	-	25,146
Protection to Persons and Property					
Fire	2	41	-	128,080	6,846
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	42,628	4,208
Emergency measures	6	-	-	-	-
Subtotal	7	41	-	170,708	11,054
Transportation services					
Roadways	8	104,051	-	34,652	20,632
Winter Control	9	7,214	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	32,115
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	111,265	-	34,652	52,747
Environmental services					
Sanitary Sewer System	16	-	-	-	46,731
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	19,581	104,306
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	19,581	151,037
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	33,200	3,276	10,000	191,264
Libraries	38	-	-	-	-
Other Cultural	39	3,000	1,500	-	-
Subtotal	40	36,200	4,776	10,000	191,264
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	3,802	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	3,802	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	148,721	8,578	234,941	431,248

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Napanee T	

		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	177,981	65,174	181,878	31,278	-	-	456,311
Protection to Persons and Property								
Fire	2	227,320	-	93,172	99,813	-	-	420,305
Police	3	535,505	-	44,152	15,120	-	-	594,777
Conservation Authority	4	-	-	-	-	13,472	-	13,472
Protective inspection and control	5	120,064	-	46,342	14,515	-	-	180,921
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	882,889	-	183,666	129,448	13,472	-	1,209,475
Transportation services								
Roadways	8	204,269	12,417	156,809	281,922	-	-	655,417
Winter Control	9	-	-	15,878	-	-	-	15,878
Transit	10	-	-	-	-	-	-	-
Parking	11	46,880	-	22,051	-	-	-	68,931
Street Lighting	12	-	-	50,160	-	-	-	50,160
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	251,149	12,417	244,898	281,922	-	-	790,386
Environmental services								
Sanitary Sewer System	16	150,046	158,368	164,794	25,000	-	-	498,208
Storm Sewer System	17	-	27,744	-	-	-	-	27,744
Waterworks System	18	169,196	125,832	260,119	-	-	-	555,147
Garbage Collection	19	-	-	126,465	-	-	-	126,465
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	319,242	311,944	551,378	25,000	-	-	1,207,564
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	173,667	-	163,462	45,956	10,971	-	394,056
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	5,463	-	-	-	5,463
Subtotal	40	173,667	-	168,925	45,956	10,971	-	399,519
Planning and Development								
Planning and Development	41	-	-	9,231	33,322	-	-	42,553
Commercial and Industrial	42	5,307	16,500	17,332	24,943	-	-	64,082
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	5,307	16,500	26,563	58,265	-	-	106,635
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,810,235	406,035	1,357,308	571,869	24,443	-	4,169,890

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	286,544	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	451,869	
Reserves and Reserve Funds	3	40,000	
Subtotal	4	491,869	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	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	1,270,784	
Canada	21	14,559	
Other Municipalities	22	-	
Subtotal	23	1,285,343	
Other Financing			
Prepaid Special Charges	24	10,835	
Proceeds From Sale of Land and Other Capital Assets	25	381,105	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	128,254	
Subtotal	32	520,194	
Total Sources of Financing	33	2,297,406	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,152,021	
Subtotal	36	2,152,021	
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	-	
Total Applications	42	2,152,021	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	141,159	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	141,159	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	141,159	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Napanee T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	6,388	-	-	11,278
Protection to Persons and Property					
Fire	2	-	-	-	39,813
Police	3	-	-	-	15,120
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	14,515
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	69,448
Transportation services					
Roadways	8	203,643	-	-	684,789
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	203,643	-	-	684,789
Environmental services					
Sanitary Sewer System	16	953,222	-	-	1,150,461
Storm Sewer System	17	-	-	-	-
Waterworks System	18	26,910	-	-	51,558
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	980,132	-	-	1,202,019
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	80,621	14,559	-	119,834
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	80,621	14,559	-	119,834
Planning and Development					
Planning and Development	41	-	-	-	6,388
Commercial and Industrial	42	-	-	-	58,265
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	64,653
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,270,784	14,559	-	2,152,021

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Napanee T

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		1	\$
General Government	1	222,004	
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	40,173	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	40,173	
Environmental services			
Sanitary Sewer System	16	727,266	
Storm Sewer System	17	120,996	
Waterworks System	18	572,990	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,421,252	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	99,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	99,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	1,782,429	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1988.

			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	238,000
: To Canada and agencies			2	183,429
: To other			3	1,064,000
	Subtotal		4	1,485,429
Plus: All debt assumed by the municipality from others			5	297,000
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,782,429
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,683,429
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	99,000
--			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	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1988 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	62,685	31,388		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	136,129	175,833		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	58	-	-		
--	59	-	-		
Total	78	198,814	207,221		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1989	60	-	-	-	-
1990	61	222,872	192,692	-	-
1991	62	245,038	167,686	-	-
1992	63	272,323	141,169	-	-
1993	64	265,740	109,886	-	-
1994-1998	65	253,302	78,716	-	-
1999 onwards	79	523,154	83,140	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,782,429	773,289	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	-			
1990	73	-			
1991	74	-			
1992	75	-			
1993	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		120,668	5,839	126,507							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		31,758	-	31,758							
Road rate	6		103,996	-	103,996							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	5,171	256,422	5,839	262,261	237,321	9,598	-	10,027	-	256,946	144
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	5,171	256,422	5,839	262,261	237,321	9,598	-	10,027	-	256,946	144

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	1,907	783,188	18,737	-	801,925	741,272	30,663	28,176	-	800,111	93
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	4,964	39,645	513	-	40,158	40,156	-	1,687	-	41,843	6,649
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	28,139	789,406	18,091	-	807,497	717,655	32,408	26,890	-	776,953	2,405
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,259	39,958	546	-	40,504	40,501	-	1,308	-	41,809	2,564
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	36,269	1,652,197	37,887	-	1,690,084	1,539,584	63,071	58,061	-	1,660,716	6,901

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Napanee T

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15

		1	\$
Balance at the beginning of the year	1	457,539	
Revenues			
Contributions from revenue fund	2	120,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	-	
--	9	154,297	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	274,297	
Expenditures			
Transferred to capital fund	14	40,000	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	40,000	
Balance at end of year for:			
Reserves	23	691,836	
Reserve Funds	24	-	
Total	25	691,836	
Analysed as follows:			
Working funds	26	123,034	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	10,000	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	483,802	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	75,000	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	691,836	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	762,154	-
Accounts receivable			
Canada	2	7,570	
Ontario	3	587,282	
Region or county	4	-	
Other municipalities	5	42,387	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	96,922	business taxes
Taxes receivable			
Current year's levies	9	192,766	24,152
Previous year's levies	10	86,439	7,711
Prior year's levies	11	17,096	10,958
Penalties and interest	12	35,337	6,949
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	52,272	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,782,429	
Other long term assets	20	373,371	-
Total	21	4,026,025	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	500,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	4,516		
Other municipalities	29	-		
School Boards	30	29,317		
Trade accounts payable	31	768,729		
Other	32	13,707		
Other current liabilities	33	14,222		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	482,173		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,300,256		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	691,836		
Accumulated net revenue (deficit)				
General revenue	42	223,278		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	115,531		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	4,320		
--	53	9,265		
--	54	11,917		
--	55	-		
Region or county	56	144		
School boards	57	6,901		
Unexpended capital financing / (unfinanced capital outlay)	58	141,159		
Total	59	4,026,025		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		8
Non-line Department Support Staff	2		5
Fire	3		5
Police	4		14
Transit	5		1
Public Works	6		11
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		4
Libraries	11		-
Planning	12		-
Total	13		48

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,267,033	231,876	
Wages and salaries					
Employee benefits	15	225,957		19,162	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	2,960,459		
Current year's tax				17	147,863
Previous years' tax				18	34,189
Penalties and interest				19	3,142,511
	Subtotal	20	-		
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)		22	80,257		
- amounts written off		23	17,223		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards				24	9,894
				25	7,329
- recoverable from general municipal revenues				26	-
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		29	3,096,700		
Other (specify)		30	-		
Total reductions		31	-		
Amounts added to the tax roll for collection purposes only		32	-		
Business taxes written off under subsection 495(1) of the Municipal Act		33	8,517		

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19880219
	Due date of last installment (YYYYMMDD)	33	19880422
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19880624
	Due date of last installment (YYYYMMDD)	36	19880903
			\$
Supplementary taxes levied with1990 due date		37	-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place		58	1,504,000	450,000	-
in 1989			300,000		
in 1990		59	1,329,000	-	-
in 1991		60	631,000	-	-
in 1992		61	668,000	-	-
in 1993		62	543,000	-	-
Total		63	4,675,000	300,000	450,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	417,588		340,529	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,188	185,736	257,843	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	1,430	132,739	144,453	
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, 1987					67	-	300,000	-	
Approved in 1988					68	-	200,000	-	
Financed in 1988					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1988					71	-	500,000	-	
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					4,380,000	4,600,000	4,830,000	5,070,000	5,325,000