

1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

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	3,742,162	324,707	1,860,399	1,557,056
Direct water billings on ratepayers -- own municipality	2	454,025	-		454,025
-- other municipalities	3	133,648	-		133,648
Sewer surcharge on direct water billings -- own municipality	4	282,895	-		282,895
-- other municipalities	5	93,197	-		93,197
Subtotal	6	4,705,927	324,707	1,860,399	2,520,821
PAYMENTS IN LIEU OF TAXATION					
Canada	7	31,298	-	-	31,298
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,873	-		2,873
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	125,427	11,098	63,278	51,051
Ontario Hydro	13	1,741	154	878	709
Liquor Control Board of Ontario	14	7,529	1,344	-	6,185
Other	15	-	-	-	-
Municipal enterprises	16	32,105	-	-	32,105
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	200,973	12,596	64,156	124,221
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	675,575	-	-	675,575
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	139,105			139,105
Canada specific grants	30	11,103			11,103
Other municipalities - grants and fees	31	305,728			305,728
Fees and service charges	32	485,379			485,379
Subtotal	33	941,315			941,315
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	37,240	-	-	37,240
Fines	37	20,167			20,167
Penalties and interest on taxes	38	65,018			65,018
Investment income - from own funds	39	-			-
- other	40	213,805			213,805
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	95,599			95,599
--	47	-			-
--	48	-			-
Sale of Land	49	92,500			92,500
Subtotal	50	524,329	-	-	524,329
TOTAL REVENUE	51	7,048,119	337,303	1,924,555	4,786,261

For the year ended December 31, 1989.

Napanee T

2LT - OP

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[illegible]

For the year ended December 31, 1989.

Napanee T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1989.

Napanee T

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III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1989.

Municipality

Napanee T

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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	763,599	31,704	11,800	40.840000	48.040000	31,185	1,523	567	341	81	109	33,806
Separate consolidated													
Total all school board taxation	0						989,060	604,269	234,202	7,782	14,662	10,424	1,860,399

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1989.

This Schedule Not Required For This Municipality

[illegible]

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

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	2,141	1,844	-	26,685
Protection to Persons and Property					
Fire	2	-	-	158,014	13,826
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	53,731	7,763
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	211,745	21,589
Transportation services					
Roadways	8	112,695	-	31,219	14,987
Winter Control	9	7,193	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	57,698
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	119,888	-	31,219	72,685
Environmental services					
Sanitary Sewer System	16	-	-	-	46,853
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	49,755	97,146
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	6,542	-	3,009	-
--	22	-	-	-	-
Subtotal	23	6,542	-	52,764	143,999
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	7,234	8,059	10,000	200,921
Libraries	38	-	-	-	-
Other Cultural	39	3,300	1,200	-	-
Subtotal	40	10,534	9,259	10,000	200,921
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	19,500
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	19,500
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	139,105	11,103	305,728	485,379

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

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	229,964	220,140	150,148	67,412	-	-	667,664
Protection to Persons and Property								
Fire	2	323,270	-	112,865	83,251	-	-	519,386
Police	3	242,598	-	346,169	12,265	-	-	601,032
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	160,964	-	43,470	200	14,708	-	219,342
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	726,832	-	502,504	95,716	14,708	-	1,339,760
Transportation services								
Roadways	8	211,234	12,226	195,900	96,105	-	-	515,465
Winter Control	9	-	-	20,143	-	-	-	20,143
Transit	10	-	-	-	-	-	-	-
Parking	11	49,733	-	44,045	16,026	-	-	109,804
Street Lighting	12	-	-	53,772	-	-	-	53,772
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	260,967	12,226	313,860	112,131	-	-	699,184
Environmental services								
Sanitary Sewer System	16	193,060	242,180	281,623	86,402	-	-	803,265
Storm Sewer System	17	-	28,025	-	-	-	-	28,025
Waterworks System	18	183,516	125,989	279,986	24,940	-	-	614,431
Garbage Collection	19	-	-	154,887	-	-	-	154,887
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	376,576	396,194	716,496	111,342	-	-	1,600,608
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	192,032	-	145,654	40,459	11,800	-	389,945
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	9,694	56,719	-	-	66,413
Subtotal	40	192,032	-	155,348	97,178	11,800	-	456,358
Planning and Development								
Planning and Development	41	-	-	7,349	10,045	-	-	17,394
Commercial and Industrial	42	6,338	16,500	22,868	12,248	-	-	57,954
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	6,338	16,500	30,217	22,293	-	-	75,348
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,792,709	645,060	1,868,573	506,072	26,508	-	4,838,922

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1989.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	141,159	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	406,072	
Reserves and Reserve Funds	3	290,000	
Subtotal	4	696,072	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
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	1,300,000	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	1,300,000	
Grants and Loan Forgiveness			
Ontario	20	294,849	
Canada	21	57,180	
Other Municipalities	22	-	
Subtotal	23	352,029	
Other Financing			
Prepaid Special Charges	24	7,750	
Proceeds From Sale of Land and Other Capital Assets	25	14,716	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	13,506	
--	31	240,000	
Subtotal	32	275,972	
Total Sources of Financing	33	2,624,073	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,824,758	
Subtotal	36	1,824,758	
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	1,824,758	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 658,156	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 658,156	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 658,156	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

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	10,000	-	-	77,412
Protection to Persons and Property					
Fire	2	-	-	-	53,251
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	200
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	53,451
Transportation services					
Roadways	8	89,500	-	-	186,605
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	16,026
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	89,500	-	-	202,631
Environmental services					
Sanitary Sewer System	16	92,000	-	-	1,166,118
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	40,901
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	92,000	-	-	1,207,019
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	10,241	6,780	-	48,220
Libraries	38	-	-	-	-
Other Cultural	39	93,108	50,400	-	200,226
Subtotal	40	103,349	57,180	-	248,446
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	35,799
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	35,799
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	294,849	57,180	-	1,824,758

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Napanee T

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		1	\$
General Government	1	578,831	
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	31,479	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	31,479	
Environmental services			
Sanitary Sewer System	16	1,424,167	
Storm Sewer System	17	106,169	
Waterworks System	18	513,480	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	2,043,816	
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	82,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	82,500	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	2,736,626	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1989.

			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	189,500
: To Canada and agencies			2	172,057
: To other			3	2,116,069
	Subtotal		4	2,477,626
Plus: All debt assumed by the municipality from others			5	259,000
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	2,736,626
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,477,057
Long term bank loans			18	1,177,069
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	82,500
--			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	-

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1989.

Napanee T

6. Ministry of the Environment 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. 1989 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	155,459	76,746		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	152,344	260,511		
- 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	307,803	337,257		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1990	60	393,012	263,050	-	-
1991	61	426,737	230,094	-	-
1992	62	427,457	191,507	-	-
1993	63	423,303	152,053	-	-
1994	64	361,422	111,302	-	-
1995-1999	65	704,695	170,016	-	-
2000 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,736,626	1,118,022	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1990	72	-			
1991	73	-			
1992	74	-			
1993	75	-			
1994	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1989.

		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		165,406	5,769	171,175								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Library rate	5		38,891	-	38,891								
Road rate	6		124,874	-	124,874								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	144	329,171	5,769	334,940	314,902	9,805	-	12,596	-	337,303	2,219
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	-	144	329,171	5,769	334,940	314,902	9,805	-	12,596	-	337,303	2,219

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1989.

		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	93	871,867	15,095	-	886,962	825,578	31,963	30,215	-	887,756	887
	--	31	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
	--	40	6,649	95,750	1,917	-	97,667	97,669	-	2,361	-	100,030	9,012
	--	41	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
	--	50	2,405	881,621	15,325	-	896,946	840,439	30,944	30,760	-	902,143	2,792
	--	51	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
	--	70	2,564	33,271	531	-	33,802	33,806	-	820	-	34,626	3,388
	--	71	-	-	-	-	-	-	-	-	-	-	
	--	72	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	6,901	1,882,509	32,868	-	1,915,377	1,797,492	62,907	64,156	-	1,924,555	16,079

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Napanee T

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		1	
		\$	
Balance at the beginning of the year	1	691,836	
Revenues			
Contributions from revenue fund	2	100,000	
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	288,670	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	388,670	
Expenditures			
Transferred to capital fund	14	290,000	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	290,000	
Balance at the end of the year for:			
Reserves	23	790,506	
Reserve Funds	24	-	
Total	25	790,506	
Analysed as follows:			
Working funds	26	133,034	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workmens' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	527,472	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	105,000	
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	25,000	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	790,506	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

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For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	918,284	-
Accounts receivable			
Canada	2	-	
Ontario	3	239,127	
Region or county	4	31,218	
Other municipalities	5	43,637	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	304,220	business taxes
Taxes receivable			
Current year's levies	9	199,449	31,258
Previous year's levies	10	47,237	10,014
Prior year's levies	11	28,279	11,740
Penalties and interest	12	29,895	8,975
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	54,874	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,736,626	
Other long term assets	20	348,627	-
Total	21	4,971,473	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1989.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	441,610		
Other	32	11,605		
Other current liabilities	33	11,662		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	692,810		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	2,043,816		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	790,506		
Accumulated net revenue (deficit)				
General revenue	42	268,199		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 16,108		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5,559		
--	53	15,321		
--	54	30,039		
--	55	-		
Region or county	56	2,219		
School boards	57	16,079		
Unexpended capital financing / (unfinanced capital outlay)	58	658,156		
Total	59	4,971,473		

Municipality

Napanee T

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For the year ended December 31, 1989.

1. Number of continuous full time employees as at December 31		1			
Administration	1	6			
Non-line Department Support Staff	2	8			
Fire	3	8			
Police	4	-			
Transit	5	-			
Public Works	6	14			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	4			
Libraries	11	-			
Planning	12	-			
Total	13	40			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:	14	1,368,762	280,818		
Wages and salaries	15	262,699	13,316		
Employee benefits					
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	3,399,458			
Previous years' tax	17	232,711			
Penalties and interest	18	64,986			
Subtotal	19	3,697,155			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	66,768			
- amounts written off	23	34,786			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24	20,551			
- recoverable from general municipal revenues	25	14,235			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	3,699,959			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	26,739			
		1			
4. Tax due dates for 1989 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19890224			
Due date of last installment (YYYYMMDD)	33	19890421			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19890623			
Due date of last installment (YYYYMMDD)	36	19890922			
		\$			
Supplementary taxes levied with 1990 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
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1990	58	1,329,000	1,000,000	-	-
in 1991	59	631,000	-	-	-
in 1992	60	668,000	-	-	-
in 1993	61	543,000	-	-	-
in 1994	62	500,000	-	-	-
Total	63	3,671,000	1,000,000	-	-

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	374,806	278,272		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1989 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	1,443	191,255	262,770	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1989 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	1,430	130,157	152,738	
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, 1988					67	-	500,000	-	
Approved in 1989					68	-	1,000,000	-	
Financed in 1989					69	-	1,300,000	-	
No long term financing necessary					70	-	200,000	-	
Approved but not financed as at December 31, 1989					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1989					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1990	1991	1992	1993	1994
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					4,975,000	5,200,000	5,460,000	5,730,000	6,016,000