

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

For the year ended December 31, 1990.

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	4,259,856	428,901	2,136,439	1,694,516
Direct water billings on ratepayers -- own municipality	2	448,158	-		448,158
-- other municipalities	3	172,380	-		172,380
Sewer surcharge on direct water billings -- own municipality	4	392,127	-		392,127
-- other municipalities	5	162,919	-		162,919
Subtotal	6	5,435,440	428,901	2,136,439	2,870,100
PAYMENTS IN LIEU OF TAXATION					
Canada	7	34,714	-	-	34,714
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	5,446	-		5,446
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	137,565	14,087	69,875	53,603
Ontario Hydro	13	1,908	196	967	745
Liquor Control Board of Ontario	14	8,201	1,707	-	6,494
Other	15	-	-	-	-
Municipal enterprises	16	35,191	-	-	35,191
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	223,025	15,990	70,842	136,193
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	175,040	-	-	175,040
Per Household Police	20	-	-	-	-
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	144,054			144,054
Canada specific grants	30	12,172			12,172
Other municipalities - grants and fees	31	422,536			422,536
Fees and service charges	32	488,819			488,819
Subtotal	33	1,067,581			1,067,581
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	57,529	-	-	57,529
Fines	37	27,146			27,146
Penalties and interest on taxes	38	70,022			70,022
Investment income - from own funds	39	-			-
- other	40	161,618			161,618
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	71,755			71,755
--	47	-			-
--	48	-	-	-	
Sale of Land	49	172,216			172,216
Subtotal	50	560,286	-	-	560,286
TOTAL REVENUE	51	7,961,907	444,891	2,207,281	5,309,735

For the year ended December 31, 1990.

Napanee T

2LT - OP

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[illegible]

For the year ended December 31, 1990.

Napanee T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Napanee T

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III. School board purposes

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

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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	660,583	45,821	18,025	48.170000	56.670000	31,820	2,597	1,021	-	132	60	35,630
Separate consolidated													
Total all school board taxation	0						1,158,601	684,461	263,720	4,550	13,264	11,843	2,136,439

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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	2,025	-	-	23,998
Protection to Persons and Property					
Fire	2	-	-	229,136	5,806
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	84,243	4,874
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	313,379	10,680
Transportation services					
Roadways	8	107,935	-	32,095	11,962
Winter Control	9	11,993	-	-	-
Transit	10	-	-	-	-
Parking	11	-	2,730	-	73,553
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	119,928	2,730	32,095	85,515
Environmental services					
Sanitary Sewer System	16	-	-	-	46,853
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	58,933	70,333
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	15,000	-	7,429	-
--	22	-	-	-	-
Subtotal	23	15,000	-	66,362	117,186
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	7,101	7,642	10,000	234,530
Libraries	38	-	-	-	-
Other Cultural	39	-	1,800	700	-
Subtotal	40	7,101	9,442	10,700	234,530
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	16,910
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	16,910
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	144,054	12,172	422,536	488,819

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality

Napanee T

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		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	249,293	211,589	149,807	36,146	-	-	646,835
Protection to Persons and Property								
Fire	2	385,727	-	134,462	149,759	-	-	669,948
Police	3	2,211	-	581,440	-	-	-	583,651
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	176,145	-	48,077	5,298	19,149	-	248,669
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	564,083	-	763,979	155,057	19,149	-	1,502,268
Transportation services								
Roadways	8	221,005	12,267	160,553	172,337	-	-	566,162
Winter Control	9	-	-	29,152	-	-	-	29,152
Transit	10	-	-	-	-	-	-	-
Parking	11	62,262	-	38,167	-	-	-	100,429
Street Lighting	12	-	-	64,502	-	-	-	64,502
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	283,267	12,267	292,374	172,337	-	-	760,245
Environmental services								
Sanitary Sewer System	16	220,573	312,459	383,290	24,242	-	-	940,564
Storm Sewer System	17	-	26,315	-	-	-	-	26,315
Waterworks System	18	211,770	124,688	373,372	21,357	-	-	731,187
Garbage Collection	19	-	-	171,292	-	-	-	171,292
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	432,343	463,462	927,954	45,599	-	-	1,869,358
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	229,634	-	168,885	100,877	9,450	-	508,846
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	9,996	-	-	-	9,996
Subtotal	40	229,634	-	178,881	100,877	9,450	-	518,842
Planning and Development								
Planning and Development	41	-	-	14,749	-	-	-	14,749
Commercial and Industrial	42	4,329	16,500	38,074	115,370	-	-	174,273
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	4,329	16,500	52,823	115,370	-	-	189,022
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,762,949	703,818	2,365,818	625,386	28,599	-	5,486,570

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	658,156
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		550,386
Reserves and Reserve Funds	3		309,770
Subtotal	4		860,156
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		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		193,140
Canada	21		17,410
Other Municipalities	22		-
Subtotal	23		210,550
Other Financing			
Prepaid Special Charges	24		950
Proceeds From Sale of Land and Other Capital Assets	25		1,300
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		-
--	30		12,636
--	31		-
Subtotal	32		14,886
Total Sources of Financing	33		1,085,592
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		1,168,473
Subtotal	36		1,168,473
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		1,168,473
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	575,275
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	575,275
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	-	575,275
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	400	-	-	11,546
Protection to Persons and Property					
Fire	2	-	-	-	119,759
Police	3	-	-	-	25,000
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,298
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	150,057
Transportation services					
Roadways	8	103,000	-	-	258,187
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	103,000	-	-	258,187
Environmental services					
Sanitary Sewer System	16	18,916	-	-	227,952
Storm Sewer System	17	-	-	-	-
Waterworks System	18	13,916	-	-	21,357
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	32,832	-	-	249,309
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	47,766	17,410	-	155,283
Libraries	38	-	-	-	-
Other Cultural	39	9,142	-	-	3,721
Subtotal	40	56,908	17,410	-	159,004
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	340,370
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	340,370
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	193,140	17,410	-	1,168,473

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Napanee T

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		1	\$
General Government	1	431,093	
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	21,886	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	21,886	
Environmental services			
Sanitary Sewer System	16	1,286,724	
Storm Sewer System	17	89,907	
Waterworks System	18	447,170	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,823,801	
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	66,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	66,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	2,342,780	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1990.

			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	137,000
: To Canada and agencies			2	159,519
: To other			3	1,829,261
	Subtotal		4	2,125,780
Plus: All debt assumed by the municipality from others			5	217,000
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	2,342,780
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,248,519
Long term bank loans			18	1,028,261
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	66,000
--			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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	150,622	63,999		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	184,724	304,473		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
Total	78	335,346	368,472		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1991	60	426,737	266,844	-	-
1992	61	412,217	216,007	-	-
1993	62	423,303	164,303	-	-
1994	63	361,421	111,302	-	-
1995	64	256,477	73,250	-	-
1996-2000	65	462,625	96,766	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,342,780	928,472	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

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For the year ended December 31, 1990.

		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		260,542	6,017	266,559							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		49,406	-	49,406							
Road rate	6		128,378	-	128,378							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	2,219	438,326	6,017	444,343	416,651	12,250	-	15,990	-	444,891	2,767
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	2,219	438,326	6,017	444,343	416,651	12,250	-	15,990	-	444,891	2,767

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1990.

		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	887	1,064,423	15,132	-	1,079,555	1,012,769	33,998	34,897	-	1,081,664	2,996
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	9,012	95,311	514	-	95,825	95,181	551	3,001	-	98,733	11,920
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	2,792	979,598	13,819	-	993,417	923,485	34,549	31,820	-	989,854	- 771
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	3,388	36,118	192	-	36,310	35,630	276	1,124	-	37,030	4,108
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	16,079	2,175,450	29,657	-	2,205,107	2,067,065	69,374	70,842	-	2,207,281	18,253

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Napanee T

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		1 \$
Balance at the beginning of the year	1	790,506
Revenues		
Contributions from revenue fund	2	75,000
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	262,267
--	10	-
--	11	-
--	12	-
Total revenue	13	337,267
Expenditures		
Transferred to capital fund	14	309,770
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	309,770
Balance at the end of the year for:		
Reserves	23	818,003
Reserve Funds	24	-
Total	25	818,003
Analysed as follows:		
Working funds	26	143,034
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	15,000
- roads	35	20,000
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	504,969
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	135,000
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	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	818,003

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	532,836	-
Accounts receivable			
Canada	2	1,470	
Ontario	3	268,608	
Region or county	4	30,574	
Other municipalities	5	46,752	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	290,426	business taxes
Taxes receivable			
Current year's levies	9	424,936	55,266
Previous year's levies	10	66,751	13,705
Prior year's levies	11	44,212	16,621
Penalties and interest	12	54,643	12,784
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	55,047	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	2,342,780	
Other long term assets	20	98,327	-
Total	21	4,247,362	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1990.

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	6,188		
Trade accounts payable	31	322,476		
Other	32	9,388		
Other current liabilities	33	26,057		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	542,886		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,799,894		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	818,003		
Accumulated net revenue (deficit)				
General revenue	42	284,682		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 200,393		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	16,263		
--	53	18,121		
--	54	7,502		
--	55	-		
Region or county	56	2,767		
School boards	57	18,253		
Unexpended capital financing / (unfinanced capital outlay)	58	575,275		
Total	59	4,247,362		

Municipality

Napanee T

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For the year ended December 31, 1990.

1. Number of continuous full time employees as at December 31		1			
Administration	1	6			
Non-line Department Support Staff	2	5			
Fire	3	8			
Police	4	-			
Transit	5	-			
Public Works	6	16			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	4			
Libraries	11	-			
Planning	12	-			
Total	13	39			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:	14	1,171,461	343,193		
Wages and salaries	15	215,546	16,474		
Employee benefits					
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	3,897,394			
Previous years' tax	17	156,571			
Penalties and interest	18	41,743			
Subtotal	19	4,095,708			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22	59,501			
- amounts written off	23	46,444			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards	24	39,916			
- recoverable from general municipal revenues	25	18,477			
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	4,141,044			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	19,190			
		1			
4. Tax due dates for 1990 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19900223			
Due date of last installment (YYYYMMDD)	33	19900420			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19900622			
Due date of last installment (YYYYMMDD)	36	19900921			
		\$			
Supplementary taxes levied with 1994 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 1992	58	1,500,000	1,000,000	-	-
in 1993	59	400,000	-	-	-
in 1994	60	550,000	-	-	-
in 1995	61	550,000	-	-	-
in 1996	62	500,000	-	-	-
Total	63	3,500,000	1,000,000	-	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82	346,123	233,392	
7. Analysis of direct water and sewer billings as at December 31								
Water			number of residential units	1990 billings residential units		all other properties	computer use only	
			1	2		3	4	
				\$		\$		
	In this municipality	39	1,260	195,600		252,558		
	In other municipalities (specify municipality)							
	--	40	-	-		-	-	
	--	41	-	-		-	-	
	--	42	-	-		-	-	
	--	43	-	-		-	-	
	--	64	-	-		-	-	
Sewer			number of residential units	1990 billings residential units		all other properties	computer use only	
			1	2		3	4	
				\$		\$		
	In this municipality	44	1,250	186,456		205,671		
	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, 1989		67	-	-	-	-	-	
Approved in 1990		68	-	-	-	-	-	
Financed in 1990		69	-	-	-	-	-	
No long term financing necessary		70	-	-	-	-	-	
Approved but not financed as at December 31, 1990		71	-	-	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-	-	-	
12. Forecast of total revenue fund expenditures								
		1991	1992	1993	1994	1995		
		1	2	3	4	5		
		\$	\$	\$	\$	\$		
73		5,760,000	6,050,000	6,350,000	6,660,000	7,000,000		