

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Napanee T

1
3

For the year ended December 31, 1991.

| | | 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 | 4,868,859 | 531,900 | 2,483,220 | 1,853,739 |
| Direct water billings on ratepayers -- own municipality | 2 | 540,615 | - | | 540,615 |
| -- other municipalities | 3 | 221,261 | - | | 221,261 |
| Sewer surcharge on direct water billings -- own municipality | 4 | 609,821 | - | | 609,821 |
| -- other municipalities | 5 | 269,141 | - | | 269,141 |
| Subtotal | 6 | 6,509,697 | 531,900 | 2,483,220 | 3,494,577 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 38,176 | - | - | 38,176 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | | | | | |
| The Municipal Tax Assistance Act | 9 | 5,875 | - | | 5,875 |
| The Municipal Act, section 157 | 10 | - | - | | - |
| Other | 11 | - | - | | - |
| Ontario Enterprises | | | | | |
| Ontario Housing Corporation | 12 | 151,018 | 16,733 | 78,002 | 56,283 |
| Ontario Hydro | 13 | 2,098 | 233 | 1,083 | 782 |
| Liquor Control Board of Ontario | 14 | 8,845 | 2,027 | - | 6,818 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | 38,700 | - | - | 38,700 |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 244,712 | 18,993 | 79,085 | 146,634 |
| 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 | 709,354 | - | - | 709,354 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 151,983 | | | 151,983 |
| Canada specific grants | 30 | 9,908 | | | 9,908 |
| Other municipalities - grants and fees | 31 | 511,900 | | | 511,900 |
| Fees and service charges | 32 | 494,131 | | | 494,131 |
| Subtotal | 33 | 1,167,922 | | | 1,167,922 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 63,393 | - | - | 63,393 |
| Fines | 37 | 16,610 | | | 16,610 |
| Penalties and interest on taxes | 38 | 126,792 | | | 126,792 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 143,578 | | | 143,578 |
| Sales of publications, equipment, etc | 42 | 5,930 | | | 5,930 |
| Contributions from capital fund | 43 | - | | | - |
| Contributions from reserves and reserve funds | 44 | - | | | - |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | 54,415 | | | 54,415 |
| -- | 47 | - | | | - |
| -- | 48 | - | | | - |
| Sale of Land | 49 | 40,000 | | | 40,000 |
| Subtotal | 50 | 450,718 | - | - | 450,718 |
| TOTAL REVENUE | 51 | 9,082,403 | 550,893 | 2,562,305 | 5,969,205 |

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Napanee T

2LT - OP

4

| | 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 | 661,922 | 122,138 | 52,550 | 50.020000 | 58.850000 | 33,109 | 7,188 | 3,093 | - | 56 | 29 | 43,475 |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Separate consolidated | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| | | | | | | | | | | | | | |
| Total all school board taxation | 0 | | | | | | 1,351,604 | 783,509 | 301,820 | 5,144 | 27,758 | 13,385 | 2,483,220 |

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Napanee T

3

7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|---|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | 4,917 | 2,027 | - | 30,292 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | 299,224 | 10,708 |
| Police | 3 | - | - | - | - |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | 82,325 | 5,006 |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | 381,549 | 15,714 |
| Transportation services | | | | | |
| Roadways | 8 | 117,433 | - | 38,265 | 17,858 |
| Winter Control | 9 | 13,849 | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | 4,550 | - | - | 68,050 |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | - | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 135,832 | - | 38,265 | 85,908 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | - | 46,536 |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | 58,033 | 75,829 |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | 10,253 | - |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | - | - | 68,286 | 122,365 |
| 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 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | 11,234 | 7,181 | 23,000 | 199,832 |
| Libraries | 38 | - | - | - | - |
| Other Cultural | 39 | - | 700 | 800 | - |
| Subtotal | 40 | 11,234 | 7,881 | 23,800 | 199,832 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | - |
| Commercial and Industrial | 42 | - | - | - | - |
| Residential Development | 43 | - | - | - | 40,020 |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 40,020 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 151,983 | 9,908 | 511,900 | 494,131 |

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

| |
|-----------|
| Napanee T |
|-----------|

4
8

For the year ended December 31, 1991.

| | | 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 | 264,214 | 198,940 | 216,638 | 39,615 | - | - | 719,407 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 400,524 | - | 142,127 | 146,026 | - | - | 688,677 |
| Police | 3 | - | - | 646,897 | - | - | - | 646,897 |
| Conservation Authority | 4 | - | - | - | - | 15,041 | - | 15,041 |
| Protective inspection and control | 5 | 193,626 | - | 52,959 | 4,636 | - | - | 251,221 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 594,150 | - | 841,983 | 150,662 | 15,041 | - | 1,601,836 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 228,437 | 12,223 | 215,930 | 151,134 | - | - | 607,724 |
| Winter Control | 9 | - | - | 33,762 | - | - | - | 33,762 |
| Transit | 10 | - | - | - | - | - | - | - |
| Parking | 11 | 67,136 | - | 23,191 | 907 | - | - | 91,234 |
| Street Lighting | 12 | - | - | 58,257 | 11,000 | - | - | 69,257 |
| Air Transportation | 13 | - | - | - | - | - | - | - |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 295,573 | 12,223 | 331,140 | 163,041 | - | - | 801,977 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | 273,425 | 299,637 | 381,733 | 26,451 | - | - | 981,246 |
| Storm Sewer System | 17 | - | 27,757 | - | - | - | - | 27,757 |
| Waterworks System | 18 | 297,141 | 123,633 | 354,957 | 31,540 | - | - | 807,271 |
| Garbage Collection | 19 | - | - | 234,100 | 26,448 | - | - | 260,548 |
| Garbage Disposal | 20 | - | - | - | - | - | - | - |
| Pollution Control | 21 | - | - | - | - | - | - | - |
| -- | 22 | - | - | - | - | - | - | - |
| Subtotal | 23 | 570,566 | 451,027 | 970,790 | 84,439 | - | - | 2,076,822 |
| 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 | - | - | - | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | - | - | - | - | - | - |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 240,732 | - | 150,982 | 130,003 | 11,065 | - | 532,782 |
| Libraries | 38 | - | - | - | - | - | - | - |
| Other Cultural | 39 | - | - | 9,660 | - | - | - | 9,660 |
| Subtotal | 40 | 240,732 | - | 160,642 | 130,003 | 11,065 | - | 542,442 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | - | - | 9,840 | - | - | - | 9,840 |
| Commercial and Industrial | 42 | 5,505 | 16,500 | 30,135 | 2,074 | - | - | 54,214 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 5,505 | 16,500 | 39,975 | 2,074 | - | - | 64,054 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 1,970,740 | 678,690 | 2,561,168 | 569,834 | 26,106 | - | 5,806,538 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

| | | 1 \$ |
|--|----|-----------|
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 575,275 |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 464,379 |
| Reserves and Reserve Funds | 3 | 196,624 |
| Subtotal | 4 | 661,003 |
| 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 | 557,097 |
| Canada | 21 | - |
| Other Municipalities | 22 | 277,855 |
| Subtotal | 23 | 834,952 |
| Other Financing | | |
| Prepaid Special Charges | 24 | 1,500 |
| Proceeds From Sale of Land and Other Capital Assets | 25 | 50,489 |
| Investment Income | | |
| From Own Funds | 26 | - |
| Other | 27 | - |
| Donations | 28 | 85,270 |
| -- | 30 | - |
| -- | 31 | - |
| Subtotal | 32 | 137,259 |
| Total Sources of Financing | 33 | 1,633,214 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 2,057,693 |
| Subtotal | 36 | 2,057,693 |
| 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 | 2,057,693 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 150,796 |
| Amount Reported in Line 43 Analysed as Follows: | | |
| Unapplied Capital Receipts (Negative) | 44 | 150,796 |
| 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 | 150,796 |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Napanee T

6
10

| | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|---|-------------------|------------------|-------------------------|------------------------------|
| | Ontario Grants | Canada Grants | Other municipalities | |
| | 1 \$ | 2 \$ | 3 \$ | |
| General Government | 1 | - | - | 44,615 |
| Protection to Persons and Property | | | | |
| Fire | 2 | - | 188,931 | 638,599 |
| Police | 3 | - | - | - |
| Conservation Authority | 4 | - | - | - |
| Protective inspection and control | 5 | - | - | 4,636 |
| Emergency measures | 6 | - | - | - |
| Subtotal | 7 | - | 188,931 | 643,235 |
| Transportation services | | | | |
| Roadways | 8 | 350,122 | - | 631,799 |
| Winter Control | 9 | - | - | - |
| Transit | 10 | - | - | - |
| Parking | 11 | - | - | 907 |
| Street Lighting | 12 | - | - | 74,335 |
| Air Transportation | 13 | - | - | - |
| -- | 14 | - | - | - |
| Subtotal | 15 | 350,122 | - | 707,041 |
| Environmental services | | | | |
| Sanitary Sewer System | 16 | 9,144 | - | 26,451 |
| Storm Sewer System | 17 | - | - | - |
| Waterworks System | 18 | 39,347 | - | 249,377 |
| Garbage Collection | 19 | 83,484 | - | 110,388 |
| Garbage Disposal | 20 | - | - | - |
| Pollution Control | 21 | - | - | - |
| -- | 22 | - | - | - |
| Subtotal | 23 | 131,975 | - | 386,216 |
| 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 | - | - | - |
| Assistance to Children | 33 | - | - | - |
| Day Nurseries | 34 | - | - | - |
| -- | 35 | - | - | - |
| Subtotal | 36 | - | - | - |
| Recreation and Cultural Services | | | | |
| Parks and Recreation | 37 | 75,000 | - | 270,823 |
| Libraries | 38 | - | - | - |
| Other Cultural | 39 | - | - | 3,698 |
| Subtotal | 40 | 75,000 | - | 274,521 |
| Planning and Development | | | | |
| Planning and Development | 41 | - | - | - |
| Commercial and Industrial | 42 | - | - | 2,065 |
| Residential Development | 43 | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - |
| -- | 46 | - | - | - |
| Subtotal | 47 | - | - | 2,065 |
| Electricity | 48 | - | - | - |
| Gas | 49 | - | - | - |
| Telephone | 50 | - | - | - |
| Total | 51 | 557,097 | - | 2,057,693 |

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

| |
|-----------|
| Napanee T |
|-----------|

7
11

For the year ended December 31, 1991.

| | | 1 \$ |
|---|-------------|-----------|
| General Government | 1 | 277,747 |
| 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 | 11,393 |
| Winter Control | 9 | - |
| Transit | 10 | - |
| Parking | 11 | - |
| Street Lighting | 12 | - |
| Air Transportation | 13 | - |
| -- | 14 | - |
| | Subtotal 15 | 11,393 |
| Environmental services | | |
| Sanitary Sewer System | 16 | 1,135,935 |
| Storm Sewer System | 17 | 71,253 |
| Waterworks System | 18 | 372,670 |
| Garbage Collection | 19 | - |
| Garbage Disposal | 20 | - |
| Pollution Control | 21 | - |
| -- | 22 | - |
| | Subtotal 23 | 1,579,858 |
| 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 | - |
| Assistance 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 | 49,500 |
| Residential Development | 43 | - |
| Agriculture and Reforestation | 44 | - |
| Tile Drainage and Shoreline Assistance | 45 | - |
| -- | 46 | - |
| | Subtotal 47 | 49,500 |
| Electricity | 48 | - |
| Gas | 49 | - |
| Telephone | 50 | - |
| | Total 51 | 1,918,498 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

8
12

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

| | | 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 | 81,500 |
| : To Canada and agencies | 2 | 145,696 |
| : To other | 3 | 1,520,302 |
| Subtotal | 4 | 1,747,498 |
| Plus: All debt assumed by the municipality from others | 5 | 171,000 |
| 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 | 1,918,498 |
| Amount reported in line 15 analyzed as follows: | | |
| Sinking fund debentures | 16 | - |
| Installment (serial) debentures | 17 | 992,696 |
| Long term bank loans | 18 | 876,302 |
| Lease purchase agreements | 19 | - |
| Mortgages | 20 | - |
| Ministry of the Environment | 21 | - |
| -- | 22 | 49,500 |
| -- | 23 | - |
| 24 | 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 | 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 | - |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1991.

| 6. Ministry of the Environment Provincial Projects | | accumulated | total | debt |
|--|----|-------------------|-------------|---------|
| | | surplus (deficit) | outstanding | 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. 1991 Debt Charges | | principal | | interest | |
|--|-----------|----------------|----|----------------|----|
| | | 1 | 2 | 1 | 2 |
| | | \$ | \$ | \$ | \$ |
| Recovered from the consolidated revenue fund | | | | | |
| - general tax rates * | 50 | 157,216 | | 45,589 | |
| - special are rates and special charges | 51 | - | | - | |
| - benefitting landowners | 52 | - | | - | |
| - user rates (consolidated entities) | 53 | 267,065 | | 208,820 | |
| Recovered from reserve funds | 54 | - | | - | |
| Recovered from unconsolidated entities | | | | | |
| - hydro | 55 | - | | - | |
| - gas and telephone | 56 | - | | - | |
| -- | 57 | - | | - | |
| -- | 58 | - | | - | |
| -- | 59 | - | | - | |
| Total | 78 | 424,281 | | 254,409 | |

| 8. Future principal and interest payments on EXISTING net debt | | recoverable from the consolidated revenue fund | | recoverable from reserve funds | | recoverable from unconsolidated entities | |
|--|-----------|--|----------------|--------------------------------|----------|--|----------|
| | | principal | interest | principal | interest | principal | interest |
| | | 1 | 2 | 3 | 4 | 5 | 6 |
| | | \$ | \$ | \$ | \$ | \$ | \$ |
| 1992 | 60 | 427,457 | 216,007 | - | - | - | - |
| 1993 | 61 | 423,303 | 164,303 | - | - | - | - |
| 1994 | 62 | 361,421 | 111,302 | - | - | - | - |
| 1995 | 63 | 256,477 | 73,250 | - | - | - | - |
| 1996 | 64 | 124,658 | 48,854 | - | - | - | - |
| 1997-2001 | 65 | 325,182 | 47,912 | - | - | - | - |
| 2002 onwards | 79 | - | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - | - |
| Total | 71 | 1,918,498 | 661,628 | - | - | - | - |

* Includes interest to earned on Ministry of the Environment debt retirement funds

| 9. Future principal payments on EXPECTED NEW debt | | 1 |
|---|-----------|----|
| | | \$ |
| 1992 | 72 | - |
| 1993 | 73 | - |
| 1994 | 74 | - |
| 1995 | 75 | - |
| 1996 | 76 | - |
| Total | 77 | - |

10. Other notes (attach supporting schedules as required)

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

| | 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 | 333,730 | 9,850 | 343,580 | | | | | | | | |
| Special pupose requisitions | | | | | | | | | | | | |
| Water rate | 2 | - | - | - | | | | | | | | |
| Transit rate | 3 | - | - | - | | | | | | | | |
| Sewer rate | 4 | - | - | - | | | | | | | | |
| Library rate | 5 | 54,808 | - | 54,808 | | | | | | | | |
| Road rate | 6 | 153,061 | - | 153,061 | | | | | | | | |
| -- | 7 | - | - | - | | | | | | | | |
| -- | 8 | - | - | - | | | | | | | | |
| Payments in lieu of taxes | 9 | - | - | - | | | | | | | | |
| Telephone and telegraph taxation | 10 | - | - | - | | | | | | | | |
| Subtotal levied by mill rate -- general | 11 | 2,767 | 541,599 | 9,850 | 551,449 | 516,520 | 15,380 | - | 18,993 | - | 550,893 | 2,211 |
| Special purpose requisitions | | | | | | | | | | | | |
| Water | 12 | - | - | - | | | | | | | | |
| Transit | 13 | - | - | - | | | | | | | | |
| Sewer | 14 | - | - | - | | | | | | | | |
| Library | 15 | - | - | - | | | | | | | | |
| -- | 16 | - | - | - | | | | | | | | |
| -- | 17 | - | - | - | | | | | | | | |
| Subtotal levied by mill rate -- special areas | 18 | - | - | - | - | - | - | - | - | - | - | - |
| Speical charges | 19 | - | - | - | - | - | - | - | - | - | - | - |
| Direct water billings | 20 | - | - | - | - | - | - | - | - | - | - | - |
| Sewer surcharge on direct water billings | 21 | - | - | - | - | - | - | - | - | - | - | - |
| Total region or county | 22 | 2,767 | 541,599 | 9,850 | 551,449 | 516,520 | 15,380 | - | 18,993 | - | 550,893 | 2,211 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

| | | 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 | 2,996 | 1,202,659 | 23,657 | - | 1,226,316 | 1,151,007 | 37,908 | 38,296 | - | 1,227,211 | 3,891 |
| -- | 31 | - | - | - | - | - | - | - | - | - | - | - |
| Elementary separate (specify) | | | | | | | | | | | | |
| -- | 40 | 11,920 | 125,141 | 234 | - | 125,375 | 118,631 | 1,364 | 3,183 | - | 123,178 | 9,723 |
| -- | 41 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 42 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary Public (specify) | | | | | | | | | | | | |
| -- | 50 | 771 | 1,138,007 | 22,311 | - | 1,160,318 | 1,094,997 | 34,594 | 36,440 | - | 1,166,031 | 4,942 |
| -- | 51 | - | - | - | - | - | - | - | - | - | - | - |
| Secondary separate (specify) | | | | | | | | | | | | |
| -- | 70 | 4,108 | 47,930 | 85 | - | 48,015 | 43,475 | 1,244 | 1,166 | - | 45,885 | 1,978 |
| -- | 71 | - | - | - | - | - | - | - | - | - | - | - |
| -- | 72 | - | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | 18,253 | 2,513,737 | 46,287 | - | 2,560,024 | 2,408,110 | 75,110 | 79,085 | - | 2,562,305 | 20,534 |

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Napanee T

10

15

For the year ended December 31, 1991.

| | | 1 \$ |
|--|----|---------|
| Balance at the beginning of the year | 1 | 818,003 |
| Revenues | | |
| Contributions from revenue fund | 2 | 105,455 |
| 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 | 201,385 |
| -- | 10 | - |
| -- | 11 | - |
| -- | 12 | - |
| Total revenue | 13 | 306,840 |
| Expenditures | | |
| Transferred to capital fund | 14 | 196,624 |
| Transferred to revenue fund | 15 | - |
| Charges for long term liabilities - principal and interest | 16 | - |
| -- | 63 | - |
| -- | 20 | - |
| -- | 21 | - |
| Total expenditure | 22 | 196,624 |
| Balance at the end of the year for: | | |
| Reserves | 23 | 928,219 |
| Reserve Funds | 24 | - |
| Total | 25 | 928,219 |
| Analysed as follows: | | |
| Working funds | 26 | 153,034 |
| 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 | - |
| - roads | 35 | 10,000 |
| - sanitary and storm sewers | 36 | - |
| - parks and recreation | 64 | - |
| - library | 65 | - |
| - other cultural | 66 | - |
| - water | 38 | 694,730 |
| - transit | 39 | - |
| - housing | 40 | - |
| - industrial development | 41 | - |
| - other and unspecified | 42 | 70,455 |
| 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 | 928,219 |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

| | | 1 \$ | 2 \$ |
|---|----|-----------|--------------------|
| ASSETS | | | |
| Current assets | | | |
| Cash | 1 | 69,940 | - |
| Accounts receivable | | | |
| Canada | 2 | 76,510 | |
| Ontario | 3 | 431,285 | |
| Region or county | 4 | 54,643 | |
| Other municipalities | 5 | 9,563 | |
| School Boards | 6 | - | portion of taxes |
| Waterworks | 7 | - | receivable for |
| Other (including unorganized areas) | 8 | 573,040 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 601,589 | 51,680 |
| Previous year's levies | 10 | 178,805 | 16,834 |
| Prior year's levies | 11 | 56,175 | 16,672 |
| Penalties and interest | 12 | 92,902 | 13,066 |
| Less allowance for uncollectables (negative) | 13 | - 10,000 | - 10,000 |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | - | |
| Other current assets | 18 | 64,591 | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | 1,918,498 | for tax sale / tax |
| Other long term assets | 20 | 24,000 | registration |
| | 21 | 4,141,541 | - |
| Total | | | |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

| LIABILITIES | | | portion of loans not from chartered banks |
|--|----|------------------|--|
| Current Liabilities | | | |
| Temporary loans - current purposes | 22 | 105,000 | - |
| - 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 | 653,793 | |
| Other | 32 | 6,610 | |
| Other current liabilities | 33 | 67,038 | |
| Net long term liabilities | | | |
| Recoverable from the Consolidated Revenue Fund | | | |
| - general tax rates | 34 | 338,639 | |
| - special area rates and special charges | 35 | - | |
| - benefitting landowners | 36 | - | |
| - user rates (consolidated entities) | 37 | 1,579,859 | |
| Recoverable from Reserve Funds | 38 | - | |
| Recoverable from unconsolidated entities | 39 | - | |
| Less: Own holdings (negative) | 40 | - | |
| Reserves and reserve funds | 41 | 928,219 | |
| Accumulated net revenue (deficit) | | | |
| General revenue | 42 | 291,630 | |
| Special charges and special areas (specify) | | | |
| -- | 43 | - | |
| -- | 44 | - | |
| -- | 45 | - | |
| -- | 46 | - | |
| Consolidated local boards (specify) | | | |
| Transit operations | 47 | - | |
| Water operations | 48 | 46,862 | |
| Libraries | 49 | - | |
| Cemetaries | 50 | - | |
| Recreation, community centres and arenas | 51 | - | |
| -- | 52 | 10,361 | |
| -- | 53 | 26,211 | |
| -- | 54 | 7,502 | |
| -- | 55 | - | |
| Region or county | 56 | 2,211 | |
| School boards | 57 | 20,534 | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | 150,796 | |
| Total | 59 | 4,141,541 | |

1991 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

12
17

STATISTICAL DATA

For the year ended December 31, 1991.

| | | balance of fund | loans outstanding | | | |
|---|--|--|-------------------------------------|--|-----------------------|------|
| | | 1 | 2 | | | |
| | | \$ | \$ | | | |
| 6. | Ontario Home Renewal Plan trust fund at year end | 82 | 330,820 | 202,182 | | |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | | |
| | | number of residential units | 1991 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Water | In this municipality | 39 | 1,429 | 224,567 | 316,048 | |
| | In other municipalities (specify municipality) | | | | | |
| | -- | 40 | - | - | - | |
| | -- | 41 | - | - | - | |
| | -- | 42 | - | - | - | |
| | -- | 43 | - | - | - | |
| | -- | 64 | - | - | - | |
| | | number of residential units | 1991 billings residential units | all other properties | computer use only | |
| | | 1 | 2 | 3 | 4 | |
| | | | \$ | \$ | | |
| Sewer | In this municipality | 44 | 1,419 | 278,801 | 331,020 | |
| | 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 | - | - | - | - | |
| | -- | - | - | - | - | |
| | -- | - | - | - | - | |
| | -- | - | - | - | - | |
| | -- | - | - | - | - | |
| | -- | - | - | - | - | |
| 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, 1991 | 67 | - | - | - | - | |
| Approved in 1991 | 68 | - | 478,000 | - | 478,000 | |
| Financed in 1991 | 69 | - | - | - | - | |
| No long term financing necessary | 70 | - | 100,000 | - | 100,000 | |
| Approved but not financed as at December 31, 1991 | 71 | - | 378,000 | - | 378,000 | |
| Applications submitted but not approved as at December 31, 1991 | 72 | - | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | |
| | | 1992 | 1993 | 1994 | 1995 | 1996 |
| | | 1 | 2 | 3 | 4 | 5 |
| | | \$ | \$ | \$ | \$ | \$ |
| 73 | 6,100,000 | 6,405,000 | 6,725,250 | 7,060,000 | 7,400,000 | |