MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

ANALYSIS OF REVENUE FUND REVENUES

Municipality		
	Napanee T	

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 requistions from schedule 2UT		1	4,868,859	531,900	2,483,220	1,853,739
Direct water billings on ratepayers own municipality			E 40 / 4 E			E40 (45
other municipalities		2	540,615 221,261		_	540,615 221,261
Sewer surcharge on direct water billings		Ť	221,231	-	_	221,20
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			20.474			20.474
Canada Canada Enterprises		7 8	38,176	-	-	38,176
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 Liquor Control Board of Ontario		13 14	2,098 8,845	233	1,083	782 6,818
Other		15	6,645	2,027	-	0,010
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		<u>. </u>	•	•	•	
Per Household General		19				
Per Household Police		20				
Transitional amd special assistance		22	-	-	-	-
Resource Equalization		23				
General Support		24				
Northern Special Support		25		- 1		
Apportionment Guarantee Revenue Guarantee		26 27	-	-	-	-
Revenue Guarantee	Subtotal	28	709,354			709,354
REVENUES FOR SPECIFIC FUNCTIONS	Subtotut	20_	707,334			707,334
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 Investment income - from own funds		38 39	126,792		_	126,792
- other		40	143,578		-	143,578
ou.ie.		42	5,930		_	5,930
Sales of publications, equipment, etc		43	-			-
Sales of publications, equipment, etc Contributions from capital fund					_	_
		44	- 1			
Contributions from capital fund		44 45	-			-
Contributions from capital fund Contributions from reserves and reserve funds			- - 54,415			- 54,415
Contributions from capital fund Contributions from reserves and reserve funds		45	- - 54,415 -			- 54,415 -
Contributions from capital fund Contributions from reserves and reserve funds		45 46	54,415 - - -		-	- 54,415 - -
Contributions from capital fund Contributions from reserves and reserve funds	Subtotal	45 46 47	54,415 - - - 40,000 450,718		-	54,415 - - 40,000 450,718

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ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Napanee T 2LT - OP

For the year ended December 31, 1991.	-	LOCAL	TAXABLE ASSES	SMENT	MILL	RATES		TAXES LEVIED		SUP	PLEMENTARY TA	XES	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
I. Own purposes													
General	0	7,264,164	3,236,732	1,379,040	134.24000	157.93000	975,141	511,177	217,792	3,955	19,986	9,649	1,737,700
	+												

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Municipality	
Napanee T	2LT - OP
Napanee 1	4

		LOCAL	TAXABLE ASSES	SMENT	MILL	RATES	TAXES LEVIED			SUP	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	\$	\$	\$	\$	\$	\$	\$	8 \$	\$	10 \$	\$	\$
II. Upper tier purposes													
General	0	7,264,164	3,236,732	1,379,040	39.91000	46.96000	289,913	151,997	64,760	1,046	5,940	2,864	516,520

Napanee T

2LT - OP

For the year ended December 31, 1991.		LOCAL	TAXABLE ASSESS	SMFNT	AII I	RATES	TAXES LEVIED			SHP	TOTAL		
	-	LOCAL	TAXABLE ASSES	JALLINI	MILL	ICATES		TAXES LEVIED		301	PLEMENTARY TA	, , , , , , , , , , , , , , , , , , ,	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
	MAID	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
III. School board purposes													
Elementary public													
General	0	6,602,242	3,114,594	1,326,490	95.320000	112.140000	629,326	349,271	148,753	2,688	14,151	6,818	1,151,007
	+												
	+												
	+												
Elementary separate													
General	0	661,922	122,138	52,550	136.490000	160.580000	90,346	19,613	8,438	-	154	80	118,631
	+ +												
	+												
	+ +												
Secondary public	<u> </u>							L		<u> </u>	1		
General General	0	6,602,242	3,114,594	1,326,490	90.700000	106.700000	598,823	332,327	141,536	2,456	13,397	6,458	1,094,997
	+ +												
	+												
Public consolidated								L					
r ubile consolidated		1	Ī					ı		Ι	1	1	

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For the year ended December 31, 1991.

Municipality

Napanee T

2LT - OP

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	_	LOCAL	TAXABLE ASSES	SMENT	MILL RATES			TAXES LEVIED			SUPPLEMENTARY TAXES		
		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			<u> </u>	<u>-</u>									
Total all school board taxation	0						1,351,604	783,509	301,820	5,144	27,758	13,385	2,483,220

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

					LEVIES ON S		DIRECT BILLINGS ON RATEPAYERS							
			lev	ries for special pu	rposes (please spe	cify					water serv	ice charges	sewer service charges	
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	1	2												
	1 1													
	1	5												
		7												
		8												
	2	0												
	2													
	2 2													
	2	5												
	2													
	2	8												
	2	9												
	3	1												
	3													
	3													
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ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

ND DIRECT CHARGES

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

			le	ies for special pur	poses (please spec	cify					water serv	rice charges	sewer serv	ice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *					Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	20	21	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	2/													
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47													
1					•	•	•	•	•		•	•	•	•

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Municipality		
	Napanee T	

For the year ended December 31, 1991.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	\$	3 \$	4 \$
General Government		1	4,917	2,027	-	30,29
Protection to Persons and Property						<u> </u>
Fire		2	-	-	299,224	10,7
Police Conservation Authority		3	-	-	-	-
Protective inspection and control		4 5	-	-	- 82,325	5,0
Emergency measures		6	-	-	-	-
5 ,	Subtotal	7	-	-	381,549	15,7
Transportation services						
Roadways		8	117,433	-	38,265	17,8
Winter Control		9	13,849	-	-	-
Transit		10	-	-	-	-
Parking Street Lighting		11	4,550	-	-	68,0
Street Lighting Air Transportation		12 13	-	-		·
Air Transportation		14	-	-	-	
	Subtotal	15	135,832	-	38,265	85,9
Environmental services						
Sanitary Sewer System		16	-	-	-	46,5
Storm Sewer System		17	-	-	-	75.0
Waterworks System Garbage Collection		18 19	-	-	58,033	75,8
Garbage Disposal		20	-	-	-	
Pollution Control		21	-	-	10,253	
		22	-	-	-	
	Subtotal	23	-	-	68,286	122,
Health Services Public Health Services		24				
Public Health Inspection and Control		24 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	11,234	7,181	23,000	199,8
Libraries		38	-	-	-	
Other Cultural		39	-	700	800	
Planning and Development	Subtotal	40	11,234	7,881	23,800	199,8
Planning and Development		41	-	-	-	
Commercial and Industrial		42	-	-	-	
Residential Development		43	-	-	-	40,0
Agriculture and Reforestation		44	-	-	-	
Tile Drainage and Shoreline Assistance		45	-	-	-	
	Subtotal	46 47	-	-	-	40,0
Electricity	Judicial	48	-	-	-	40,0
Gas		49	-	-	-	
Telephone		50	-	-	-	
	Total	51	151,983	9,908	511,900	494,

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Napanee T	
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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	-	-	688,67
Police	3	-	-	646,897	-	-	-	646,89
Conservation Authority	4	-	-	-	-	15,041	-	15,04
Protective inspection and control	5_	193,626	-	52,959	4,636	-	-	251,22
Emergency measures	Subtotal 7	594,150	-	841,983	150,662	15,041	-	1,601,83
Transportation services Roadways	8	228,437	12,223	215,930	151,134	_	_	607,72
Winter Control	ا و	-	-	33,762	-	-		33,76
Transit	10	-	-	-	-	-	-	-
Parking	11	67,136	-	23,191	907	-	-	91,23
Street Lighting	12	-	-	58,257	11,000	-	-	69,25
Air Transportation	13	-	-	-	-	-	-	-
	14	-	-	-	-	-	-	-
Fordermonately	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	-	-	981,24
Storm Sewer System	17	-	27,757	-	-	-	-	27,75
Waterworks System	18	297,141	123,633	354,957	31,540	-	-	807,27
Garbage Collection	19	-	-	234,100	26,448	-	-	260,54
Garbage Disposal Pollution Control	20 21	-	-	-	-	-	-	-
	22	-	-	-	-	-		
	Subtotal 23	570,566	451,027	970,790	84,439	-	-	2,076,82
Health Services		,	,	,	. ,			77-
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services Cemeteries	27	-		-		-	-	-
	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	240,732	-	150,982	130,003	11,065	-	532,78
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	9,660	-	-	-	9,66
Diaming and Davidsonant	Subtotal 40	240,732	-	160,642	130,003	11,065	-	542,44
Planning and Development Planning and Development	41	-	-	9,840	-	-	-	9,84
Commercial and Industrial	42	5,505	16,500	30,135	2,074	-	-	54,21
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
	46	-	-	-	-	-	-	-
- 1	Subtotal 47	5,505	16,500	39,975	2,074	-	-	64,05
Electricity	48	-	-	-	-	-	-	-
Gas Telephone	49 50	-	-	-	-	-	-	-
		-	-	-	-	-	_	-

Municipality

ANALYSIS OF CAPITAL OPERATION

Napanee T

For the year ended December 31, 1991.

\$ Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year 575,275 Source of Financing Contributions from Own Funds Revenue Fund 464,379 196,624 Reserves and Reserve Funds Subtotal 661,003 Long Term Liabilities Incurred Central Mortgage and Housing Corporation 5 Ontario Financing Authority Commercial Area Improvement Program 10 Other Ontario Housing Programs Ministry of the Environment 11 Tile Drainage and Shoreline Propery 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 557,097 20 21 Other Municipalities 22 277,855 Subtotal 23 834,952 Other Financing Prepaid Special Charges 1,500 24 50,489 Proceeds From Sale of Land and Other Capital Assets 25 Investment Income From Own Funds 26 Other 27 28 85,270 Donations 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 2,057,693 36 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** 2,057,693 42 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) 150,796 To be Recovered From: - Taxation or User Charges Within Term of Council 45 - Proceeds From Long Term Liabilities 46 47 - Transfers From Reserves and Reserve Funds 48 Total Unfinanced Capital Outlay (Unexpended Capital Financing) 150,796 - Amount in Line 18 Raised on Behalf of Other Municipalities 19

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Municipality		
	Napanee T	

For the year ended December 31, 1991.

CAPITAL GRANTS TOTAL Other OWN Ontario Canada **EXPENDITURES** Grants Grants municipalities 1 2 \$ \$ \$ \$ General Government 44,615 Protection to Persons and Property Fire 188,931 638,599 Police Conservation Authority 4,636 Protective inspection and control Emergency measures 188,931 643,235 Subtotal Transportation services Roadways 350,122 88,469 631,799 Winter Control Transit 10 Parking 11 907 Street Lighting 12 74,335 13 Air Transportation 14 350,122 88,469 707,041 Subtotal 15 **Environmental services** Sanitary Sewer System 16 9,144 26,451 Storm Sewer System 17 Waterworks System 18 39,347 249,377 Garbage Collection 19 83,484 455 110,388 20 Garbage Disposal **Pollution Control** 21 22 131,975 Subtotal 23 455 386,216 **Health Services Public Health Services** 24 Public Health Inspection and Control 25 26 Hospitals Ambulance Services 27 Cemeteries 28 29 Subtotal 30 Social and Family Services General Assistance 31 Assistance to Aged Persons 32 33 Assitance to Children 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 75,000 274,521 Subtotal 40 Planning and Development Planning and Development Commercial and Industrial 42 2,065 43 Residential Development Agriculture and Reforestation 44 Tile Drainage and Shoreline Assistance 45 46 2,065 Subtotal 47 Electricity 48 Gas 49 -Telephone 50 Total 51 557,097 277,855 2,057,693

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Napanee T

For the year ended December 31, 1991.

		1
	r	\$
General Government	1	277,747
Protection to Persons and Property Fire	2	-
Police		-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
Fransportation services		
Roadways Winter Control	8	11,393
	9	-
Transit	10	-
Parking Street Lighting	11 12	-
Air Transportation	12 13	-
	13	
	Subtotal 15	11,393
Environmental services	Subtotat	11,373
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	31	
Assistance to Aged Persons Assistance to Children	32	
Day Nurseries	34	
	35	-
	Subtotal 36	
Recreation and Cultural Services	343334. 33	
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
lectricity	48	-
Gas	49	-
Telephone	50	-
	Total 51	1,918,498

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Napanee T

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To the year cheek becomes on, 1771			
			1 \$
Calculation of the Debt Burden of the Municipality		Ī	
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
Nove All debt covered by the covered by the form of the	Subtotal	4	1,747,498
Plus: All debt assumed by the municipality from others Less: All debt assumed by others		5	171,000
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
	Subtotal	9	-
Less: Ministry of the Environment debt retirement funds - sewer		10	
- water		10 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		22	-
		23	49,500
		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 Other - Canadian dollar equivalent included in line 15 above		26 27	-
- par value of this amount in		28	
			•
		ſ	\$
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	-
E Long term commitments and contingencies at year and		Г	\$
5. Long term commitments and contingencies at year end Total liability for accumulated sick pay credits		33	_
Total liability under OMERS plans		ŀ	
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds - initial unfunded		24	
- actuarial deficiency		36 37	-
Outstanding loans guarantee		38	
Commitments and liabilities financed from revenue, as approved by		ŀ	
the Ontario Municipal Board or Counci, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements Other (crossifu)		41	-
Other (specify)		42 43	-
		44	
	Total	45	-
L			

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Napanee T

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6. Ministry of the Environment Provincial Projects							
						total	
					accumulated	outstanding	dobt
					accumulated surplus (deficit)	capital obligation	debt charges
					1	2	3
							\$
Natar prairate for this provisionality calv				44	\$ -	\$ -	-
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
					Ī	ı	
						1	2
Recovered from the consolidated revenue fund					ŀ	\$	\$
- general tax rates *					50	157,216	45,589
- special are rates and special charges					51	137,210	43,369
					52	-	-
- benefitting landowners							
- user rates (consolidated entities)					53	267,065	208,820
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	_	_
					57	-	
- gas and telephone						-	
.					56		-
-					58	-	-
.					59	-	-
				Total	78	424,281	254,409
B. Future principal and interest payments on EXISTING net debt					h.l., 6		h.l
		recoverable consolidated r		recovera reserve		recoveral unconsolidat	
	_	principal	interest	principal	interest	principal	interest
	Г				1	-	
		1 \$	2	3	4	5	6
1992	60		\$	\$	\$	\$	\$
1993	61	427,457	216,007	-	-	-	-
	_	423,303	164,303	-	-	-	-
1994	62		111 (0)				
1005		361,421	111,302	-	-	-	-
1995	63	256,477	73,250	-	-	-	-
1996	64	256,477 124,658	73,250 48,854		-	-	-
1996 1997-2001	64 65	256,477	73,250	-	-	-	-
1996 1997-2001 2002 onwards	64 65 79	256,477 124,658	73,250 48,854		-	-	-
1996 1997-2001 2002 onwards nterest to be earned on sinking funds *	64 65 79	256,477 124,658 325,182	73,250 48,854 47,912				
1996 1997-2001 2002 onwards nterest to be earned on sinking funds * Downtown revitalization program	64 65 79 69 70	256,477 124,658 325,182	73,250 48,854 47,912	- - -	- - -	- - -	- - - -
1996 1997-2001 2002 onwards nterest to be earned on sinking funds *	64 65 79	256,477 124,658 325,182 -	73,250 48,854 47,912 -	- - - -	- - - -	-	- - - -
1996 1997-2001 2002 onwards nterest to be earned on sinking funds * Downtown revitalization program	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		
1996 1997-2001 2002 onwards nterest to be earned on sinking funds * Downtown revitalization program Fotal	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal I Includes interest to earned on Ministry of the Environment debt retirement funds	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		- - - - - - - -
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal I Includes interest to earned on Ministry of the Environment debt retirement funds	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds For Future principal payments on EXPECTED NEW debt	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		- - - - - - - - - - - - -
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -		1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -	72	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -	72 73 74	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds For Future principal payments on EXPECTED NEW debt 1992 1993 1994	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -	72 73 74 75	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Total Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -			72 73 74 75 76	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -		- - - -	72 73 74 75	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds For Future principal payments on EXPECTED NEW debt 1992 1993 1994	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -			72 73 74 75 76	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -			72 73 74 75 76	1 \$
1996 1997-2001 2002 onwards Interest to be earned on sinking funds * Downtown revitalization program Fotal Includes interest to earned on Ministry of the Environment debt retirement funds P. Future principal payments on EXPECTED NEW debt 1992 1993 1994 1995	64 65 79 69 70	256,477 124,658 325,182 - - -	73,250 48,854 47,912 - - -			72 73 74 75 76	1 \$

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

	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
LIDDED TIED	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
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	0	-	-	-							
Subtotal levied by mill rate general	1 2,767	541,599	9,850	551,449	516,520	15,380	-	18,993	-	550,893	2,211
Special purpose requisitions Water	2	-	-	-							
Transit	3	-	-	-							
Sewer 1	4	-	-	-							
Library	5	-	-	-							
1	6	-	-	-							
1	7	-	-	-							
Subtotal levied by mill rate special areas	-	-	-	-	-	-	-	-	-	-	-
Speical charges	9 -	-	-	-	-	-	- 1	-	-	-	-
Direct water billings	0 -	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	1 -	-	-	-	-	-	-	-	-	-	-
Total region or county	2,767	541,599	9,850	551,449	516,520	15,380	-	18,993	-	550,893	2,211

Municipality	
	Napanee T

For the year ended December 31, 1991.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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 bo	pards 36	18,253	2,513,737	46,287	-	2,560,024	2,408,110	75,110	79,085	-	2,562,305	20,534

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CONTINUITY OF RESERVES AND RESERVE FUNDS

Municipality

Napanee T

For the year ended December 31, 1991.

For the year ended December 31, 1991.			
			1 \$
Balance at the beginning of the year		1	818,003
Revenues Contributions from revenue fund			
Contributions from capital fund		3	105,455
Lot levies and subdivider contributions		60	-
Recreational land (the Planning Act)		61	-
Investment income - from own funds		5	-
- other		6	-
		9	201,38
		10 11	-
		12	
	Total revenue	13	306,84
Expenditures			
Transferred to capital fund		14	196,62
Transferred to revenue fund		15	-
Charges for long term liabilities - principal and interest		16	-
		63	-
		20	-
- -	Total expenditure	21	196,62
			170,02
Balance at the end of the year for:			
Reserves		23	928,21
Reserve Funds		24	
Analysed as follows:	Total	25	928,21
analyseu as follows.			
Working funds		26	153,03
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 - roads		34	- 40.00
		35 36	10,00
- sanitary and storm sewers- parks and recreation		64	-
- library		65	-
- other cultural		66	-
- water		38	694,73
- transit		39	-
- housing		40	-
- industrial development		41	70.45
- other and unspecified Lot levies and subdivider contributions		42 44	70,45
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	-
Vacation Pay - Council Waste Site		52	<u> </u>
Police Commission		54	-
Municipal Election		55	-
Business Improvement Area		56	-
		57	
	Total	58	928,21

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Napanee T	

For the year ended December 31, 1991.

			1	2
			\$	\$
ASSETS				portion of cash not in chartered banks
Current assets			Ī	da. tered barne
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	registration
Other long term assets		20	24,000	-
	Total	21	4,141,541	

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality		
	Napanee T	

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				Hom chartered banks
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	-	
Recoveralble 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	40.244	
		52	10,361	
		53 54	26,211	
		⊢	7,502	
Pogion or county		55	2 244	
Region or county		56 57	2,211	
School boards		-	20,534	
Unexpended capital financing / (unfinanced capital outlay)		58	150,796	
	Total	59	4,141,541	

Municipality

Napanee T

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For the year ended December 31, 1991.

For the year ended December 31, 1991.						
Number of continuous full time employees as at December 31						1
Administration					1	6
Non-line Department Support Staff					2	
Fire					3	
Police					4	
Transit					5	-
Public Works					6	18
Health Services					7	-
Homes for the Aged					8	-
Other Social Services					9	
Parks and Recreation					10	
Libraries					11	-
Planning				Takal	12	- 42
				Total	continuous full	42
					time employees	
					December 31	other
2. Total expenditures during the year on:					1 \$	2 \$
Wages and salaries				14	1,370,749	270,989
Employee benefits				15	222,061	7,931
						1
						\$
3. Reductions of tax roll during the year (lower tier municipalities only)						<u> </u>
Cash collections: Current year's tax					16	
Previous years' tax					17	190,679
Penalties and interest				Subtotal	18 19	68,507 4,628,117
Discounts allowed				Subtotal	20	
Tax adjustments under section 362 and 363 of the Municipal Act						
- amounts added to the roll (negative)					22	- 91,283
- amounts written off					23	74,003
Tax adjustments under sections 465, 495 and 496 of the Municipal Act - recoverable from upper tier and school boards						
					24	43,077
- recoverable from general municipal revenues					25	30,926
Transfers to tax sale and tax registration accounts					26	-
The Municipal Elderly Residents' Assistance Act - reductions					27	-
- refunds					28	-
Other (specify)			Total reductions		80 29	4,684,840
			Total reductions		27	4,004,040
Amounts added to the tax roll for collection purposes only					30	3,759
Business taxes written off under subsection 495(1) of the Municipal Act					81	43,963
						1
4. Tax due dates for 1991 (lower tier municipalities only)						.
Interim billings: Number of installments					31	2
Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD)					32 33	
Final billings: Number of installments					34	2
Due date of first installment (YYYYMMDD)					35	19910621
Due date of last installment (YYYYMMDD)					36	19910920
						\$
Supplementary taxes levied with1994 due date					37	-
Projected capital expenditures and long term financing requirements as at December 31						
				long to	erm financing require	ements
			gross	approved by the O.M.B.	submitted but not yet approved by	forecast not yet submitted to the
			gross expenditures	or Concil	O.M.B. or Council	O.M.B or Council
			1	2	3	4
Estimated to take place			\$	\$	\$	\$
in 1992 in 1993		58 59		1,378,000	-	-
in 1993 in 1994		60		-	-	-
in 1995		61	500,000	-	-	-
in 1996		62	500,000	-	-	-
	Total	63	3,500,000	1,378,000	-	-
1				-		-

Municipality

Napanee T

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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					
7. Analysis of direct nater and series binings as a becomber 51		number of residential	1991 billings residential	all other	computer use
		units 1	units 2	properties 3	only 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
Sewer		1	2 \$	3 \$	4
In this municipality	44	1,419	278,801	331,020	
In other municipalities (specify municipality)	45				
	45 46	-	-	-	-
	47	-	-	-	-
-	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Now have the state of the state				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
9. Borrowing from own reserve funds				ما	1 \$
9. Borrowing from own reserve funds Loans or advances due to reserve funds as at December 31				84	
Loans or advances due to reserve funds as at December 31				84	\$
					\$
Loans or advances due to reserve funds as at December 31			contribution	this municipality's share of	\$ -
Loans or advances due to reserve funds as at December 31		total board expenditure	contribution from this municipality	this municipality's	-
Loans or advances due to reserve funds as at December 31		expenditure 1	from this municipality 2	this municipality's share of total municipal contributions	for computer
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality		expenditure	from this municipality	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31	53	expenditure 1	from this municipality 2	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	53 54	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions	for computer use only
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$ - - - -	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$ - - - -	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - - other submitted	this municipality's share of total municipal contributions 3 % submitted	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56	expenditure 1 \$	from this municipality 2 \$ - - - other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56 57 67 68	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56 57 67 68 69	expenditure 1 \$	other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 \$	other submitted to O.M.B. 2	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991	54 55 56 57 67 68 69	expenditure 1 \$	other submitted to O.M.B.	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary	54 55 56 57 67 68 69 70	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards 11. Applications to the Ontario Municipal Board or to Council Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991	54 55 56 57 67 68 69 70 71 72	expenditure 1	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1 \$	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4
Loans or advances due to reserve funds as at December 31 10. Joint boards consolidated by this municipality name of joint boards	54 55 56 57 67 68 69 70 71 72	expenditure 1	from this municipality 2 \$	this municipality's share of total municipal contributions 3 %	for computer use only 4