

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

*For the year ended December 31, 1992.*

## Napanee T

1  
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,242,772	615,893	2,675,103	1,951,776
Direct water billings on ratepayers					
-- own municipality	2	551,091	-		551,091
-- other municipalities	3	249,827	-		249,827
Sewer surcharge on direct water billings					
-- own municipality	4	647,526	-		647,526
-- other municipalities	5	324,760	-		324,760
<b>Subtotal</b>	6	7,015,976	615,893	2,675,103	3,724,980
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	40,547	-	-	40,547
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	6,238	-		6,238
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	160,233	19,060	82,694	58,479
Ontario Hydro	13	2,225	265	1,148	812
Liquor Control Board of Ontario	14	9,393	2,309	-	7,084
Other	15	-	-	-	-
Municipal enterprises	16	41,351	-	-	41,351
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	18	259,987	21,634	83,842	154,511
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	28	716,448	-	-	716,448
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	221,331			221,331
Canada specific grants	30	13,797			13,797
Other municipalities - grants and fees	31	567,754			567,754
Fees and service charges	32	504,189			504,189
<b>Subtotal</b>	33	1,307,071			1,307,071
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	56,645	-	-	56,645
Fines	37	16,874			16,874
Penalties and interest on taxes	38	154,927			154,927
Investment income - from own funds	39	-			-
- other	40	105,256			105,256
Sales of publications, equipment, etc	42	6,150			6,150
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	51,541			51,541
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	50	391,393	-	-	391,393
<b>TOTAL REVENUE</b>	51	9,690,875	637,527	2,758,945	6,294,403

*For the year ended December 31, 1992.*

## Napanee T

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1992.*

## Napanee T

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1992.*

Municipality

Napanee T

**2LT - OP**

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

Elementary separate

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	636,476	135,937	58,775	72.540000	85.341000	46,170	11,601	5,016	2,225	969	287	66,268
Separate consolidated													
Total all school board taxation	0						1,497,655	823,425	316,301	5,618	22,111	9,993	2,675,103

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	14,524	-	-	37,538
Protection to Persons and Property					
Fire	2	-	-	351,044	11,350
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	101,776	3,762
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	452,820	15,112
Transportation services					
Roadways	8	163,334	-	38,853	13,924
Winter Control	9	19,695	-	1,560	7,954
Transit	10	-	-	-	-
Parking	11	-	-	-	63,916
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	183,029	-	40,413	85,794
Environmental services					
Sanitary Sewer System	16	-	-	-	36,233
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	32,168	100,443
Garbage Collection	19	-	-	-	660
Garbage Disposal	20	-	-	-	3,236
Pollution Control	21	13,955	-	13,783	-
--	22	-	-	-	-
Subtotal	23	13,955	-	45,951	140,572
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	8,000	13,797	28,570	212,654
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	8,000	13,797	28,570	212,654
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	1,823	-	-	-
Residential Development	43	-	-	-	12,519
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,823	-	-	12,519
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	221,331	13,797	567,754	504,189

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality

Napanee T

48

		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	283,395	177,264	213,130	25,394	-	-	699,183
Protection to Persons and Property								
Fire	2	442,184	-	163,438	76,271	-	-	681,893
Police	3	-	-	629,916	-	-	-	629,916
Conservation Authority	4	-	-	-	-	18,153	-	18,153
Protective inspection and control	5	212,932	-	48,417	45,991	-	-	307,340
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	655,116	-	841,771	122,262	18,153	-	1,637,302
Transportation services								
Roadways	8	208,330	12,093	198,263	202,812	-	-	621,498
Winter Control	9	46,901	-	49,449	-	-	-	96,350
Transit	10	-	-	-	-	-	-	-
Parking	11	66,298	-	16,023	4,201	-	-	86,522
Street Lighting	12	-	-	43,616	-	-	-	43,616
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	321,529	12,093	307,351	207,013	-	-	847,986
Environmental services								
Sanitary Sewer System	16	304,518	295,516	421,675	149,252	-	-	1,170,961
Storm Sewer System	17	-	27,627	-	-	-	-	27,627
Waterworks System	18	289,466	122,853	449,365	187,176	-	-	1,048,860
Garbage Collection	19	19,655	-	272,299	50,000	-	-	341,954
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	613,639	445,996	1,143,339	386,428	-	-	2,589,402
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	273,520	-	167,899	26,147	10,040	-	477,606
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	9,637	-	-	-	9,637
Subtotal	40	273,520	-	177,536	26,147	10,040	-	487,243
Planning and Development								
Planning and Development	41	-	-	18,926	-	-	-	18,926
Commercial and Industrial	42	5,218	16,500	20,722	25,900	-	-	68,340
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	5,218	16,500	39,648	25,900	-	-	87,266
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,152,417	651,853	2,722,775	793,144	28,193	-	6,348,382

For the year ended December 31, 1992.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	150,796	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		718,287	
Reserves and Reserve Funds	3		436,203	
Subtotal	4		1,154,490	
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		378,000	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		378,000	
Grants and Loan Forgiveness				
Ontario	20		327,021	
Canada	21		-	
Other Municipalities	22		141,115	
Subtotal	23		468,136	
Other Financing				
Prepaid Special Charges	24		975	
Proceeds From Sale of Land and Other Capital Assets	25		8,650	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		70,300	
--	30		17,629	
--	31		-	
Subtotal	32		97,554	
Total Sources of Financing	33		2,098,180	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,053,131	
Subtotal	36		2,053,131	
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		2,053,131	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	195,845	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	317,366	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		110,098	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		11,423	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	195,845	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Napanee T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	15,394
Protection to Persons and Property					
Fire	2	-	-	141,115	362,048
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	25,991
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	141,115	388,039
Transportation services					
Roadways	8	68,975	-	-	241,701
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	4,200
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	68,975	-	-	245,901
Environmental services					
Sanitary Sewer System	16	5,924	-	-	171,821
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	600,811
Garbage Collection	19	13,690	-	-	98,940
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	19,614	-	-	871,572
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	238,432	-	-	503,267
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,058
Subtotal	40	238,432	-	-	506,325
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	25,900
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	25,900
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	327,021	-	141,115	2,053,131

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Napanee T
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7  
11

		1	\$
General Government	1	532,792	
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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	944,848	
Storm Sewer System	17	50,208	
Waterworks System	18	288,580	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	1,283,636	
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	33,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	33,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	1,849,428	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1992.

			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	58,000
: To Canada and agencies			2	130,457
: To other			3	1,540,971
	Subtotal		4	1,729,428
Plus: All debt assumed by the municipality from others			5	120,000
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	1,849,428
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	743,457
Long term bank loans			18	1,072,971
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	33,000
--			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	-

## Municipality

## Napanee T

*For the year ended December 31, 1992.*

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. 1992 Debt Charges					
				principal	interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	150,855		54,986	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	296,216		149,796	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	447,071		204,782	
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
		\$	\$	\$	\$
1993	60	522,845	147,791	-	-
1994	61	451,567	98,381	-	-
1995	62	335,965	59,206	-	-
1996	63	192,059	35,118	-	-
1997	64	194,367	21,020	-	-
1998-2002	65	152,625	11,455	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,849,428	372,971	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
					1
					\$
1993	72	-			-
1994	73	-			-
1995	74	-			-
1996	75	-			-
1997	76	-			-
Total	77	-			-
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1992.

		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		429,033	8,639	437,672							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		56,460	-	56,460							
Road rate	6		155,316	-	155,316							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	2,211	640,809	8,639	649,448	598,933	16,960	-	21,634	-	637,527	9,710
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	2,211	640,809	8,639	649,448	598,933	16,960	-	21,634	-	637,527	9,710

1992 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	3,891	1,366,690	14,936	-	1,381,626	1,285,549	37,115	41,825	-	1,364,489	- 13,246
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	9,723	116,338	6,144	-	122,482	116,992	1,907	3,349	-	122,248	9,489
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,942	1,207,609	13,161	-	1,220,770	1,130,201	35,259	36,771	-	1,202,231	- 13,597
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,978	65,936	3,481	-	69,417	66,268	1,812	1,897	-	69,977	2,538
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	20,534	2,756,573	37,722	-	2,794,295	2,599,010	76,093	83,842	-	2,758,945	- 14,816

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Napanee T

10  
15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	928,219
Revenues		
Contributions from revenue fund	2	74,857
Contributions from capital fund	3	-
Development Charges Act	67	2,400
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	48,765
--	10	32,330
--	11	29,674
--	12	-
Total revenue	13	188,026
Expenditures		
Transferred to capital fund	14	436,203
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	436,203
Balance at the end of the year for:		
Reserves	23	446,819
Reserve Funds	24	233,223
Total	25	680,042
Analysed as follows:		
Working funds	26	163,034
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	30,000
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	369,296
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	115,312
Development Charges Act	68	2,400
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	680,042

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Napanee T
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11  
16

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	751,154	-
Accounts receivable			
Canada	2	42,958	
Ontario	3	150,900	
Region or county	4	38,911	
Other municipalities	5	1,594	
School Boards	6	4,374	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	424,809	business taxes
Taxes receivable			
Current year's levies	9	566,795	35,377
Previous year's levies	10	250,311	12,566
Prior year's levies	11	120,707	16,437
Penalties and interest	12	132,927	10,716
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	74,416	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,849,428	
Other long term assets	20	24,000	-
Total	21	4,423,284	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Napanee T
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For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	900,000		900,000
- 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	523,536		
Other	32	4,287		
Other current liabilities	33	59,809		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	616,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,233,428		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	680,042		
Accumulated net revenue (deficit)				
General revenue	42	422,969		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 224,548		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 2,561		
--	53	31,501		
--	54	7,502		
--	55	-		
Region or county	56	- 9,710		
School boards	57	- 14,816		
Unexpended capital financing / (unfinanced capital outlay)	58	195,845		
Total	59	4,423,284		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	7	
Non-line Department Support Staff	2	7	
Fire	3	8	
Police	4	-	
Transit	5	-	
Public Works	6	19	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	5	
Libraries	11	-	
Planning	12	-	
Total	13	46	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,459,418		366,229	
Employee benefits	15	262,287		14,478	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	4,806,241			
Previous years' tax	17	427,127			
Penalties and interest	18	114,995			
Subtotal	19	5,348,363			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	73,770			
- amounts written off	23	67,299			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards					
	24	40,859			
- recoverable from general municipal revenues	25	26,440			
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	5,409,191			
Amounts added to the tax roll for collection purposes only	30	18,495			
Business taxes written off under subsection 441(1) of the Municipal Act	81	46,677			

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19920221	
Due date of last installment (YYYYMMDD)	33	19920424	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19920626	
Due date of last installment (YYYYMMDD)	36	19920925	
		\$	
Supplementary taxes levied with1994 due date	37	-	

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1993	58	450,000	-	-	-
in 1994	59	700,000	-	-	-
in 1995	60	750,000	-	-	-
in 1996	61	600,000	-	-	-
in 1997	62	950,000	-	-	-
Total	63	3,450,000	-	-	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	306,121		149,728	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	1,687	241,025	310,066	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1992 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	1,687	316,974	330,552	
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	60,000			
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, 1991					67	-	378,000	-	378,000
Approved in 1992					68	-	-	-	-
Financed in 1992					69	-	378,000	-	378,000
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1992					71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1993	1994	1995	1996	1997
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					6,500,000	6,700,000	6,900,000	7,100,000	7,300,000