

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Municipality

Napanee T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,508,507	653,563	2,867,333	1,987,611
Direct water billings on ratepayers -- own municipality	2	558,689	-		558,689
-- other municipalities	3	253,047	-		253,047
Sewer surcharge on direct water billings -- own municipality	4	707,091	-		707,091
-- other municipalities	5	292,719	-		292,719
Subtotal	6	7,320,053	653,563	2,867,333	3,799,157
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	40,096	4,802	21,134	14,160
Ontario					
The Municipal Tax Assistance Act	9	6,377	1,615		4,762
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	167,500	20,074	88,234	59,192
Ontario Hydro	13	2,329	279	1,228	822
Liquor Control Board of Ontario	14	9,603	2,432	-	7,171
Other	15	-	-	-	-
Municipal enterprises	16	43,280	5,184	22,811	15,285
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	269,185	34,386	133,407	101,392
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	634,979	-	-	634,979
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	165,899			165,899
Canada specific grants	30	15,351			15,351
Other municipalities - grants and fees	31	731,480			731,480
Fees and service charges	32	515,631			515,631
Subtotal	33	1,428,361			1,428,361
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	68,374	-	-	68,374
Fines	37	32,984			32,984
Penalties and interest on taxes	38	176,140			176,140
Investment income - from own funds	39	-			-
- other	40	59,751			59,751
Sales of publications, equipment, etc	42	1,161			1,161
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	101,250			101,250

For the year ended December 31, 1993.

Napanee T

II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Napanee T

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ANALYSIS OF TAXATION

For the year ended December 31, 1993.

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	695,757	154,655	66,560	71.527000	84.149000	49,765	13,014	5,601	1,613	-	432	70,425
Separate consolidated													
Total all school board taxation	0						1,618,231	884,138	341,130	- 20,457	32,189	12,102	2,867,333

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality
Napanee T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	4,107	-	-	17,925
Protection to Persons and Property					
Fire	2	11,225	-	395,221	12,838
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	106,881	5,500
Emergency measures	6	-	-	-	-
Subtotal	7	11,225	-	502,102	18,338
Transportation services					
Roadways	8	114,365	-	48,708	2,668
Winter Control	9	12,110	-	-	218
Transit	10	-	-	-	-
Parking	11	-	-	1,882	67,325
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	126,475	-	50,590	70,211
Environmental services					
Sanitary Sewer System	16	-	-	-	5,007
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	83,579	45,063
Garbage Collection	19	-	-	-	88,357
Garbage Disposal	20	-	3,500	-	-
Pollution Control	21	23,392	-	66,732	9,500
--	22	-	-	-	-
Subtotal	23	23,392	3,500	150,311	147,927
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	7,568	28,477	258,261
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	2,969
Subtotal	40	-	7,568	28,477	261,230
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	700	4,283	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	700	4,283	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	165,899	15,351	731,480	515,631

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality

Napanee T

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		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	257,759	227,107	191,066	34,555	-	-	710,487
Protection to Persons and Property								
Fire	2	446,484	-	159,626	72,496	-	-	678,606
Police	3	-	-	647,569	-	-	-	647,569
Conservation Authority	4	-	-	-	-	19,691	-	19,691
Protective inspection and control	5	208,779	-	48,544	803	-	-	258,126
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	655,263	-	855,739	73,299	19,691	-	1,603,992
Transportation services								
Roadways	8	214,956	-	147,007	271,209	-	-	633,172
Winter Control	9	55,354	-	44,195	27,000	-	-	126,549
Transit	10	-	-	-	-	-	-	-
Parking	11	48,903	-	9,826	4,075	-	-	62,804
Street Lighting	12	-	-	56,205	20,000	-	-	76,205
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	319,213	-	257,233	322,284	-	-	898,730
Environmental services								
Sanitary Sewer System	16	296,215	253,089	428,428	196,331	-	-	1,174,063
Storm Sewer System	17	-	27,196	-	-	-	-	27,196
Waterworks System	18	318,074	121,685	366,227	78,960	-	-	884,946
Garbage Collection	19	57,707	-	232,532	25,000	-	-	315,239
Garbage Disposal	20	-	-	-	10,751	-	-	10,751
Pollution Control	21	-	-	29,976	-	-	-	29,976
--	22	-	-	-	-	-	-	-
Subtotal	23	671,996	401,970	1,057,163	311,042	-	-	2,442,171
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	271,968	-	166,310	18,303	5,400	-	461,981
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	6,314	-	-	-	6,314
Subtotal	40	271,968	-	172,624	18,303	5,400	-	468,295
Planning and Development								
Planning and Development	41	-	-	14,922	-	-	-	14,922
Commercial and Industrial	42	2,776	16,500	23,119	-	-	-	42,395
Residential Development	43	-	-	-	11,423	-	-	11,423
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,776	16,500	38,041	11,423	-	-	68,740
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,178,975	645,577	2,571,866	770,906	25,091	-	6,192,415

For the year ended December 31, 1993.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	195,845	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		579,853	
Reserves and Reserve Funds	3		262,056	
	Subtotal	4	841,909	
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		343,657	
Canada	21		-	
Other Municipalities	22		26,014	
	Subtotal	23	369,671	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		2,000	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
	Subtotal	32	2,000	
	Total Sources of Financing	33	1,213,580	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,186,159	
	Subtotal	36	1,186,159	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
	Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-	
	Total Applications	42	1,186,159	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	223,266	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	321,972	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		98,706	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	223,266
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Napanee T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	555
Protection to Persons and Property					
Fire	2	-	-	-	54,193
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	54,193
Transportation services					
Roadways	8	268,511	-	-	495,230
Winter Control	9	-	-	-	51,609
Transit	10	-	-	-	-
Parking	11	-	-	-	4,075
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	268,511	-	-	550,914
Environmental services					
Sanitary Sewer System	16	4,606	-	-	167,838
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	239,336
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	10,751
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,606	-	-	417,925
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	70,540	-	26,014	162,572
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	70,540	-	26,014	162,572
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	343,657	-	26,014	1,186,159

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Napanee T

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		1	\$
General Government	1	331,629	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Protective inspection and control	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	757,763	
Storm Sewer System	17	26,771	
Waterworks System	18	193,920	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	978,454	
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	16,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	16,500	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	1,326,583	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1993.

			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	33,500
: To Canada and agencies			2	113,655
: To other			3	1,116,428
	Subtotal		4	1,263,583
Plus: All debt assumed by the municipality from others			5	63,000
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	1,326,583
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	506,655
Long term bank loans			18	803,428
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	16,500
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

Napanee T

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only			46	-	-
- share of integrated projects			47	-	-
Sewer projects - for this municipality only			48	-	-
- share of integrated projects			49	-	-
7. 1993 Debt Charges					
			principal		interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund			50	224,600	29,704
- general tax rates *			51	16,500	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	281,745	93,028
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			60	-	-
--			61	-	-
Total			78	522,845	122,732
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
		\$	\$	\$	\$
1994		451,567	98,381	-	-
1995		335,966	59,206	-	-
1996		192,059	35,118	-	-
1997		194,367	21,020	-	-
1998		121,311	10,955	-	-
1999-2003		31,313	500	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,326,583	225,180	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994				72	75,600
1995				73	75,600
1996				74	75,600
1997				75	75,600
1998				76	75,600
Total				77	378,000
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1993.

		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		442,012	5,445	447,457								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Water rate	5		62,135	-	62,135								
Road rate	6		157,313	-	157,313								
--	7		-	-	-								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	9,710	661,460	5,445	666,905	634,350	19,213	-	34,386	-	687,949	11,334
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	-	9,710	661,460	5,445	666,905	634,350	19,213	-	34,386	-	687,949	11,334

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1993.

		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	- 13,246	1,436,946	9,426	-	1,446,372	1,357,884	39,792	67,013	-	1,464,689	5,071
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	9,489	135,763	3,872	-	139,635	133,368	2,571	3,849	-	139,788	9,642
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 13,597	1,293,217	8,491	-	1,301,708	1,226,127	34,910	60,512	-	1,321,549	6,244
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,538	72,745	2,045	-	74,790	70,425	2,256	2,033	-	74,714	2,462
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 14,816	2,938,671	23,834	-	2,962,505	2,787,804	79,529	133,407	-	3,000,740	23,419

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Napanee T

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	680,042
Revenues		
Contributions from revenue fund	2	191,053
Contributions from capital fund	3	-
Development Charges Act	67	10,555
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	31
- other	6	-
--	9	57,302
--	10	34,298
--	11	66,952
--	12	-
Total revenue	13	360,191
Expenditures		
Transferred to capital fund	14	262,056
Transferred to revenue fund	15	101,250
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	363,306
Balance at the end of the year for:		
Reserves	23	560,154
Reserve Funds	24	116,773
Total	25	676,927
Analysed as follows:		
Working funds	26	189,034
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	50,000
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	8,000
- other cultural	66	-
- water	38	294,715
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	133,615
Development Charges Act	68	1,563
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	676,927

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	556,871	-
Accounts receivable			
Canada	2	34,187	
Ontario	3	299,383	
Region or county	4	1,147	
Other municipalities	5	36,333	
School boards	6	220	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	270,966	business taxes
Taxes receivable			
Current year's levies	9	638,611	61,514
Previous year's levies	10	292,525	25,950
Prior year's levies	11	246,698	28,650
Penalties and interest	12	199,444	19,319
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	55,324	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,326,583	
Other long term assets	20	24,000	-
Total	21	3,972,292	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	583,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	339,816		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	230,234		
Other	32	2,287		
Other current liabilities	33	73,383		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	374,900		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	951,683		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	676,927		
Accumulated net revenue (deficit)				
General revenue	42	581,222		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 147,546		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	8,416		
--	53	32,449		
--	54	7,502		
--	55	-		
Region or county	56	11,334		
School boards	57	23,419		
Unexpended capital financing / (unfinanced capital outlay)	58	223,266		
Total	59	3,972,292		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		7
Fire	3		9
Police	4		-
Transit	5		-
Public Works	6		18
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		5
Libraries	11		-
Planning	12		-
Total	13		45

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,493,732		424,611
Wages and salaries					
Employee benefits	15	316,313		17,991	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	5,187,327		
Current year's tax				17	401,078
Previous years' tax		18	109,065		
Penalties and interest		19	5,697,470		
	Subtotal	20	-		
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	47,423		
- amounts written off		23	81,287		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards					
		24	52,485		
- recoverable from general municipal revenues		25	28,802		
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	5,812,621		
Amounts added to the tax roll for collection purposes only		30	19,512		
Business taxes written off under subsection 441(1) of the Municipal Act		81	28,457		

		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19930219
	Due date of last installment (YYYYMMDD)	33	19930423
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19930618
	Due date of last installment (YYYYMMDD)	36	19930916
			\$
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 1994	58	500,000	-	-	378,000
in 1995	59	1,000,000	-	-	-
in 1996	60	700,000	-	-	-
in 1997	61	600,000	-	-	-
in 1998	62	500,000	-	-	-
Total	63	3,300,000	-	-	378,000

STATISTICAL DATA

For the year ended December 31, 1993.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	265,385		117,808		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	1,698	259,712	298,977	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1993 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	1,698	335,854	371,237	
	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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84	36,070				
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1992 Approved in 1993 Financed in 1993 No long term financing necessary Approved but not financed as at December 31, 1993 Applications submitted but not approved as at Decemeber 31, 1993		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
12. Forecast of total revenue fund expenditures						
	73	1994	1995	1996	1997	1998
		1	2	3	4	5
		\$	\$	\$	\$	\$
		6,300,000	6,425,000	6,550,000	6,680,000	6,800,000