

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Napanee T

13

		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	5,594,950	608,960	2,965,994	2,019,996
Direct water billings on ratepayers -- own municipality	2	525,041	-		525,041
-- other municipalities	3	270,105	-		270,105
Sewer surcharge on direct water billings -- own municipality	4	672,347	-		672,347
-- other municipalities	5	290,323	-		290,323
Subtotal	6	7,352,766	608,960	2,965,994	3,777,812
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	40,344	4,442	21,736	14,166
Ontario					
The Municipal Tax Assistance Act	9	6,256	1,494		4,762
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	168,648	18,574	90,882	59,192
Ontario Hydro	13	2,343	258	1,263	822
Liquor Control Board of Ontario	14	9,420	2,250	-	7,170
Other	15	-	-	-	-
Municipal enterprises	16	105,540	-	-	105,540
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	332,551	27,018	113,881	191,652
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	622,022	-	-	622,022
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	258,632			258,632
Canada specific grants	30	9,863			9,863
Other municipalities - grants and fees	31	733,986			733,986
Fees and service charges	32	492,892			492,892
Subtotal	33	1,495,373			1,495,373
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	98,893	-	-	98,893
Fines	37	33,111			33,111
Penalties and interest on taxes	38	184,670			184,670
Investment income - from own funds	39	-			-
- other	40	91,182			91,182
Sales of publications, equipment, etc	42	19,770			19,770
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	123,804			123,804

For the year ended December 31, 1994.

Napanee T

2LT - OP

[illegible]

For the year ended December 31, 1994.

Municipality

Napanee T

2LT - OP

4

[illegible]

For the year ended December 31, 1994.

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, 1994.

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	720,881	171,877	71,085	94.367000	111.020000	68,027	19,082	7,892	152	-	-	95,153
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,932	-	-	-	-	2,932
Total Taxation	0	-	-	-	-	-	68,027	22,014	7,892	152	-	-	98,085
Separate consolidated													
Total all school board taxation	0						1,711,901	897,297	332,855	- 9,379	22,316	11,004	2,965,994

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	-	-	24,411
Protection to Persons and Property					
Fire	2	11,550	-	386,320	19,642
Police	3	2,525	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	109,527	4,777
Emergency measures	6	-	-	-	-
Subtotal	7	14,075	-	495,847	24,419
Transportation services					
Roadways	8	161,358	-	49,553	3,574
Winter Control	9	26,030	-	-	502
Transit	10	-	-	-	-
Parking	11	-	-	1,204	99,617
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	187,388	-	50,757	103,693
Environmental services					
Sanitary Sewer System	16	-	-	-	4,380
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	86,211	39,416
Garbage Collection	19	-	-	7,855	52,498
Garbage Disposal	20	57,169	-	-	1,575
Pollution Control	21	-	-	74,322	-
--	22	-	-	-	-
Subtotal	23	57,169	-	168,388	97,869
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	-	8,506	18,994	238,980
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,520
Subtotal	40	-	8,506	18,994	242,500
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	1,357	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	1,357	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	258,632	9,863	733,986	492,892

1994 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Napanee T						
		48						
For the year ended December 31, 1994.								
		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	280,517	29,812	233,434	581,871	-	-	1,125,634
Protection to Persons and Property								
Fire	2	450,576	91,700	172,881	88,204	-	-	803,361
Police	3	-	-	654,098	-	-	-	654,098
Conservation Authority	4	-	-	-	-	18,969	-	18,969
Protective inspection and control	5	210,118	-	47,989	17,447	-	-	275,554
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	660,694	91,700	874,968	105,651	18,969	-	1,751,982
Transportation services								
Roadways	8	193,946	-	214,669	211,259	-	-	619,874
Winter Control	9	64,616	-	52,386	24,610	-	-	141,612
Transit	10	-	-	-	-	-	-	-
Parking	11	52,819	-	8,319	18,517	-	-	79,655
Street Lighting	12	-	-	49,949	20,000	-	-	69,949
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	311,381	-	325,323	274,386	-	-	911,090
Environmental services								
Sanitary Sewer System	16	297,420	363,474	432,694	85,303	-	-	1,178,891
Storm Sewer System	17	-	27,332	-	-	-	-	27,332
Waterworks System	18	301,992	118,973	458,127	85,728	-	-	964,820
Garbage Collection	19	40,980	-	182,650	21,791	-	-	245,421
Garbage Disposal	20	-	19,646	-	111,084	-	-	130,730
Pollution Control	21	-	-	15,391	-	-	-	15,391
--	22	-	-	-	-	-	-	-
Subtotal	23	640,392	529,425	1,088,862	303,906	-	-	2,562,585
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	281,196	-	153,540	31,289	5,650	-	471,675
Libraries	38	-	-	458	-	-	-	458
Other Cultural	39	-	-	5,401	3,214	-	-	8,615
Subtotal	40	281,196	-	159,399	34,503	5,650	-	480,748
Planning and Development								
Planning and Development	41	-	-	10,684	6,180	-	-	16,864
Commercial and Industrial	42	-	16,500	36,563	-	-	-	53,063
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	16,500	47,247	6,180	-	-	69,927
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,174,180	667,437	2,729,233	1,306,497	24,619	-	6,901,966

For the year ended December 31, 1994.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	223,266	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		552,712	
Reserves and Reserve Funds	3		365,483	
Subtotal	4		918,195	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ontario Clean Water Agency	11		116,415	
Other Loans from Ontario Capital Corporations	50		-	
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		494,415	
Grants and Loan Forgiveness				
Ontario	20		369,599	
Canada	21		169,599	
Other Municipalities	22		37,441	
Subtotal	23		576,639	
Other Financing				
Prepaid Special Charges	24		4,994	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		4,994	
Total Sources of Financing	33		1,994,243	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,989,276	
Subtotal	36		1,989,276	
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		1,989,276	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	228,233	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	303,380	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		75,147	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	228,233	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Napanee T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,695	2,695	-	25,087
Protection to Persons and Property					
Fire	2	-	-	-	83,657
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	15,954	447
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	15,954	84,104
Transportation services					
Roadways	8	132,063	132,063	-	440,466
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	18,517
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	132,063	132,063	-	458,983
Environmental services					
Sanitary Sewer System	16	-	-	-	283,460
Storm Sewer System	17	-	-	-	-
Waterworks System	18	34,841	34,841	17,519	330,270
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	200,000	-	-	748,144
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	234,841	34,841	17,519	1,361,874
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	-	-	3,968	49,834
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,214
Subtotal	40	-	-	3,968	53,048
Planning and Development					
Planning and Development	41	-	-	-	6,180
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	6,180
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	369,599	169,599	37,441	1,989,276

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Napanee T

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	226,800	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	226,800	
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	443,117	
Storm Sewer System	17	-	
Waterworks System	18	88,460	
Garbage Collection	19	-	
Garbage Disposal	20	378,000	
Pollution Control	21	-	
--	22	-	
Subtotal	23	909,577	
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	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	1,136,377	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1994.

			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	125,415
: To Canada and agencies			2	95,131
: To other			3	1,032,246
	Subtotal		4	1,252,792
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans			80	116,415
:Ontario - Other			81	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	116,415
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,136,377
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	241,131
Long term bank loans			18	895,246
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			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	-
Ontario Clean Water Agency - 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, 1994.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1994 Debt Charges					
				principal	interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	131,600		36,889	
- special are rates and special charges	51	16,500		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	420,106		62,342	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	57	-		-	
--	56	-		-	
--	58	-		-	
--	59	-		-	
Total	78	568,206		99,231	
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	411,565	89,446	-	-
1996	61	267,659	57,798	-	-
1997	62	269,967	36,140	-	-
1998	63	111,586	11,140	-	-
1999	64	75,600	1,890	-	-
2000-2004	65	-	-	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,136,377	196,414	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	63,000			
1996	73	63,000			
1997	74	63,000			
1998	75	63,000			
1999	76	63,000			
Total	77	315,000			
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1994.

		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		438,249	4,923	443,172							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		61,762	-	61,762							
Road rate	6		156,381	-	156,381							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	11,334	656,392	4,923	661,315	589,368	19,592	-	27,018	-	635,978	14,003
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	11,334	656,392	4,923	661,315	589,368	19,592	-	27,018	-	635,978	14,003

1994 FINANCIAL INFORMATION RETURN

Municipality

Napanee T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	5,071	1,518,780	12,472	-	1,531,252	1,408,740	39,910	56,650	-	1,505,300	- 20,881
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	9,642	131,577	199	-	131,776	124,267	3,256	3,813	-	131,336	9,202
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	6,244	1,356,825	11,118	-	1,367,943	1,255,803	35,933	50,499	-	1,342,235	- 19,464
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,462	100,218	152	-	100,370	95,153	2,932	2,919	-	101,004	3,096
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	23,419	3,107,400	23,941	-	3,131,341	2,883,963	82,031	113,881	-	3,079,875	- 28,047

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Napanee T

10
15

		1	\$
Balance at the beginning of the year	1	676,927	
Revenues			
Contributions from revenue fund	2	753,785	
Contributions from capital fund	3	-	
Development Charges Act	67	17,140	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	351	
- other	6	-	
--	9	52,325	
--	10	39,900	
--	11	83,904	
--	12	-	
Total revenue	13	947,405	
Expenditures			
Transferred to capital fund	14	365,483	
Transferred to revenue fund	15	123,804	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	489,287	
Balance at the end of the year for:			
Reserves	23	1,048,628	
Reserve Funds	24	86,417	
Total	25	1,135,045	
Analysed as follows:			
Working funds	26	189,034	
Contingencies	27	-	
Ontario Clean Water Agency 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	70,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	8,000	
- other cultural	66	-	
- water	38	138,644	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	710,313	
Development Charges Act	68	19,054	
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	1,135,045	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

11
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	322,366	-
Accounts receivable			
Canada	2	141,296	
Ontario	3	209,130	
Region or county	4	51,315	
Other municipalities	5	89,432	
School Boards	6	43,019	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	136,675	business taxes
Taxes receivable			
Current year's levies	9	598,370	56,750
Previous year's levies	10	279,594	34,760
Prior year's levies	11	222,591	45,849
Penalties and interest	12	165,686	27,245
Less allowance for uncollectables (negative)	13	- 10,000	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	55,062	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,136,377	
Other long term assets	20	24,000	-
Total	21	3,464,913	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	102,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	340,575		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	299,575		
Other	32	-		
Other current liabilities	33	12,357		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	604,800		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	531,577		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,135,045		
Accumulated net revenue (deficit)				
General revenue	42	390,715		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 201,008		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	25,382		
--	53	30,210		
--	54	7,502		
--	55	-		
Region or county	56	- 14,003		
School boards	57	- 28,047		
Unexpended capital financing / (unfinanced capital outlay)	58	228,233		
Total	59	3,464,913		

1994 FINANCIAL INFORMATION RETURN

Municipality

STATISTICAL DATA

For the year ended December 31, 1994.

Napanee T

12
17

1												
1. Number of continuous full time employees as at December 31												
Administration											1	5
Non-line Department Support Staff											2	6
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	43

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government		1 -
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 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

[illegible]

[illegible]