

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

For the year ended December 31, 1995.

1
3

		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	5,601,987	607,218	2,957,799	2,036,970
Direct water billings on ratepayers -- own municipality	2	440,378	-		440,378
-- other municipalities	3	300,187	-		300,187
Sewer surcharge on direct water billings -- own municipality	4	560,341	-		560,341
-- other municipalities	5	308,658	-		308,658
Subtotal	6	7,211,551	607,218		2,957,799
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	40,664	4,469	21,834	14,361
Ontario					
The Municipal Tax Assistance Act	9	6,333	1,503		4,830
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	169,846	18,682	91,133	60,031
Ontario Hydro	13	2,362	260	1,268	834
Liquor Control Board of Ontario	14	9,536	2,263	-	7,273
Other	15	-	-	-	-
Municipal enterprises	16	85,771	-	-	85,771
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	314,512	27,177	114,235	173,100
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	636,866	-	-	636,866
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	223,454			223,454
Canada specific grants	30	4,005			4,005
Other municipalities - grants and fees	31	762,025			762,025
Fees and service charges	32	567,537			567,537
Subtotal	33	1,557,021			1,557,021
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	57,543	-	-	57,543
Fines	37	31,783			31,783
Penalties and interest on taxes	38	190,893			190,893
Investment income - from own funds	39	-			-
- other	40	117,834			117,834
Sales of publications, equipment, etc	42	6,810			6,810
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	94,806			94,806
Contributions from non-consolidated entities	45	-			-
--	46	25,453			25,453
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	525,122	-	-	525,122
TOTAL REVENUE	51	10,245,072	634,395	3,072,034	6,538,643

For the year ended December 31, 1995.

Napanee T

[illegible]

For the year ended December 31, 1995.

Napanee T

II. Upper tier purposes

For the year ended December 31, 1995.

Municipality

Napanee T

2LT - OP

[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, 1995.

Municipality

Napanee T

2LT - OP

4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
MAID	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	
Secondary separate														
General	0	755,161	154,143	60,350	78.975000	92.911000	59,639	14,322	5,607	43	-	-	79,611	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	3,637	-	-	-	-	3,637	
Total Taxation	0	-	-	-	-	-	59,639	17,959	5,607	43	-	-	83,248	
Separate consolidated														
Total all school board taxation	0						1,779,892	849,644	300,936	-	13,164	27,344	13,147	2,957,799

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	-	2,296	28,105
Protection to Persons and Property					
Fire	2	7,800	-	388,078	25,786
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	133	-	108,724	19,568
Emergency measures	6	-	-	-	-
Subtotal	7	7,933	-	496,802	45,354
Transportation services					
Roadways	8	153,048	-	46,218	1,095
Winter Control	9	30,184	-	-	2,795
Transit	10	-	-	-	-
Parking	11	-	-	1,983	99,804
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	183,232	-	48,201	103,694
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	87,394	34,470
Garbage Collection	19	-	-	40,414	82,763
Garbage Disposal	20	32,289	-	-	11,208
Pollution Control	21	-	-	76,991	-
--	22	-	-	-	-
Subtotal	23	32,289	-	204,799	128,441
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	-	-	3,770	258,827
Libraries	38	-	-	6,157	-
Other Cultural	39	-	-	-	3,116
Subtotal	40	-	-	9,927	261,943
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	4,005	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	4,005	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	223,454	4,005	762,025	567,537

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	268,567	-	261,234	394,419	-	-	924,220
Protection to Persons and Property								
Fire	2	433,740	91,111	176,717	100,006	-	-	801,574
Police	3	-	-	675,246	1,298	-	-	676,544
Conservation Authority	4	-	-	-	-	20,194	-	20,194
Protective inspection and control	5	230,118	-	35,404	7,099	-	-	272,621
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	663,858	91,111	887,367	108,403	20,194	-	1,770,933
Transportation services								
Roadways	8	245,434	-	152,112	216,733	-	-	614,279
Winter Control	9	44,552	-	67,917	-	-	-	112,469
Transit	10	-	-	-	-	-	-	-
Parking	11	49,007	-	5,529	2,080	-	-	56,616
Street Lighting	12	-	-	40,432	25,280	-	-	65,712
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	338,993	-	265,990	244,093	-	-	849,076
Environmental services								
Sanitary Sewer System	16	306,572	112,438	327,791	106,303	-	-	853,104
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	320,529	90,039	430,527	69,069	-	-	910,164
Garbage Collection	19	43,377	376	162,338	34,999	-	-	241,090
Garbage Disposal	20	-	103,852	-	144,129	-	-	247,981
Pollution Control	21	-	-	16,151	-	-	-	16,151
--	22	-	-	-	-	-	-	-
Subtotal	23	670,478	306,705	936,807	354,500	-	-	2,268,490
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	261,025	-	157,643	24,671	-	-	443,339
Libraries	38	-	-	11,175	2,559	-	-	13,734
Other Cultural	39	-	-	4,006	-	8,200	-	12,206
Subtotal	40	261,025	-	172,824	27,230	8,200	-	469,279
Planning and Development								
Planning and Development	41	-	-	8,171	4,329	-	-	12,500
Commercial and Industrial	42	-	-	38,673	5,176	-	-	43,849
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	46,844	9,505	-	-	56,349
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,202,921	397,816	2,571,066	1,138,150	28,394	-	6,338,347

For the year ended December 31, 1995.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	228,233	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		542,809	
Reserves and Reserve Funds	3		105,073	
Subtotal	4		647,882	
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		46,089	
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		297,000	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		343,089	
Grants and Loan Forgiveness				
Ontario	20		295,110	
Canada	21		295,110	
Other Municipalities	22		32,846	
Subtotal	23		623,066	
Other Financing				
Prepaid Special Charges	24		1,011	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		25,883	
--	30		-	
--	31		-	
Subtotal	32		26,894	
Total Sources of Financing	33		1,640,931	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,585,576	
Subtotal	36		1,585,576	
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		1,585,576	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	283,588	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	283,588	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	283,588	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Napanee T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1 \$	2 \$	3 \$	4 \$
General Government	1	60,969	60,969	-	182,821
Protection to Persons and Property					
Fire	2	-	-	-	40,886
Police	3	-	-	-	1,298
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	15,653	15,653	32,846	93,819
Emergency measures	6	-	-	-	-
Subtotal	7	15,653	15,653	32,846	136,003
Transportation services					
Roadways	8	1,573	1,573	-	206,953
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	2,080
Street Lighting	12	-	-	-	1,945
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,573	1,573	-	210,978
Environmental services					
Sanitary Sewer System	16	-	-	-	102,936
Storm Sewer System	17	51,625	51,625	-	127,994
Waterworks System	18	-	-	-	111,792
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	148,751	148,752	-	617,136
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	200,376	200,377	-	959,858
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	16,539	16,538	-	83,852
Libraries	38	-	-	-	2,559
Other Cultural	39	-	-	-	-
Subtotal	40	16,539	16,538	-	86,411
Planning and Development					
Planning and Development	41	-	-	-	4,329
Commercial and Industrial	42	-	-	-	5,176
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	9,505
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	295,110	295,110	32,846	1,585,576

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Napanee T

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	151,200	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	151,200	
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	365,154	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	297,000	
Garbage Disposal	20	302,400	
Pollution Control	21	-	
--	22	-	
Subtotal	23	964,554	
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	1,115,754	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1995.

			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	-
: To Canada and agencies			2	74,708
: To other			3	1,041,046
	Subtotal		4	1,115,754
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
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	1,115,754
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	74,708
Long term bank loans			18	1,041,046
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 U.S. dollars			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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

Napanee T

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. 1995 Debt Charges					
			principal		interest
				1	2
				\$	\$
Recovered from the consolidated revenue fund			50	151,200	44,139
- general tax rates			51	-	-
- special are rates and special charges			52	-	-
- benefitting landowners			53	166,423	36,054
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	-
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			78	317,623	80,193
Total					
Line 78 includes:			90	-	-
Financing of one-time real estate purchase			91	-	-
Other lump sum (balloon) repayments of long term debt					
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
		\$	\$	\$	\$
1996		378,316	81,558	-	-
1997		380,624	55,148	-	-
1998		162,369	25,396	-	-
1999		135,000	11,394	-	-
2000		59,445	4,752	-	-
2001 - 2005		-	-	-	-
2006 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,115,754	178,248	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1996		72	-		
1997		73	-		
1998		74	-		
1999		75	-		
2000		76	-		
Total				77	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
				1	2
				\$	\$
Repayment of Provincial Special Assistance		92	-		-

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

9LT
13

For the year ended December 31, 1995.

		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		429,471	5,593	435,064									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		-	-	-									
Library rate	5		56,366	-	56,366									
Road rate	6		153,796	-	153,796									
--	7		-	-	-									
--	8		-	-	-									
Payments in lieu of taxes	9		-	-	-									
Telephone and telegraph taxation	10		-	-	-									
Subtotal levied by mill rate -- general	11	-	14,003	639,633	5,593	645,226	589,015	18,203	-	27,177	-	634,395	-	24,834
Special purpose requisitions	12													
Water			-	-	-									
Transit	13		-	-	-									
Sewer	14		-	-	-									
Library	15		-	-	-									
--	16		-	-	-									
--	17		-	-	-									
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	-	14,003	639,633	5,593	645,226	589,015	18,203	-	27,177	-	634,395	-	24,834

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1995.

		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	-	20,881	1,487,188	14,484	-	1,501,672	1,415,366	40,690	57,277	-	1,513,333	-	9,220
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)															
	--	40	-	9,202	143,377	73	-	143,450	135,551	4,093	4,201	-	143,845	-	9,597
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)															
	--	50	-	19,464	1,306,581	12,727	-	1,319,308	1,242,699	36,152	50,290	-	1,329,141	-	9,631
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)															
	--	70	-	3,096	86,128	43	-	86,171	79,611	3,637	2,467	-	85,715	-	2,640
	--	71	-	-	-	-	-	-	-	-	-	-	-	-	
	--	72	-	-	-	-	-	-	-	-	-	-	-	-	
	--	72	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	28,047	3,023,274	27,327	-	3,050,601	2,873,227	84,572	114,235	-	3,072,034	-	6,614

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Napanee T

10
15

		1	\$
Balance at the beginning of the year	1	1,135,045	
Revenues			
Contributions from revenue fund	2	595,341	
Contributions from capital fund	3	-	
Development Charges Act	67	18,633	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	1,299	
--	9	44,037	
--	10	17,210	
--	11	77,596	
--	12	-	
Total revenue	13	754,116	
Expenditures			
Transferred to capital fund	14	105,073	
Transferred to revenue fund	15	94,806	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	199,879	
Balance at the end of the year for:			
Reserves	23	1,460,882	
Reserve Funds	24	228,400	
Total	25	1,689,282	
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	106,400	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	8,000	
- other cultural	66	-	
- water	38	189,414	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	965,000	
Development Charges Act	68	38,986	
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	162,282	
Waste Site	53	30,166	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,689,282	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

11
16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,301,524	-
Accounts receivable			
Canada	2	246,196	
Ontario	3	404,227	
Region or county	4	57,500	
Other municipalities	5	89,118	
School Boards	6	87,369	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	-	business taxes
Taxes receivable			
Current year's levies	9	546,180	58,946
Previous year's levies	10	312,338	21,820
Prior year's levies	11	318,721	33,040
Penalties and interest	12	205,132	31,519
Less allowance for uncollectables (negative)	13	- 60,000	- 40,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	180,225	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,115,754	
Other long term assets	20	8,606	-
Total	21	4,812,890	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	6,335		
Ontario	27	1,012,260		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	214,386		
Other	32	-		
Other current liabilities	33	69,636		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	750,600		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	365,154		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,689,282		
Accumulated net revenue (deficit)				
General revenue	42	390,555		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 54,604		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	60,519		
--	53	49,123		
--	54	7,504		
--	55	-		
Region or county	56	- 24,834		
School boards	57	- 6,614		
Unexpended capital financing / (unfinanced capital outlay)	58	283,588		
Total	59	4,812,890		

		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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	1,554,034		334,630
Wages and salaries					
Employee benefits	15	417,439		15,982	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	5,068,562		
Current year's tax					
Previous years' tax		17	476,944		
Penalties and interest		18	177,151		
	Subtotal	19	5,722,657		
Discounts allowed		20	-		
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	-		
- amounts written off		23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards		24	93,398		
		25	52,817		
- recoverable from general municipal revenues		26	-		
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		29	5,868,872		
Other (specify)		30	58,015		
	Total reductions	31	53,891		
Amounts added to the tax roll for collection purposes only		32			
Business taxes written off under subsection 441(1) of the Municipal Act		33			

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19950217
	Due date of last installment (YYYYMMDD)	33	19950421
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19950623
	Due date of last installment (YYYYMMDD)	36	19950922
			\$
Supplementary taxes levied with	1996 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 1996	58	-	-	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		93,595		68,638					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1995 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		1,396		274,505		165,873			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1995 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		1,383		354,171		206,170			
In this municipality											
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		116,578	
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, 1994		67		-		-		-		-	
Approved in 1995		68		-		-		343,089		343,089	
Financed in 1995		69		-		-		343,089		343,089	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1995		71		-		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1995		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1996		1997		1998		1999		2000	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		-		-		-		-		-	
13. Municipal procurement this year											
		1		2							
		\$		\$							
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	

1995 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]