

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

Municipality

Napanee T

		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	5,629,736	606,242	3,001,921	2,021,573
Direct water billings on ratepayers -- own municipality	2	471,282	-		471,282
-- other municipalities	3	323,825	-		323,825
Sewer surcharge on direct water billings -- own municipality	4	566,743	-		566,743
-- other municipalities	5	318,340	-		318,340
Subtotal	6	7,309,926	606,242	3,001,921	3,701,763
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	41,127	4,487	22,279	14,361
Ontario					
The Municipal Tax Assistance Act	9	6,339	1,509		4,830
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	171,858	18,745	93,081	60,032
Ontario Hydro	13	2,389	261	1,294	834
Liquor Control Board of Ontario	14	9,545	2,273	-	7,272
Other	15	-	-	-	-
Municipal enterprises	16	81,851	-	-	81,851
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	313,109	27,275	116,654	169,180
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	618,507			618,507
.....	61	-			-
Subtotal	69	618,507			618,507
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	81,812			81,812
Canada specific grants	30	3,082			3,082
Other municipalities - grants and fees	31	670,474			670,474
Fees and service charges	32	635,727			635,727
Subtotal	33	1,391,095			1,391,095
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	79,222	-	-	79,222
Fines	37	16,200			16,200
Penalties and interest on taxes	38	196,198			196,198
Investment income - from own funds	39	-			-
- other	40	97,192			97,192
Sales of publications, equipment, etc	42	1,641			1,641
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	118,826			118,826
Contributions from non-consolidated entities	45	-			-
--	46	11,943			11,943
--	47	2,000			2,000
--	48	-			-
Subtotal	50	523,222	-	-	523,222
TOTAL REVENUE	51	10,155,859	633,517	3,118,575	6,403,767

For the year ended December 31, 1996.

Napanee T

[illegible]

For the year ended December 31, 1996.

Napanee T

II. Upper tier purposes

For the year ended December 31, 1996.

Napanee T

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Napanee T

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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	-	-	-	-	-	-	-	-	-	-	-	-	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-	
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-	
Separate consolidated														
General	0	775,562	167,538	65,260	220.510000	259.424000	171,019	43,463	16,930	-	1,458	437	233,307	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	9,817	-	-	-	-	9,817	
Total Taxation	0	-	-	-	-	-	171,019	53,280	16,930	-	1,458	437	243,124	
Total all school board taxation	0						1,813,454	862,648	305,715	-	18,645	26,998	11,751	3,001,921

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1996.

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

Municipality
Napanee T

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	54,755
Protection to Persons and Property					
Fire	2	8,415	-	390,351	37,742
Police	3	4,901	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	117,566	17,501
Emergency measures	6	-	-	-	-
Subtotal	7	13,316	-	507,917	55,243
Transportation services					
Roadways	8	44,823	-	10,439	10,687
Winter Control	9	-	-	-	4,982
Transit	10	-	-	-	-
Parking	11	-	-	1,538	80,484
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	44,823	-	11,977	96,153
Environmental services					
Sanitary Sewer System	16	-	-	37,819	40,723
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	80,521	53,553
Garbage Collection	19	-	-	-	73,070
Garbage Disposal	20	23,192	-	-	20,274
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	23,192	-	118,340	187,620
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	481	3,082	26,415	238,381
Libraries	38	-	-	5,825	-
Other Cultural	39	-	-	-	3,575
Subtotal	40	481	3,082	32,240	241,956
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	81,812	3,082	670,474	635,727

1996 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Napanee T						
For the year ended December 31, 1996.								
		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	259,486	-	209,968	454,366	-	-	923,820
Protection to Persons and Property								
Fire	2	447,535	82,464	176,932	93,127	-	-	800,058
Police	3	-	-	643,848	-	-	-	643,848
Conservation Authority	4	-	-	-	-	21,194	-	21,194
Protective inspection and control	5	231,807	-	34,664	21,397	-	-	287,868
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	679,342	82,464	855,444	114,524	21,194	-	1,752,968
Transportation services								
Roadways	8	236,331	-	186,210	302,074	-	-	724,615
Winter Control	9	35,899	-	42,628	-	-	-	78,527
Transit	10	-	-	-	-	-	-	-
Parking	11	36,870	-	3,784	41,828	-	-	82,482
Street Lighting	12	-	-	45,031	-	-	-	45,031
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	309,100	-	277,653	343,902	-	-	930,655
Environmental services								
Sanitary Sewer System	16	315,000	176,455	402,824	-	-	-	894,279
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	327,858	-	529,056	118,826	-	-	975,740
Garbage Collection	19	44,434	75,099	165,576	20,000	-	-	305,109
Garbage Disposal	20	-	91,911	-	24,076	-	-	115,987
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	687,292	343,465	1,097,456	162,902	-	-	2,291,115
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	198,489	-	127,343	30,142	-	-	355,974
Libraries	38	-	-	10,207	-	-	-	10,207
Other Cultural	39	-	-	526	-	6,200	-	6,726
Subtotal	40	198,489	-	138,076	30,142	6,200	-	372,907
Planning and Development								
Planning and Development	41	-	-	7,437	-	-	-	7,437
Commercial and Industrial	42	-	-	44,326	4,550	-	-	48,876
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	51,763	4,550	-	-	56,313
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,133,709	425,929	2,630,360	1,110,386	27,394	-	6,327,778

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1996.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	283,588
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		493,735
Reserves and Reserve Funds	3		194,705
Subtotal	4		688,440
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		-
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		-
Canada	21		-
Other Municipalities	22		-
Subtotal	23		-
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		-
--	30		-
--	31		-
Subtotal	32		-
Total Sources of Financing	33		688,440
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		791,001
Subtotal	36		791,001
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		791,001
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	181,027
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	181,027
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	-	181,027
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

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	-	-	-	49,865
Protection to Persons and Property					
Fire	2	-	-	-	25,302
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,397
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	46,699
Transportation services					
Roadways	8	-	-	-	312,349
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	41,828
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	354,177
Environmental services					
Sanitary Sewer System	16	-	-	-	49,641
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	211,225
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	38,504
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	299,370
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	-	-	-	36,340
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	36,340
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	4,550
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	4,550
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	791,001

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Napanee T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	75,600	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	75,600	
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	209,516	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	237,600	
Garbage Disposal		20	226,800	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	673,916	
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	749,516	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Napanee T

		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	52,192	
: To other	3	697,324	
Subtotal	4	749,516	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
: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	749,516	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	52,192	
Long term bank loans	18	697,324	
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	-	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Napanee T

For the year ended December 31, 1996.

6. Ontario Clean Water Agency 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. 1996 Debt Charges							
			principal		interest		
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	210,600	38,874				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	155,638	20,817				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	366,238	59,691				
Line 78 includes:							
Financing of one-time real estate purchase	90	-	-				
Other lump sum (balloon) repayments of long term debt	91	-	-				
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	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1997		380,648	55,148	-	-	-	-
1998		164,507	25,396	-	-	-	-
1999		135,000	11,394	-	-	-	-
2000		69,361	4,752	-	-	-	-
2001		-	-	-	-	-	-
2002 - 2006		-	-	-	-	-	-
2007 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	749,516	96,690	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1997		72	-				
1998		73	-				
1999		74	-				
2000		75	-				
2001		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	-	-				
Other long term debt refinanced	93	-	-				

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1996.

		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		414,912	4,059	418,971									
Special pupose requisitions														
Water rate	2		-	-	-									
Transit rate	3		-	-	-									
Sewer rate	4		-	-	-									
Library rate	5		54,082	-	54,082									
Road rate	6		145,228	-	145,228									
--	7		-	-	-									
--	8		-	-	-									
Payments in lieu of taxes	9		-	-	-									
Telephone and telegraph taxation	10		-	-	-									
Subtotal levied by mill rate -- general	11	-	24,834	614,222	4,059	618,281	587,523	18,719	-	27,275	-	633,517	-	9,598
Special purpose requisitions														
Water	12		-	-	-									
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	-	24,834	614,222	4,059	618,281	587,523	18,719	-	27,275	-	633,517	-	9,598

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)											
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)											
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	414,912	4,059	418,971	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	-	-	-	-	-	-	-	-	-	
--	71	-	-	-	-	-	-	-	-	-	-	
--	2	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	6,614	3,075,623	20,104	-	3,095,727	2,915,116	86,805	116,654	3,118,575	16,234

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Napanee T

10
15

For the year ended December 31, 1996.

		1	\$
Balance at the beginning of the year	1	1,689,282	
Revenues			
Contributions from revenue fund	2	616,651	
Contributions from capital fund	3	-	
Development Charges Act	67	8,400	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	10,819	
--	9	41,632	
--	10	8,973	
--	11	109,853	
--	12	-	
Total revenue	13	796,328	
Expenditures			
Transferred to capital fund	14	194,705	
Transferred to revenue fund	15	118,826	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	313,531	
Balance at the end of the year for:			
Reserves	23	1,922,307	
Reserve Funds	24	249,772	
Total	25	2,172,079	
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	90,000	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	8,000	
- other cultural	66	-	
- water	38	201,342	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,355,000	
Development Charges Act	68	48,430	
Lot levies and subdivider contributions	44	-	
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	20,000	
Waste Site	53	230,107	
Police Commission	54	30,166	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,172,079	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	11,662,660	-
	Accounts receivable		
	Canada	235,706	
	Ontario	3121,769	
	Region or county	4-	
	Other municipalities	558,524	
	School Boards	6-	portion of taxes
	Waterworks	742,232	receivable for
	Other (including unorganized areas)	838,200	business taxes
	Taxes receivable		
	Current year's levies	9482,554	35,840
	Previous year's levies	10273,865	21,257
	Prior year's levies	11352,047	5,620
	Penalties and interest	12210,833	15,422
	Less allowance for uncollectables (negative)	13-60,000	-40,000
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	17-	
	Other current assets	18141,579	portion of line 20
	Capital outlay to be recovered in future years	19749,516	for tax sale / tax
	Other long term assets	2014,165	registration
			-
	Total	214,123,650	

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1996.

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	-		
Ontario	27	168,899		
Region or county	28	536		
Other municipalities	29	-		
School Boards	30	3,840		
Trade accounts payable	31	203,507		
Other	32	-		
Other current liabilities	33	108,524		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	540,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	209,516		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,172,079		
Accumulated net revenue (deficit)				
General revenue	42	357,322		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	44,145		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	71,055		
--	53	49,060		
--	54	7,504		
--	55	-		
Region or county	56	- 9,598		
School boards	57	16,234		
Unexpended capital financing / (unfinanced capital outlay)	58	181,027		
Total	59	4,123,650		

		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:				
Wages and salaries	14	1,518,004		270,432
Employee benefits	15	349,187		12,555

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16		5,150,996
Previous years' tax	17		495,462
Penalties and interest	18		190,496
Subtotal	19		5,836,954
Discounts allowed	20		-
Tax adjustments under section 362 and 263 of the Municipal Act			
- amounts added to the roll (negative)	22		-
- amounts written off	23		-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24		79,463
- recoverable from general municipal revenues	25		43,290
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		5,959,707
Amounts added to the tax roll for collection purposes only	30		32,536
Business taxes written off under subsection 441(1) of the Municipal Act	81		92,203

		1	
4. Tax due dates for 1996 (lower tier municipalities only)			
Interim billings: Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19960216
Due date of last installment (YYYYMMDD)	33		19960419
Final billings: Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19960621
Due date of last installment (YYYYMMDD)	36		19960920
			\$
Supplementary taxes levied with 1997 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 1997	58	-	-	-	-
in 1998	59	-	-	-	-
in 1999	60	-	-	-	-
in 2000	61	-	-	-	-
in 2001	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		71,554		58,402					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		1,403		300,182		171,100			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		1,392		355,921		210,822			
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		46,432	
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, 1995		67		-		-		-		-	
Approved in 1996		68		-		-		-		-	
Financed in 1996		69		-		-		-		-	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1996		71		-		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		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		-		-		-		-	