

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11021

MUNICIPALITY OF: Napanee T

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

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	5,650,206	630,285	2,983,060	2,036,861
Direct water billings on ratepayers -- own municipality	2	463,770	-		463,770
-- other municipalities	3	319,126	-		319,126
Sewer surcharge on direct water billings -- own municipality	4	597,037	-		597,037
-- other municipalities	5	333,521	-		333,521
Subtotal	6	7,363,660	630,285	2,983,060	3,750,315
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	40,791	4,620	21,810	14,361
Ontario					
The Municipal Tax Assistance Act	9	6,384	1,554		4,830
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	170,600	19,311	91,258	60,031
Ontario Hydro	13	2,369	268	1,267	834
Liquor Control Board of Ontario	14	9,612	2,340	-	7,272
Other	15	-	-	-	-
Municipal enterprises	16	81,950	-	-	81,950
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	311,706	28,093	114,335	169,278
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	571,365			571,365
.....	61	-			-
Subtotal	69	571,365			571,365
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	461,538			461,538
Canada specific grants	30	6,705			6,705
Other municipalities - grants and fees	31	609,272			609,272
Fees and service charges	32	592,393			592,393
Subtotal	33	1,669,908			1,669,908
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	80,153	-	-	80,153
Fines	37	15,708			15,708
Penalties and interest on taxes	38	180,117			180,117
Investment income - from own funds	39	88,913			88,913
- other	40	-			-
Sales of publications, equipment, etc	42	22,942			22,942
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	18,991			18,991
--	47	-			-
--	48	-			-
Subtotal	50	406,824	-	-	406,824
TOTAL REVENUE	51	10,323,463	658,378	3,097,395	6,567,690

For the year ended December 31, 1997.

Napanee T

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For the year ended December 31, 1997.

Napanee T

II. Upper tier purposes

For the year ended December 31, 1997.

Napanee T

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ANALYSIS OF TAXATION

For the year ended December 31, 1997.

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	801,188	201,699	77,610	220.510000	259.424000	176,670	52,326	20,134	-	-	-	249,130
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	10,605	-	-	-	-	10,605
Total Taxation	0	-	-	-	-	-	176,670	62,931	20,134	-	-	-	259,735
Total all school board taxation	0	-	-	-	-	-	1,800,931	851,192	300,696	- 165	11,578	18,828	2,983,060

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

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1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	451,293	-	-	44,493
Protection to Persons and Property					
Fire	2	10,245	-	396,374	35,285
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	97,334	11,634
Emergency measures	6	-	-	-	-
Subtotal	7	10,245	-	493,708	46,919
Transportation services					
Roadways	8	-	-	15,982	29,635
Winter Control	9	-	-	-	11,521
Transit	10	-	-	-	-
Parking	11	-	-	1,721	70,768
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	4,338	-	-
Subtotal	15	-	4,338	17,703	111,924
Environmental services					
Sanitary Sewer System	16	-	-	25,455	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	37,627	74,315
Garbage Collection	19	-	-	-	76,240
Garbage Disposal	20	-	-	-	17,573
Pollution Control	21	-	-	14,289	-
--	22	-	-	-	-
Subtotal	23	-	-	77,371	168,128
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	-	2,367	20,490	218,119
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	2,810
Subtotal	40	-	2,367	20,490	220,929
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	461,538	6,705	609,272	592,393

1997 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Napanee T						
For the year ended December 31, 1997.								
		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	305,670	-	631,485	126,525	-	-	1,063,680
Protection to Persons and Property								
Fire	2	463,698	76,998	101,543	150,356	-	-	792,595
Police	3	-	-	663,827	-	-	-	663,827
Conservation Authority	4	-	-	-	-	21,527	-	21,527
Protective inspection and control	5	161,330	-	3,642	-	-	-	164,972
Emergency measures	6	63,895	-	38,436	22,918	-	-	125,249
Subtotal	7	688,923	76,998	807,448	173,274	21,527	-	1,768,170
Transportation services								
Roadways	8	264,989	-	212,916	561,699	-	-	1,039,604
Winter Control	9	53,176	-	146,443	-	-	-	199,619
Transit	10	-	-	-	-	-	-	-
Parking	11	35,636	-	3,947	2,264	-	-	41,847
Street Lighting	12	-	-	37,923	-	-	-	37,923
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	353,801	-	401,229	563,963	-	-	1,318,993
Environmental services								
Sanitary Sewer System	16	175,918	190,336	363,920	72,612	-	-	802,786
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	468,341	-	588,518	-	-	-	1,056,859
Garbage Collection	19	53,958	67,562	182,776	-	-	-	304,296
Garbage Disposal	20	-	84,796	-	5,982	-	-	90,778
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	698,217	342,694	1,135,214	78,594	-	-	2,254,719
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	193,292	-	113,096	7,262	-	-	313,650
Libraries	38	-	-	10,379	-	-	-	10,379
Other Cultural	39	-	-	1,357	-	6,000	-	7,357
Subtotal	40	193,292	-	124,832	7,262	6,000	-	331,386
Planning and Development								
Planning and Development	41	-	-	14,997	14,829	-	-	29,826
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	7,210	-	36,155	-	-	-	43,365
Subtotal	47	7,210	-	51,152	14,829	-	-	73,191
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,247,113	419,692	3,151,360	964,447	27,527	-	6,810,139

1997 FINANCIAL INFORMATION RETURN		
Municipality		
Napanee T		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1997.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1 -	181,027
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	731,885
Reserves and Reserve Funds	3	443,193
Subtotal	4	1,175,078
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	32,094
Canada	21	-
Other Municipalities	22	-
Subtotal	23	32,094
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	1,207,172
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,207,172
Subtotal	36	1,207,172
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	1,207,172
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	-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

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	-	-	-	87,075
Protection to Persons and Property					
Fire	2	-	-	-	249,474
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	22,918
Subtotal	7	-	-	-	272,392
Transportation services					
Roadways	8	32,094	-	-	655,109
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	2,264
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	32,094	-	-	657,373
Environmental services					
Sanitary Sewer System	16	-	-	-	93,174
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	69,085
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,982
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	168,241
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	-	-	-	7,262
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	7,262
Planning and Development					
Planning and Development	41	-	-	-	13,750
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	1,079
Subtotal	47	-	-	-	14,829
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	32,094	-	-	1,207,172

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Napanee T

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			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	27,369	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	178,200	
Garbage Disposal	20	151,200	
Pollution Control	21	-	
--	22	-	
Subtotal	23	356,769	
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	356,769	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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	27,369	
: To other	3	329,400	
Subtotal	4	356,769	
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	356,769	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	27,369	
Long term bank loans	18	329,400	
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	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Napanee T

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. 1997 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates	50	210,600	18,756				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	182,148	8,188				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	392,748	26,944				
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
		\$	\$	\$	\$	\$	\$
1998		162,369	20,922	-	-	-	-
1999		135,000	10,692	-	-	-	-
2000		59,400	3,267	-	-	-	-
2001		-	-	-	-	-	-
2002		-	-	-	-	-	-
2003-2007		-	-	-	-	-	-
2008 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	356,769	34,881	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1998						72	-
1999						73	-
2000						74	-
2001						75	-
2002						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	-	-				

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1997.

		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		430,129	4,188	434,317							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		58,219	571	58,790							
Road rate	6		163,612	1,586	165,198							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	9,598	651,960	6,345	658,305	613,680	16,605	-	28,093	-	9,525
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	-	9,598	651,960	6,345	658,305	613,680	16,605	-	28,093	-	9,525

1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Napanee T

For the year ended December 31, 1997.

		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	1,571	2,801,212	30,241	-	2,831,453	2,651,798	71,527	107,947	-	2,831,272	1,390
	--	31	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
	--	40	14,663	266,123	-	-	266,123	249,130	10,605	6,388	-	266,123	14,663
	--	41	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	430,129	4,188	434,317	-	-	-	-	-	-	
Secondary separate (specify)													
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	430,129	4,188	434,317	-	-	-	-	-	-	
	--	2	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	16,234	3,067,335	30,241	-	3,097,576	2,900,928	82,132	114,335	-	3,097,395	16,053

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Napanee T

10
15

		1	\$
Balance at the beginning of the year	1	2,172,079	
Revenues			
Contributions from revenue fund	2	232,562	
Contributions from capital fund	3	-	
Development Charges Act	67	8,490	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	8,760	
- other	6	-	
--	9	34,023	
--	10	6,748	
--	11	137,585	
--	12	-	
Total revenue	13	428,168	
Expenditures			
Transferred to capital fund	14	443,193	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	443,193	
Balance at the end of the year for:			
Reserves	23	1,862,639	
Reserve Funds	24	294,415	
Total	25	2,157,054	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	311,091	
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	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	8,000	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	1,465,151	
Development Charges Act	68	58,157	
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	-	
--	52	20,989	
--	53	98,797	
--	54	64,854	
--	55	100,000	
--	56	15,000	
--	57	15,015	
Total	58	2,157,054	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

11
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For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,690,887	-
Accounts receivable			
Canada	2	4,338	
Ontario	3	814,042	
Region or county	4	-	
Other municipalities	5	37,259	
School Boards	6	23,830	portion of taxes
Waterworks	7	326,284	receivable for
Other (including unorganized areas)	8	696,408	business taxes
Taxes receivable			
Current year's levies	9	502,901	
Previous year's levies	10	225,918	18,637
Prior year's levies	11	353,775	33,371
Penalties and interest	12	228,867	20,092
Less allowance for uncollectables (negative)	13	- 60,000	- 45,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	57,798	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	356,769	
Other long term assets	20	13,325	-
Total	21	5,272,401	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Napanee T

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	500,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	170,602		
Region or county	28	782		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	494,176		
Other	32	543,928		
Other current liabilities	33	343,991		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	329,400		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	27,369		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,157,054		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	38,644		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	334,264		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	20,801		
--	53	50,256		
--	54	73,579		
--	55	-		
Region or county	56	- 9,525		
School boards	57	16,053		
Unexpended capital financing / (unfinanced capital outlay)	58	181,027		
Total	59	5,272,401		

		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			
Wages and salaries		672,486		-	
Employee benefits	15	151,704		-	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	5,147,305
	Previous years' tax	17	409,194
	Penalties and interest	18	162,082
		19	5,718,581
	Subtotal	20	-
Discounts allowed		22	
Tax adjustments under section 362 and 263 of the Municipal Act		23	
	- amounts added to the roll (negative)		
	- amounts written off	24	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		25	
	- recoverable from upper tier and school boards		
		26	
	- recoverable from general municipal revenues	27	
Transfers to tax sale and tax registration accounts		28	
The Municipal Elderly Residents' Assistance Act - reductions		29	
	- refunds	30	
Other (specify)		81	
	Total reductions	31	
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 1997 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19,970,323
	Due date of last installment (YYYYMMDD)	33	19,970,531
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,970,726
	Due date of last installment (YYYYMMDD)	36	19,970,927
			\$
Supplementary taxes levied with 1998 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		58			
in 1998		-	-	-	-
in 1999		59			
in 2000		60			
in 2001		61			
in 2002		62			
Total		63			

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	61,404	37,172	

7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	1,404	284,472	179,298
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	1,393	366,688	230,349
	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		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	-	-	-	-

9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31				84	-

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
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-

11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at Decemeber 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	-	-	-
	68	-	-	-	-
	69	-	-	-	-
	70	-	-	-	-
	71	-	-	-	-
	72	-	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-

13. Municipal procurement this year			
Total construction contracts awarded	85	-	-
	86	-	-