

# 1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11010

MUNICIPALITY OF: Greater Napanee T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Greater 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	12,810,786	4,066,242	5,392,919	3,351,625
Direct water billings on ratepayers -- own municipality	2	802,463	-		802,463
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	919,943	-		919,943
-- other municipalities	5	-	-		-
Subtotal	6	14,533,192	4,066,242	5,392,919	5,074,031
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	51,182	8,408	26,036	16,738
Ontario					
The Municipal Tax Assistance Act	9	21,778	3,122		18,656
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	197,631	101,439	19,790	76,402
Ontario Hydro	13	829,279	190,801	-	638,478
Liquor Control Board of Ontario	14	4,373	2,460	-	1,913
Other	15	-	-	-	-
Municipal enterprises	16	66,161	-	-	66,161
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,170,404	306,230	45,826	818,348
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,374,000			1,374,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	185,687			185,687
Municipal Restructuring Fund	65	233,484			233,484
.....	61	-			-
Subtotal	69	1,793,171			1,793,171
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	162,618			162,618
Canada specific grants	30	1,916			1,916
Other municipalities - grants and fees	31	644,099			644,099
Fees and service charges	32	1,324,683			1,324,683
Subtotal	33	2,133,316			2,133,316
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	191,045	-	-	191,045
Rents, concessions and franchises	36	114,480			114,480
Fines	37	22,508			22,508
Penalties and interest on taxes	38	336,983			336,983
Investment income - from own funds	39	168,951			168,951
- other	40	-			-
Donations	70	3,850			3,850
Sales of publications, equipment, etc	42	83,466			83,466
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	35,635			35,635
Contributions from non-consolidated entities	45	-			-
--	46	51,736			51,736
--	47	75,721			75,721
--	48	140,330			140,330
Subtotal	50	1,224,705	-	-	1,224,705
TOTAL REVENUE	51	20,854,788	4,372,472	5,438,745	11,043,571





ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Greater Napanee T
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2LT - SB  
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	2,580,591	2,153,698	11,288	394,503	21,102
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	55,226	46,090	242	8,442	452
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	45,675	38,119	200	6,982	374
Managed Forest	0.115000	140	117	1	21	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,681,632	2,238,024	11,731	409,948	21,929
Subtotal Commercial		1,414,736	1,180,705	6,188	216,275	11,568
Subtotal Industrial		1,110,046	926,417	4,856	169,696	9,077
Pipeline	-	166,035	138,569	726	25,382	1,358
Other	-	-	-	-	-	-
Supplementary Taxes		20,470	20,072	-	398	-
Subtotal levied by tax rate		5,392,919	4,503,787	23,501	821,699	43,932
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		5,392,919	4,503,787	23,501	821,699	43,932

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

## This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Greater 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	14,898	1,916	11,414	142,982
Protection to Persons and Property					
Fire	2	18,842	-	2,075	50,171
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	92,181	40,576
Emergency measures	6	-	-	-	-
Subtotal	7	18,842	-	94,256	90,747
Transportation services					
Roadways	8	96,825	-	538,429	146,226
Winter Control	9	-	-	-	19,021
Transit	10	-	-	-	-
Parking	11	-	-	-	78,019
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	30,448	-	-	-
Subtotal	15	127,273	-	538,429	243,266
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,605	-	-	202,220
Garbage Collection	19	-	-	-	150,943
Garbage Disposal	20	-	-	-	85,000
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,605	-	-	438,163
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	294,635
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	294,635
Planning and Development					
Planning and Development	41	-	-	-	56,981
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	37,312
--	46	-	-	-	20,597
Subtotal	47	-	-	-	114,890
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	162,618	1,916	644,099	1,324,683



		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	458,860	13,307	562,197	995,509	33,255	-	2,063,128
Protection to Persons and Property								
Fire	2	485,963	-	104,527	138,177	-	-	728,667
Police	3	-	-	2,178,259	-	-	-	2,178,259
Conservation Authority	4	-	-	4,000	-	56,606	-	60,606
Protective inspection and control	5	301,110	-	98,118	42,779	-	-	442,007
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	787,073	-	2,384,904	180,956	56,606	-	3,409,539
Transportation services								
Roadways	8	722,196	-	541,223	99,544	-	-	1,362,963
Winter Control	9	179,615	-	214,247	-	-	-	393,862
Transit	10	-	-	-	-	-	-	-
Parking	11	40,944	-	41,476	2,709	-	-	85,129
Street Lighting	12	-	-	68,864	-	-	-	68,864
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	942,755	-	865,810	102,253	-	-	1,910,818
Environmental services								
Sanitary Sewer System	16	191,170	27,369	320,204	123,165	-	-	661,908
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	460,922	-	724,415	71,218	-	-	1,256,555
Garbage Collection	19	66,595	-	384,134	-	14,364	-	465,093
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	36,595	-	-	36,595
Subtotal	23	718,687	27,369	1,428,753	230,978	14,364	-	2,420,151
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	3,684	-	-	-	3,684
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	3,684	-	-	-	3,684
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	397,434	-	315,654	95,477	-	-	808,565
Libraries	38	5,809	-	29,658	-	-	-	35,467
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	403,243	-	345,312	95,477	-	-	844,032
Planning and Development								
Planning and Development	41	-	-	91,954	8,895	-	-	100,849
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	37,312	-	-	-	-	37,312
--	46	-	-	50,396	11,115	-	-	61,511
Subtotal	47	-	37,312	142,350	20,010	-	-	199,672
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,310,618	77,988	5,733,010	1,625,183	104,225	-	10,851,024

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Greater Napanee T		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
		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	500,452
Reserves and Reserve Funds	3	606,950
Subtotal	4	1,107,402
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	1,107,402
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,107,402
Subtotal	36	1,107,402
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	1,107,402
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	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Greater Napanee T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	50,645
Protection to Persons and Property					
Fire	2	-	-	-	29,915
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	22,779
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	52,694
Transportation services					
Roadways	8	-	-	-	444,544
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	2,709
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	447,253
Environmental services					
Sanitary Sewer System	16	-	-	-	202,849
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	201,879
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	36,595
Subtotal	23	-	-	-	441,323
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	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	95,477
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	95,477
Planning and Development					
Planning and Development	41	-	-	-	8,895
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	11,115
Subtotal	47	-	-	-	20,010
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	1,107,402

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Greater 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	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	187,000	
Garbage Disposal	20	118,800	
Pollution Control	21	75,600	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	381,400	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Greater Napanee T

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		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	-
: To other		3	381,400
Subtotal		4	381,400
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:School boards		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	381,400
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	187,000
Long term bank loans		18	194,400
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	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Greater Napanee T
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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. 1998 Debt Charges					
			principal		interest
			1 \$		2 \$
Recovered from the consolidated revenue fund					
- general tax rates			50	-	13,307
- special are rates and special charges			51	-	-
- benefiting landowners			52	28,663	8,649
- user rates (consolidated entities)			53	27,369	-
Recovered from reserve funds			54	135,000	-
Recovered from unconsolidated entities					
- hydro			55	-	-
- gas and telephone			57	-	-
--			56	-	-
--			58	-	-
--			59	-	-
Total			78	191,032	21,956
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
		1 \$	2 \$	3 \$	4 \$
1999	60	30,000	22,631	135,000	-
2000	61	35,000	14,319	59,400	-
2001	62	42,000	10,312	-	-
2002	63	80,000	6,848	-	-
2003	64	-	-	-	-
2004 - 2008	65	-	-	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	187,000	54,110	194,400	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1 \$	
1999	72	-			
2000	73	-			
2001	74	-			
2002	75	-			
2003	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	-		-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Greater Napanee T

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		3,297,860	12,534	3,310,394	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		211,742	737	212,479	-	-	-	-	-	-
Road rate	6		541,484	1,883	543,367	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		306,230	-	306,230	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,357,316	15,154	4,372,470	4,066,240	-	306,230	-	4,372,470	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	4,357,316	15,154	4,372,470	4,066,240	-	306,230	-	4,372,470	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Greater Napanee T

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.



1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Greater Napanee T

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15

		1	\$
Balance at the beginning of the year	1	3,133,046	
Revenues			
Contributions from revenue fund	2	1,124,731	
Contributions from capital fund	3	-	
Development Charges Act	67	44,125	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	23,036	
- other	6	-	
--	9	52,138	
--	10	7,137	
--	11	200,903	
--	12	106,654	
Total revenue	13	1,558,724	
Expenditures			
Transferred to capital fund	14	606,950	
Transferred to revenue fund	15	35,635	
Charges for long term liabilities - principal and interest	16	135,000	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	777,585	
Balance at the end of the year for:			
Reserves	23	3,178,282	
Reserve Funds	24	735,903	
Total	25	3,914,185	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	842,360	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	50,000	
Workers' compensation	33	-	
Capital expenditure - general administration	34	2,267,922	
- 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	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	10,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	424,828	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	291,795	
--	56	17,310	
--	57	1,970	
Total	58	3,914,185	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Greater Napanee T
-------------------

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,980,814	-
Accounts receivable			
Canada	2	164,473	
Ontario	3	273,497	
Region or county	4	-	
Other municipalities	5	30,192	
School Boards	6	41,834	portion of taxes
Waterworks	7	407,646	receivable for
Other (including unorganized areas)	8	212,446	business taxes
Taxes receivable			
Current year's levies	9	1,191,992	
Previous year's levies	10	483,475	-
Prior year's levies	11	646,727	-
Penalties and interest	12	464,551	-
Less allowance for uncollectables (negative)	13	- 85,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	37,318	portion of line 20
Capital outlay to be recovered in future years	19	381,400	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	205,200	-
	21	6,436,565	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Greater Napanee T
-------------------

For the year ended December 31, 1998.

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	668,063		
Region or county	28	80,483		
Other municipalities	29	79,600		
School Boards	30	3,708		
Trade accounts payable	31	240,849		
Other	32	122,201		
Other current liabilities	33	58,112		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	187,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	194,400		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,914,185		
Accumulated net revenue (deficit)				
General revenue	42	-		
Special charges and special areas (specify)				
--	43	42,950		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	512,066		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	24,745		
--	52	-		
--	53	37,386		
--	54	89,790		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	181,027		
Total	59	6,436,565		



STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	76,973		52,098	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	2,150	483,207	319,256
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	2,130	597,722	322,221
	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, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		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					
		1999	2000	2001	2002
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	-		-	
	86	-		-	

ANALYSIS OF USER FEES

Municipality

Greater Napanee T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	37	1			151,894	0
	20	2			85,000	0
	18	3			150,606	0
	8	4			124,977	0
		5				
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			512,477	
All other user fees		22			812,206	
	Total	23			1,324,683	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/  
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/  
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/  
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-