

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 11010

MUNICIPALITY OF: Greater Napanee T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	13,020,491	4,151,438	5,274,048	3,595,006
Direct water billings on ratepayers -- own municipality	2	823,798	-		823,798
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	925,633	-		925,633
-- other municipalities	5	-	-		-
Subtotal	6	14,769,922	4,151,438	5,274,048	5,344,436
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	37,091	7,888	19,593	9,610
Ontario					
The Municipal Tax Assistance Act	9	31,558	15,998		15,560
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	180,949	94,076	20,700	66,173
Ontario Hydro	13	909,565	188,034	11	721,520
Liquor Control Board of Ontario	14	4,189	2,459	-	1,730
Other	15	175,069	100,749	-	74,320
Municipal enterprises	16	61,674	-	-	61,674
Other municipalities and enterprises	17	1,645	372	-	1,273
Subtotal	18	1,401,740	409,576	40,304	951,860
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,411,000			1,411,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	186,000			186,000
Municipal Restructuring Fund	65	58,112			58,112
.....	61	-			-
Subtotal	69	1,655,112			1,655,112
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	120,553			120,553
Canada specific grants	30	7,477			7,477
Other municipalities - grants and fees	31	645,871			645,871
Fees and service charges	32	1,312,591			1,312,591
Subtotal	33	2,086,492			2,086,492
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	220,038	-	-	220,038
Rents, concessions and franchises	36	101,185			101,185
Fines	37	12,961			12,961
Penalties and interest on taxes	38	287,108			287,108
Investment income - from own funds	39	186,032			186,032
- other	40	-			-
Donations	70	9,065			9,065
Sales of publications, equipment, etc	42	94,428			94,428
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	185,060			185,060
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	71,512	71,512		
--	48	-	-		
Subtotal	50	1,167,389	-	-	1,167,389

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Greater Napanee T

2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

Municipality

Greater Napanee T

2LT - UP
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					45,305
4000	Subtotal levied by tax rate						4,151,438
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						4,151,438

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Greater Napanee T

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	0.414000	2,343,675	2,129,440	8,576	201,789	3,870
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	49,703	47,000	95	2,608	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	40,912	37,566	-	3,346	-
Managed Forest	0.103500	110	99	-	11	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,434,400	2,214,105	8,671	207,754	3,870
Subtotal Commercial		1,456,679	1,106,625	8,870	318,212	22,972
Subtotal Industrial		1,127,090	856,239	6,864	246,213	17,774
Pipeline	1.876100	167,443	127,204	1,020	36,578	2,641
Other	-	-	-	-	-	-
Supplementary Taxes		88,436	87,459	-	849	128
Subtotal levied by tax rate		5,274,048	4,391,632	25,425	809,606	47,385
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		5,274,048	4,391,632	25,425	809,606	47,385

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	48,780	-	15,988	322,305
Protection to Persons and Property					
Fire	2	17,399	-	-	55,081
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,790	-	78,021	34,308
Emergency measures	6	-	-	-	-
Subtotal	7	21,189	-	78,021	89,389
Transportation services					
Roadways	8	-	-	542,900	72,565
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	74,433
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	542,900	146,998
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	9,398	-	-	132,405
Garbage Collection	19	41,186	-	8,962	196,773
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	50,584	-	8,962	329,178
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	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	335,723
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	3,640
Subtotal	40	-	-	-	339,363
Planning and Development					
Planning and Development	41	-	-	-	45,750
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	22,144
--	46	-	7,477	-	17,464
Subtotal	47	-	7,477	-	85,358
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	120,553	7,477	645,871	1,312,591

		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	463,325	-	901,898	467,150	-	-	1,832,373
Protection to Persons and Property								
Fire	2	500,227	-	127,026	242,365	-	-	869,618
Police	3	-	-	1,792,913	-	-	-	1,792,913
Conservation Authority	4	-	-	4,250	-	55,199	-	59,449
Protective inspection and control	5	330,616	-	107,838	26,082	-	-	464,536
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	830,843	-	2,032,027	268,447	55,199	-	3,186,516
Transportation services								
Roadways	8	638,794	-	658,016	488,924	-	-	1,785,734
Winter Control	9	214,658	-	285,697	-	-	-	500,355
Transit	10	-	-	-	-	-	-	-
Parking	11	49,878	-	22,918	-	-	-	72,796
Street Lighting	12	-	-	62,665	-	-	-	62,665
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	903,330	-	1,029,296	488,924	-	-	2,421,550
Environmental services								
Sanitary Sewer System	16	187,131	-	386,528	61,210	-	-	634,869
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	485,866	-	549,782	201,906	-	-	1,237,554
Garbage Collection	19	33,224	-	485,554	25	-	-	518,803
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	3,090	-	-	3,090
Subtotal	23	706,221	-	1,421,864	266,231	-	-	2,394,316
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	2,893	-	-	-	2,893
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	2,893	-	-	-	2,893
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	404,942	-	420,719	37,715	-	-	863,376
Libraries	38	10,746	-	8,053	-	-	-	18,799
Other Cultural	39	-	-	25,623	-	-	-	25,623
Subtotal	40	415,688	-	454,395	37,715	-	-	907,798
Planning and Development								
Planning and Development	41	-	-	117,033	-	-	-	117,033
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	22,144	-	-	-	-	22,144
--	46	15,490	-	41,225	6,645	-	-	63,360
Subtotal	47	15,490	22,144	158,258	6,645	-	-	202,537
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	3,334,897	22,144	6,000,631	1,535,112	55,199	-	10,947,983

1999 FINANCIAL INFORMATION RETURN

Municipality

Greater Napanee T

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1999.

			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		750,630	
Reserves and Reserve Funds	3		348,494	
Subtotal	4		1,099,124	
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		1,099,124	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		1,099,124	
Subtotal	36		1,099,124	
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		1,099,124	
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		-	
			-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	128,117
Protection to Persons and Property					
Fire	2	-	-	-	171,765
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	16,082
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	187,847
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	488,924
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	488,924
Environmental services					
Sanitary Sewer System	16	-	-	-	114,109
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	132,652
Garbage Collection	19	-	-	-	25
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	3,090
Subtotal	23	-	-	-	249,876
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	37,715
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	37,715
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	-	-	-	6,645
Subtotal	47	-	-	-	6,645
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	1,099,124

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	157,000	
Garbage Disposal	20	59,400	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	216,400	
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	-	
Assitance 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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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	216,400
Subtotal		4	216,400
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	216,400
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	157,000
Long term bank loans		18	59,400
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 U.S. dollars		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	-
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges								
				principal		interest		
				1	2			
				\$	\$			
Recovered from the consolidated revenue fund				50	-	-		
- general tax rates				51	-	-		
- special are rates and special charges				52	15,515	6,629		
- benefitting landowners				53	-	-		
- user rates (consolidated entities)				54	165,000	20,300		
Recovered from reserve funds				55	-	-		
Recovered from unconsolidated entities				57	-	-		
- hydro				56	-	-		
- gas and telephone				58	-	-		
..				59	-	-		
..				59	-	-		
..				78	180,515	26,929		
Total				78	180,515	26,929		
Line 78 includes:				90	-	-		
Financing of one-time real estate purchase				91	-	-		
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	
		\$	\$	\$	\$	\$	\$	
2000	61	32,000	12,953	59,400	-	-	-	
2001	62	42,000	10,312	-	-	-	-	
2002	63	83,000	6,848	-	-	-	-	
2003	64	-	-	-	-	-	-	
2004		-	-	-	-	-	-	
2005 - 2009	65	-	-	-	-	-	-	
2010 onwards	79	-	-	-	-	-	-	
interest to be earned on sinking funds *	69	-	-	-	-	-	-	
Downtown revitalization program	70	-	-	-	-	-	-	
Total	71	157,000	30,113	59,400	-	-	-	
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt							1	
							\$	
2000	72	-						
2001	73	-						
2002	74	-						
2003	75	-						
2004	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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Greater Napanee T

9LT
13

For the year ended December 31, 1999.

		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		3,325,716	36,917	3,362,633	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		237,514	2,397	239,911	-	-	-	-	-	-
Road rate	6		542,900	5,991	548,891	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		409,576	-	409,576	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	4,515,706	45,305	4,561,011	4,151,435	-	409,576	-	4,561,011	-
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	-	4,515,706	45,305	4,561,011	4,151,435	-	409,576	-	4,561,011	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Greater Napanee T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	4,338,968	87,459	-	4,426,427	4,391,632	34,795	-	4,426,427	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	25,547	-	-	25,547	25,425	122	-	25,547	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	813,742	849	-	814,591	809,606	4,985	-	814,591	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	47,659	128	-	47,787	47,385	402	-	47,787	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	5,225,916	88,436	-	5,314,352	5,274,048	40,304	-	5,314,352	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Greater Napanee T

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		1	\$
Balance at the beginning of the year	1	3,914,185	
Revenues			
Contributions from revenue fund	2	784,482	
Contributions from capital fund	3	-	
Development Charges Act	67	44,202	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	29,610	
- other	6	-	
--	9	59,916	
--	10	1,494	
--	11	218,504	
--	12	125,175	
Total revenue	13	1,263,383	
Expenditures			
Transferred to capital fund	14	348,494	
Transferred to revenue fund	15	185,060	
Charges for long term liabilities - principal and interest	16	185,300	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	718,854	
Balance at the end of the year for:			
Reserves	23	3,352,730	
Reserve Funds	24	1,105,984	
Total	25	4,458,714	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,517,865	
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	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	764,865	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	20,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	487,098	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	599,606	
--	56	17,310	
--	57	1,970	
Total	58	4,458,714	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Greater Napanee T

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,201,351	-
Accounts receivable			
Canada	2	93,362	
Ontario	3	287,523	
Region or county	4	-	
Other municipalities	5	47,225	
School Boards	6	43,783	portion of taxes
Waterworks	7	458,392	receivable for
Other (including unorganized areas)	8	121,384	business taxes
Taxes receivable			
Current year's levies	9	1,302,136	
Previous year's levies	10	496,567	-
Prior year's levies	11	601,281	-
Penalties and interest	12	438,237	-
Less allowance for uncollectables (negative)	13	- 100,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	26,932	portion of line 20
Capital outlay to be recovered in future years	19	216,400	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	217,307	-
	21	8,451,880	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Greater Napanee T

For the year ended December 31, 1999.

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	1,207,661		
Region or county	28	23,237		
Other municipalities	29	56,580		
School Boards	30	53		
Trade accounts payable	31	510,046		
Other	32	-		
Other current liabilities	33	833,917		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	157,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	59,400		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,458,714		
Accumulated net revenue (deficit)				
General revenue	42	5,817		
Special charges and special areas (specify)				
--	43	47,373		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	766,273		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	23,046		
--	52	20,321		
--	53	101,415		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	181,027		
Total	59	8,451,880		

		1		
1. Number of continuous full time employees as at December 31				
Administration	1		6	
Non-line Department Support Staff	2		9	
Fire	3		7	
Police	4		4	
Transit	5		-	
Public Works	6		24	
Health Services	7		-	
Homes for the Aged	8		-	
Other Social Services	9		-	
Parks and Recreation	10		6	
Libraries	11		-	
Planning	12		5	
Total	13		61	
		continuous full time employees December 31		
		other		
2. Total expenditures during the year on:		1 \$	2 \$	
Wages and salaries	14	2,410,396	414,658	
Employee benefits	15	377,101	136,840	
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16		11,718,354	
Previous years' tax	17		1,224,346	
Penalties and interest	18		313,422	
Subtotal	19		13,256,122	
Discounts allowed	20		-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25		92,037	
- recoverable from upper tier	90		87,994	
- recoverable from school boards	91		136,727	
Transfers to tax sale and tax registration accounts	26		-	
The Municipal Elderly Residents' Assistance Act - reductions	27		-	
- refunds	28		-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92		-	
- cancellations	93		-	
- other	94		-	
		2 %		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98		-	
- industrial properties	99		-	
--	80		-	
Total reductions	29		13,572,880	
Amounts added to the tax roll for collection purposes only	30		34,259	
Business taxes written off under subsection 441(1) of the Municipal Act	81		-	
		1		
4. Tax due dates for 1999 (lower tier municipalities only)				
Interim billings: Number of installments	31		1	
Due date of first installment (YYYYMMDD)	32		19,990,331	
Due date of last installment (YYYYMMDD)	33		-	
Final billings: Number of installments	34		2	
Due date of first installment (YYYYMMDD)	35		19,990,930	
Due date of last installment (YYYYMMDD)	36		19,991,130	
			\$	
Supplementary taxes levied with 2000 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 2000	58	-	-	-
in 2001	59	-	-	-
in 2002	60	-	-	-
in 2003	61	-	-	-
in 2004	62	-	-	-
Total	63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		80,025		39,978					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1999 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		2,150		514,001		309,797			
In this municipality											
In other municipalities (specify municipality)		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1999 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		2,130		620,738		304,895			
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		-	
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, 1998		67		-		-		-		-	
Approved in 1999		68		-		-		-		-	
Financed in 1999		69		-		-		-		-	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1999		71		-		-		-		-	
Applications submitted but not approved as at Decemeber 31, 1999		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		-		-		-		-	

ANALYSIS OF USER FEES

Municipality

Greater Napanee T

For the year ended December 31, 1999.

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			207,881	0
	19	2			163,600	0
	11	3			65,710	0
	18	4			108,064	0
	1	5			204,125	0
		6				
		7				
		8				
		9				
		10				
		11				
		12				
		13				
		14				
		15				
		16				
		17				
		18				
		19				
		20				
	Subtotal	21			749,380	
All other user fees		22			563,211	
	Total	23			1,312,591	