

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9004

MUNICIPALITY OF: Smiths Falls ST

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Smiths Falls ST

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For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	9,678,805	-	4,725,863	4,952,942
Direct water billings on ratepayers -- own municipality	2	1,115,337	-		1,115,337
-- other municipalities	3	76,010	-		76,010
Sewer surcharge on direct water billings -- own municipality	4	805,392	-		805,392
-- other municipalities	5	60,621	-		60,621
<b>Subtotal</b>	<b>6</b>	<b>11,736,165</b>	<b>-</b>	<b>4,725,863</b>	<b>7,010,302</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	170,300	-	-	170,300
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	9,900	-		9,900
Other	11	99	-		99
Ontario Enterprises					
Ontario Housing Corporation	12	186,209	-	91,324	94,885
Ontario Hydro	13	8,611	-	-	8,611
Liquor Control Board of Ontario	14	858	-	-	858
Other	15	-	-	-	-
Municipal enterprises	16	25,684	-	-	25,684
Other municipalities and enterprises	17	19,853	-	-	19,853
<b>Subtotal</b>	<b>18</b>	<b>421,514</b>	<b>-</b>	<b>91,324</b>	<b>330,190</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>1,294,978</b>	<b>-</b>	<b>-</b>	<b>1,294,978</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	2,474,376			2,474,376
Canada specific grants	30	9,484			9,484
Other municipalities - grants and fees	31	108,445			108,445
Fees and service charges	32	772,036			772,036
<b>Subtotal</b>	<b>33</b>	<b>3,364,341</b>			<b>3,364,341</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	34,596	-	-	34,596
Fines	37	134,825			134,825
Penalties and interest on taxes	38	150,443			150,443
Investment income - from own funds	39	63,894			63,894
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	248,658			248,658
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	<b>50</b>	<b>632,416</b>	<b>-</b>	<b>-</b>	<b>632,416</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>17,449,414</b>	<b>-</b>	<b>4,817,187</b>	<b>12,632,227</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Smiths Falls ST

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL			
	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			
	1	2	3	4	5	6	7	8	9	10	11	12			
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$			
<b>Secondary separate</b>															
General	0	2,366,332	443,099	204,760	66.600000	78.350000	157,597	34,717	16,043	-	82	187	-	166	208,296
<b>Separate consolidated</b>															
<b>Total all school board taxation</b>	0						2,478,525	1,574,313	648,386	-	4,347	42,444	-	13,458	4,725,863





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Smiths Falls ST

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
<b>General Government</b>	1	3,884	-	-	46,412
<b>Protection to Persons and Property</b>					
Fire	2	-	-	29,785	1,610
Police	3	8,220	-	-	9,651
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,102
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	8,220	-	29,785	16,363
<b>Transportation services</b>					
Roadways	8	241,474	-	-	125
Winter Control	9	50,726	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	3,488	-	1,234	-
--	14	-	-	-	-
<b>Subtotal</b>	15	295,688	-	1,234	125
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	49,687	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	42,790
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,590
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	49,687	44,380
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	50,725
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	50,725
<b>Social and Family Services</b>					
General Assistance	31	1,881,835	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	146,108	-	-	43,253
--	35	-	-	-	-
<b>Subtotal</b>	36	2,027,943	-	-	43,253
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	13,709	4,059	11,809	530,394
Libraries	38	31,949	-	15,930	14,054
Other Cultural	39	29,970	2,231	-	11,789
<b>Subtotal</b>	40	75,628	6,290	27,739	556,237
<b>Planning and Development</b>					
Planning and Development	41	21,100	-	-	7,218
Commercial and Industrial	42	36,748	3,194	-	7,323
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	5,165	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	63,013	3,194	-	14,541
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	2,474,376	9,484	108,445	772,036

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Smiths Falls ST
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For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	387,033	-	341,269	27,004	-	-	755,306
<b>Protection to Persons and Property</b>								
Fire	2	590,149	-	105,260	46,770	-	-	742,179
Police	3	1,308,100	-	259,389	56,671	-	-	1,624,160
Conservation Authority	4	-	-	-	-	11,236	-	11,236
Protective inspection and control	5	41,758	-	16,696	3,447	-	-	61,901
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	1,940,007	-	381,345	106,888	11,236	-	2,439,476
<b>Transportation services</b>								
Roadways	8	576,602	-	190,994	218,578	26,600	-	1,012,774
Winter Control	9	112,126	-	96,361	-	-	-	208,487
Transit	10	-	-	-	-	-	-	-
Parking	11	747	-	47,355	7,617	-	-	55,719
Street Lighting	12	539	3,760	77,118	-	-	-	81,417
Air Transportation	13	377	-	8,045	-	-	-	8,422
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	690,391	3,760	419,873	226,195	26,600	-	1,366,819
<b>Environmental services</b>								
Sanitary Sewer System	16	81,841	-	124,634	891,611	-	-	1,098,086
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	577,228	80,463	112,640	761,572	-	-	1,531,903
Garbage Collection	19	-	-	136,395	-	-	-	136,395
Garbage Disposal	20	-	-	498,189	-	-	-	498,189
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	659,069	80,463	871,858	1,653,183	-	-	3,264,573
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	70,118	-	70,118
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	55,765	-	17,742	11,392	-	-	84,899
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	55,765	-	17,742	11,392	70,118	-	155,017
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	2,291,460	-	2,291,460
Assistance to Aged Persons	32	-	105,282	-	180,000	62,959	-	348,241
Assistance to Children	33	-	-	-	-	182,076	-	182,076
Day Nurseries	34	213,424	-	37,406	613	-	-	251,443
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	213,424	105,282	37,406	180,613	2,536,495	-	3,073,220
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	530,582	-	419,205	59,330	-	-	1,009,117
Libraries	38	135,985	-	62,797	24,817	-	-	223,599
Other Cultural	39	125,378	-	51,973	1,146	-	-	178,497
<b>Subtotal</b>	40	791,945	-	533,975	85,293	-	-	1,411,213
<b>Planning and Development</b>								
Planning and Development	41	-	-	63,554	-	-	-	63,554
Commercial and Industrial	42	136,236	19,026	71,635	12,547	17,453	-	256,897
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	136,236	19,026	135,189	12,547	17,453	-	320,451
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	4,873,870	208,531	2,738,657	2,303,115	2,661,902	-	12,786,075

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

			1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	10,184
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		1,020,871
Reserves and Reserve Funds	3		1,119,929
	<b>Subtotal</b>	4	2,140,800
<b>Long Term Liabilities Incurred</b>			
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		-
Sinking Fund Debentures	14		525,000
Long Term Bank Loans	15		78,966
Long Term Reserve Fund Loans	16		-
--	17		-
	<b>Subtotal *</b>	18	603,966
<b>Grants and Loan Forgiveness</b>			
Ontario	20		1,418,063
Canada	21		1,040,620
Other Municipalities	22		6,050
	<b>Subtotal</b>	23	2,464,733
<b>Other Financing</b>			
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		24,910
--	31		-
	<b>Subtotal</b>	32	24,910
	<b>Total Sources of Financing</b>	33	5,234,409
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		-
Other	35		5,367,918
	<b>Subtotal</b>	36	5,367,918
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
	<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		-
	<b>Total Applications</b>	42	5,367,918
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43		123,325
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44		-
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		123,325
- Transfers From Reserves and Reserve Funds	47		-
--	48		-
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	123,325
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Smiths Falls ST

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	9,952	-	-	36,956
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	21,770
Police	3	-	-	-	56,670
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,446	-	-	5,893
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	2,446	-	-	84,333
<b>Transportation services</b>					
Roadways	8	1,058,685	-	-	2,035,908
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,617
Street Lighting	12	-	-	-	-
Air Transportation	13	-	997,628	-	1,026,297
--	14	-	-	-	-
<b>Subtotal</b>	15	1,058,685	997,628	-	3,069,822
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	1,134,984
Storm Sewer System	17	-	-	-	-
Waterworks System	18	195,100	-	-	530,712
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	195,100	-	-	1,665,696
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,392
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	11,392
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	180,000
Assistance to Children	33	-	-	-	-
Day Nurseries	34	1,975	-	-	2,588
--	35	-	-	-	-
<b>Subtotal</b>	36	1,975	-	-	182,588
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	149,905	42,992	6,050	271,077
Libraries	38	-	-	-	32,736
Other Cultural	39	-	-	-	3,771
<b>Subtotal</b>	40	149,905	42,992	6,050	307,584
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	9,547
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	9,547
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,418,063	1,040,620	6,050	5,367,918

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Smiths Falls ST

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For the year ended December 31, 1991.

		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	525,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	75,205
--	14	-
<b>Subtotal</b>	15	600,205
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	380,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	380,000
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	615,000
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	615,000
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	48,200
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	48,200
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	1,643,405

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	48,200
: To Canada and agencies	2	-
: To other	3	1,595,205
<b>Subtotal</b>	4	1,643,405
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	1,643,405
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	1,568,200
Long term bank loans	18	75,205
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	366,480
--	43	54,600
--	44	54,750
<b>Total</b>	45	475,830

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

6. Ministry of the Environment 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. 1991 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *	50			33,760	75,282		
- special are rates and special charges	51			13,525	5,501		
- benefitting landowners	52			-	-		
- user rates (consolidated entities)	53			35,000	45,463		
Recovered from reserve funds	54			-	-		
Recovered from unconsolidated entities							
- hydro	55			-	-		
- gas and telephone	56			-	-		
--	57			-	-		
--	58			-	-		
--	59			-	-		
<b>Total</b>	<b>78</b>			<b>82,285</b>	<b>126,246</b>		
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
		\$	\$	\$	\$	\$	\$
1992	60	122,805	166,192	-	-	-	-
1993	61	135,805	155,144	-	-	-	-
1994	62	159,805	142,608	-	-	-	-
1995	63	168,805	127,231	-	-	-	-
1996	64	187,805	110,836	-	-	-	-
1997-2001	65	868,380	240,936	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>1,643,405</b>	<b>942,947</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1992	72					30,000	
1993	73					745,000	
1994	74					1,428,000	
1995	75					1,528,000	
1996	76					1,628,000	
<b>Total</b>	<b>77</b>					<b>5,359,000</b>	
10. Other notes (attach supporting schedules as required)							



# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	142	2,537,994	14,570	-	2,552,564	2,413,139	64,032	46,687	-	2,523,858	28,848
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	292,406	87	-	292,319	296,999	3,551	6,990	-	307,540	15,221
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	55	1,806,698	10,217	-	1,816,915	1,692,400	44,601	32,744	-	1,769,745	47,115
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	205,192	61	-	205,131	208,296	2,845	4,903	-	216,044	10,913
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>87</b>	<b>4,842,290</b>	<b>24,639</b>	<b>-</b>	<b>4,866,929</b>	<b>4,610,834</b>	<b>115,029</b>	<b>91,324</b>	<b>-</b>	<b>4,817,187</b>	<b>49,829</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Smiths Falls ST

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For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	880,047
<b>Revenues</b>		
Contributions from revenue fund	2	1,282,244
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	-
--	9	50,000
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	1,332,244
<b>Expenditures</b>		
Transferred to capital fund	14	1,119,929
Transferred to revenue fund	15	248,658
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	1,368,587
<b>Balance at the end of the year for:</b>		
Reserves	23	829,443
Reserve Funds	24	14,261
<b>Total</b>	25	843,704
<b>Analysed as follows:</b>		
Working funds	26	-
Contingencies	27	40,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	449,742
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	5,227
- roads	35	-
- sanitary and storm sewers	36	308,147
- parks and recreation	64	1,015
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	25,312
- other and unspecified	42	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	14,261
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	843,704

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	586,802	-
Accounts receivable			
Canada	2	416,118	
Ontario	3	1,349,619	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	203,022	receivable for
Other (including unorganized areas)	8	1,160,498	business taxes
Taxes receivable			
Current year's levies	9	655,039	94,590
Previous year's levies	10	193,028	16,499
Prior year's levies	11	60,655	6,057
Penalties and interest	12	51,567	9,127
Less allowance for uncollectables (negative)	13	- 30,740	- 20,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	196,332	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	1,643,405	for tax sale / tax
<b>Other long term assets</b>	20	-	registration
<b>Total</b>	21	<b>6,485,345</b>	<b>-</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	1,340,000				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	2,669,961				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	1,263,405				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	380,000				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	843,704				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	105,872				
Special charges and special areas (specify)						
--	43	1,088				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	54,469				
Libraries	49	-				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	49,829				
Unexpended capital financing / (unfinanced capital outlay)	58	123,325				
<b>Total</b>	59	6,485,345				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## STATISTICAL DATA

For the year ended December 31, 1991.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration		1	4
Non-line Department Support Staff		2	11
Fire		3	10
Police		4	23
Transit		5	-
Public Works		6	21
Health Services		7	1
Homes for the Aged		8	-
Other Social Services		9	5
Parks and Recreation		10	11
Libraries		11	-
Planning		12	-
	<b>Total</b>	13	86

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	2,698,289	376,875
Employee benefits	15	513,021	31,663

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	8,903,718
Previous years' tax		17	594,405
Penalties and interest		18	184,313
	<b>Subtotal</b>	19	9,682,436
Discounts allowed		20	-
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)		22	-
- amounts written off		23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues		24	42,470
		25	44,110
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
	<b>Total reductions</b>	29	9,769,016
Amounts added to the tax roll for collection purposes only		30	14,813
Business taxes written off under subsection 495(1) of the Municipal Act		81	72,340

		1	
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19910327
Due date of last installment (YYYYMMDD)		33	19910529
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19910731
Due date of last installment (YYYYMMDD)		36	19910925
			\$
Supplementary taxes levied with 1994 due date		37	131,785

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	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 1992	58	-	-	-	-
in 1993	59	-	-	-	-
in 1994	60	-	-	-	-
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
	<b>Total</b>	63	-	-	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding		
		1	2	1	2	
		\$	\$	\$	\$	
6.	Ontario Home Renewal Plan trust fund at year end	82	249,092		87,056	
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
39	Water	3,920	712,568	402,769		
In this municipality						
In other municipalities (specify municipality)						
40	--	-	-	-	-	
41	--	-	-	-	-	
42	--	-	-	-	-	
43	--	-	-	-	-	
44	--	-	-	-	-	
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
44	Sewer	3,920	536,928	268,464		
In this municipality						
In other municipalities (specify municipality)						
45	--	-	-	-	-	
46	--	-	-	-	-	
47	--	-	-	-	-	
48	--	-	-	-	-	
49	--	-	-	-	-	
				water	sewer	
				1	2	
66	Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing			-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
83	Own sinking funds	-	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
					1	
					\$	
84	Loans or advances due to reserve funds as at December 31				-	
<b>10. Joint boards consolidated by this municipality</b>						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%	\$	
53	name of joint boards	-	-	-	-	
54	--	-	-	-	-	
55	--	-	-	-	-	
56	--	-	-	-	-	
57	--	-	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		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	Approved but not financed as at December 31, 1991	-	81,300	-	81,300	
68	Approved in 1991	-	747,666	-	747,666	
69	Financed in 1991	-	603,966	-	603,966	
70	No long term financing necessary	-	-	-	-	
71	Approved but not financed as at December 31, 1991	-	225,000	-	225,000	
72	Applications submitted but not approved as at Decemeber 31, 1991	-	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
73	73	12,100,000	13,000,000	14,000,000	15,000,000	15,750,000