

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7024

MUNICIPALITY OF: Gananoque ST

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

Gananoque ST

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	5,819,145	-	2,856,918	2,962,227
Direct water billings on ratepayers -- own municipality	2	526,890	-		526,890
-- other municipalities	3	8,176	-		8,176
Sewer surcharge on direct water billings -- own municipality	4	228,739	-		228,739
-- other municipalities	5	7,039	-		7,039
Subtotal	6	6,589,989	-	2,856,918	3,733,071
PAYMENTS IN LIEU OF TAXATION					
Canada	7	39,519	-	-	39,519
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	35,198	-	16,190	19,008
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,395	-	-	4,395
Other	15	1,512	-	-	1,512
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	15,124	-	-	15,124
Subtotal	18	95,748	-	16,190	79,558
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	606,347	-	-	606,347
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,201,993			1,201,993
Canada specific grants	30	3,562			3,562
Other municipalities - grants and fees	31	68,414			68,414
Fees and service charges	32	879,328			879,328
Subtotal	33	2,153,297			2,153,297
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	71,090	-	-	71,090
Fines	37	7,599			7,599
Penalties and interest on taxes	38	237,938			237,938
Investment income - from own funds	39	144,429			144,429
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	153,223			153,223
Contributions from reserves and reserve funds	44	71,919			71,919
Contributions from non-consolidated entities	45	-			-
--	46	775			775
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	686,973	-	-	686,973
TOTAL REVENUE	51	10,132,354	-	2,873,108	7,259,246

For the year ended December 31, 1992.

Gananoque ST

2LT - OP

[illegible]

For the year ended December 31, 1992.

Gananoque ST

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II. Upper tier purposes

For the year ended December 31, 1992.

Municipality

Gananoque ST

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	1,211,250	494,531	196,130	98.510000	115.890000	119,320	57,311	22,729	233	260	89	199,942
Separate consolidated													
Total all school board taxation	0						1,496,038	964,739	378,120	538	9,567	7,916	2,856,918

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1992.

This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Gananoque 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
		\$	\$	\$	\$
General Government	1	-	2,066	-	109,377
Protection to Persons and Property					
Fire	2	-	-	17,404	4,560
Police	3	-	-	-	819
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	17,404	5,379
Transportation services					
Roadways	8	147,716	-	-	7,432
Winter Control	9	71,173	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	67,162
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	21,494
--	14	-	-	-	230,320
Subtotal	15	218,889	-	-	326,408
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	26,653
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	75,219	-	-	69,459
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	75,219	-	-	96,112
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	832,385	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	16,906	-	-	-
--	35	-	-	-	-
Subtotal	36	849,291	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	31,000	-	33,510	217,036
Libraries	38	19,245	-	-	9,054
Other Cultural	39	3,001	1,496	-	103,051
Subtotal	40	53,246	1,496	33,510	329,141
Planning and Development					
Planning and Development	41	2,700	-	17,500	10,785
Commercial and Industrial	42	2,648	-	-	2,126
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	5,348	-	17,500	12,911
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,201,993	3,562	68,414	879,328

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality	
Gananoque ST	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	259,283	-	270,400	35,311	-	-	564,994
Protection to Persons and Property								
Fire	2	219,518	-	19,531	2,329	-	-	241,378
Police	3	737,105	-	65,326	32,515	-	-	834,946
Conservation Authority	4	-	-	-	-	20,128	-	20,128
Protective inspection and control	5	50,408	-	9,606	1,745	-	-	61,759
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,007,031	-	94,463	36,589	20,128	-	1,158,211
Transportation services								
Roadways	8	152,520	33,859	134,735	388,570	16,950	-	726,634
Winter Control	9	74,611	-	67,734	-	-	-	142,345
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	111,130	-	-	-	111,130
Air Transportation	13	5,795	-	20,133	-	-	-	25,928
--	14	50,341	-	73,655	12,000	-	-	135,996
Subtotal	15	283,267	33,859	407,387	400,570	16,950	-	1,142,033
Environmental services								
Sanitary Sewer System	16	102,848	35,020	156,444	234,346	-	-	528,658
Storm Sewer System	17	-	15,239	-	-	-	-	15,239
Waterworks System	18	197,075	55,785	59,036	567,823	-	-	879,719
Garbage Collection	19	39,901	-	299,538	-	-	-	339,439
Garbage Disposal	20	42,433	-	98,180	21,761	-	-	162,374
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	382,257	106,044	613,198	823,930	-	-	1,925,429
Health Services								
Public Health Services	24	-	-	-	-	40,976	-	40,976
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	40,976	-	40,976
Social and Family Services								
General Assistance	31	39,816	-	3,285	4,456	955,880	-	1,003,437
Assistance to Aged Persons	32	-	3,283	-	-	9,551	-	12,834
Assitance to Children	33	-	-	-	-	75,518	-	75,518
Day Nurseries	34	-	-	-	-	21,120	-	21,120
--	35	-	-	-	-	4,105	-	4,105
Subtotal	36	39,816	3,283	3,285	4,456	1,066,174	-	1,117,014
Recreation and Cultural Services								
Parks and Recreation	37	253,464	-	199,301	52,541	-	-	505,306
Libraries	38	70,529	12,090	38,654	-	-	-	121,273
Other Cultural	39	21,288	-	139,493	447	1,140	-	162,368
Subtotal	40	345,281	12,090	377,448	52,988	1,140	-	788,947
Planning and Development								
Planning and Development	41	33,425	-	31,115	21,900	-	-	86,440
Commercial and Industrial	42	10,759	15,950	13,848	-	10,000	-	50,557
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	44,184	15,950	44,963	21,900	10,000	-	136,997
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,361,119	171,226	1,811,144	1,375,744	1,155,368	-	6,874,601

For the year ended December 31, 1992.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	- 18,363
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	800,141
Reserves and Reserve Funds	3	50,551
Subtotal	4	850,692
Long Term Liabilities Incurred		
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	1,200,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	1,200,000
Grants and Loan Forgiveness		
Ontario	20	1,940,418
Canada	21	10,594
Other Municipalities	22	-
Subtotal	23	1,951,012
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	4,001,704
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,848,481
Subtotal	36	3,848,481
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	153,223
Total Applications	42	4,001,704
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 18,363
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	- 18,363
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 18,363
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Gananoque ST

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	5,311
Protection to Persons and Property					
Fire	2	-	-	-	2,329
Police	3	-	-	-	22,515
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,745
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	26,589
Transportation services					
Roadways	8	404,820	-	-	793,390
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	10,594	-	33,594
Subtotal	15	404,820	10,594	-	826,984
Environmental services					
Sanitary Sewer System	16	167,826	-	-	388,947
Storm Sewer System	17	-	-	-	-
Waterworks System	18	1,350,239	-	-	2,487,861
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	21,761
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,518,065	-	-	2,898,569
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	-	-	-	4,456
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	4,456
Recreation and Cultural Services					
Parks and Recreation	37	17,533	-	-	86,125
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	447
Subtotal	40	17,533	-	-	86,572
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	1,940,418	10,594	-	3,848,481

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Gananoque ST

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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	69,475	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	69,475
Environmental services			
Sanitary Sewer System	16	39,372	
Storm Sewer System	17	21,825	
Waterworks System	18	1,297,620	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,358,817
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	8,250	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	8,250
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	52,000	
Other Cultural	39	-	
	Subtotal	40	52,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	14,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	14,500
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,503,042

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Gananoque ST

For the year ended December 31, 1992.

		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	1,494,792	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	1,494,792	
Plus: All debt assumed by the municipality from others	5	8,250	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	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	-	
Subtotal	14	-	
Total	15	1,503,042	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,503,042	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	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	-
Ministry of the Environment - 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	-

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Gananoque ST

For the year ended December 31, 1992.

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. 1992 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund	50	50,016	19,323				
- general tax rates *	51	-	-				
- special are rates and special charges	52	9,044	2,038				
- benefitting landowners	53	73,530	17,275				
- user rates (consolidated entities)	54	-	-				
Recovered from reserve funds	55	-	-				
Recovered from unconsolidated entities	57	-	-				
- hydro	56	-	-				
- gas and telephone	58	-	-				
--	59	-	-				
--	59	-	-				
--	59	-	-				
Total	78	132,590	38,636				
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
		\$	\$	\$	\$	\$	\$
1993	60	214,542	118,914	-	-	-	-
1994	61	195,750	103,029	-	-	-	-
1995	62	136,750	89,122	-	-	-	-
1996	63	113,000	79,573	-	-	-	-
1997	64	122,000	70,828	-	-	-	-
1998-2002	65	721,000	194,060	-	-	-	-
2003 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,503,042	655,526	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1993	72	-				-	
1994	73	-				-	
1995	74	-				-	
1996	75	-				-	
1997	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

Gananoque ST

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1992 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	264	1,355,500	9,466	-	1,364,966	1,326,308	29,476	8,707	-	1,364,491 - 739
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	1	264,067	762	-	264,829	261,745	3,084	-	-	264,829 - 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	196	1,034,000	7,211	-	1,041,211	1,010,202	23,683	7,483	-	1,041,368 - 39
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1	201,841	582	-	202,423	199,942	2,478	-	-	202,420 - 2
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	460	2,855,408	18,021	-	2,873,429	2,798,197	58,721	16,190	-	2,873,108 - 781

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Gananoque ST

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For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	2,135,909	
Revenues			
Contributions from revenue fund	2	575,603	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	18,588	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	16,364	
- other	6	-	
--	9	1,000	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	611,555	
Expenditures			
Transferred to capital fund	14	50,551	
Transferred to revenue fund	15	71,919	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	122,470	
Balance at the end of the year for:			
Reserves	23	2,338,226	
Reserve Funds	24	286,768	
Total	25	2,624,994	
Analysed as follows:			
Working funds	26	675,613	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	107,314	
Sick leave	31	189,110	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	63,588	
- library	65	5,005	
- other cultural	66	-	
- water	38	306,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	22,473	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	48,858	
Recreational land (the Planning Act)	46	1,017	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	1,201,516	
Transit current purposes	50	-	
Library current purposes	51	4,500	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	2,624,994	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,052,349	1,045
Accounts receivable			
Canada	2	99,637	
Ontario	3	531,237	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	170,281	business taxes
Taxes receivable			
Current year's levies	9	611,147	92,180
Previous year's levies	10	384,146	32,995
Prior year's levies	11	212,907	15,309
Penalties and interest	12	168,611	11,449
Less allowance for uncollectables (negative)	13	- 52,500	- 32,851
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	73,566	portion of line 20
Capital outlay to be recovered in future years	19	1,503,042	for tax sale / tax
Other long term assets	20	-	registration
	21	6,754,423	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

For the year ended December 31, 1992.

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	22,518		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	1,310		
Trade accounts payable	31	721,966		
Other	32	57,367		
Other current liabilities	33	843,555		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,503,042		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,624,994		
Accumulated net revenue (deficit)				
General revenue	42	770,859		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	147,646		
Libraries	49	5,294		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	16,579		
--	53	21,711		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 781		
Unexpended capital financing / (unfinanced capital outlay)	58	18,363		
Total	59	6,754,423		

1992 FINANCIAL INFORMATION RETURN

Municipality

Gananoque ST

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STATISTICAL DATA

For the year ended December 31, 1992.

1											
1. Number of continuous full time employees as at December 31											
Administration										1	3
Non-line Department Support Staff										2	4
Fire										3	4
Police										4	15
Transit										5	-
Public Works										6	14
Health Services										7	-
Homes for the Aged										8	-
Other Social Services										9	2
Parks and Recreation										10	6
Libraries										11	1
Planning										12	1
Total										13	50

										continuous full time employees December 31		other	
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14	1,904,095	191,271	
Wages and salaries													
Employee benefits										15	251,355	14,398	

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax										16	5,030,923
Previous years' tax										17	423,782
Penalties and interest										18	166,671
Subtotal										19	5,621,376
Discounts allowed										20	-
Tax adjustments under section 363 and 364 of the Municipal Act											
- amounts added to the roll (negative)										22	-
- amounts written off										23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act											
- recoverable from upper tier and school boards										24	16,709
- recoverable from general municipal revenues										25	16,294
Transfers to tax sale and tax registration accounts										26	-
The Municipal Elderly Residents' Assistance Act - reductions										27	-
- refunds										28	-
Other (specify)										80	-
Total reductions										29	5,654,379
Amounts added to the tax roll for collection purposes only										30	-
Business taxes written off under subsection 441(1) of the Municipal Act										81	-

1											
4. Tax due dates for 1992 (lower tier municipalities only)											
Interim billings: Number of installments										31	1
Due date of first installment (YYYYMMDD)										32	19920331
Due date of last installment (YYYYMMDD)										33	0
Final billings: Number of installments										34	1
Due date of first installment (YYYYMMDD)										35	19920630
Due date of last installment (YYYYMMDD)										36	0
											\$
Supplementary taxes levied with1994 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 1993										58	5,300,000	-	-
in 1994										59	-	-	-
in 1995										60	-	-	-
in 1996										61	-	-	-
in 1997										62	-	-	-
Total										63	5,300,000	5,300,000	-

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		58,797	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units		1992 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Water							
In this municipality				39		2,266	
In other municipalities (specify municipality)				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1992 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer							
In this municipality				44		2,251	
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	
				\$		\$	
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, 1991				67		-	
Approved in 1992				68		1,200,000	
Financed in 1992				69		1,200,000	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1992				71		-	
Applications submitted but not approved as at Decemeber 31, 1992				72		-	
12. Forecast of total revenue fund expenditures							
				1993		1994	
				1995		1996	
				1997			
				1		2	
				\$		\$	
73				-		-	