

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9004

MUNICIPALITY OF: Smiths Falls ST

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

Smiths Falls 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	10,047,139	-	4,757,355	5,289,784
Direct water billings on ratepayers -- own municipality	2	1,203,132	-		1,203,132
-- other municipalities	3	83,452	-		83,452
Sewer surcharge on direct water billings -- own municipality	4	1,309,527	-		1,309,527
-- other municipalities	5	71,623	-		71,623
Subtotal	6	12,714,873	-	4,757,355	7,957,518
PAYMENTS IN LIEU OF TAXATION					
Canada	7	167,486	-	-	167,486
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	69	-		69
The Municipal Act, section 157	10	9,900	-		9,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	251,710	-	118,720	132,990
Ontario Hydro	13	7,742	-	-	7,742
Liquor Control Board of Ontario	14	1,629	-	-	1,629
Other	15	-	-	-	-
Municipal enterprises	16	47,472	-	-	47,472
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	486,008	-	118,720	367,288
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	1,307,928	-	-	1,307,928
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,169,301			3,169,301
Canada specific grants	30	4,387			4,387
Other municipalities - grants and fees	31	143,735			143,735
Fees and service charges	32	708,573			708,573
Subtotal	33	4,025,996			4,025,996
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	58,377	-	-	58,377
Fines	37	57,509			57,509
Penalties and interest on taxes	38	199,783			199,783
Investment income - from own funds	39	105,128			105,128
- other	40	-			-
Sales of publications, equipment, etc	42	6,042			6,042
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	41,741			41,741
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	8,805			8,805
Subtotal	50	477,385	-	-	477,385
TOTAL REVENUE	51	19,012,190	-	4,876,075	14,136,115

For the year ended December 31, 1992.

Smiths Falls ST

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[illegible]

For the year ended December 31, 1992.

Smiths Falls ST

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Smiths Falls ST

2LT - OP
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III. School board purposes

[illegible][illegible][illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Smiths Falls ST

2LT - OP
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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		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	1,298,622	325,329	155,370	122.657000	144.303000	159,286	46,946	22,420	- 441	643	451	229,305
Separate consolidated													
Total all school board taxation	0						2,424,420	1,619,620	674,976	- 27,790	40,286	25,843	4,757,355

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

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
		\$	\$	\$	\$
General Government	1	6,064	-	-	51,846
Protection to Persons and Property					
Fire	2	-	-	34,023	830
Police	3	1,838	-	-	8,641
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	6,426
Emergency measures	6	-	-	-	-
Subtotal	7	1,838	-	34,023	15,897
Transportation services					
Roadways	8	254,848	-	5,099	4,502
Winter Control	9	123,780	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	85,441
Street Lighting	12	-	-	-	-
Air Transportation	13	3,512	-	2,263	531
--	14	-	-	-	-
Subtotal	15	382,140	-	7,362	90,474
Environmental services					
Sanitary Sewer System	16	-	-	41,458	1,347
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	30,631
Garbage Collection	19	18,209	-	-	814
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	18,209	-	41,458	32,792
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	27,959
--	29	-	-	-	-
Subtotal	30	-	-	-	27,959
Social and Family Services					
General Assistance	31	2,515,477	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	138,621	-	-	53,629
--	35	-	-	-	-
Subtotal	36	2,654,098	-	-	53,629
Recreation and Cultural Services					
Parks and Recreation	37	9,000	-	44,246	366,189
Libraries	38	31,445	-	16,646	8,236
Other Cultural	39	22,407	3,063	-	47,572
Subtotal	40	62,852	3,063	60,892	421,997
Planning and Development					
Planning and Development	41	3,300	-	-	10,483
Commercial and Industrial	42	40,800	1,324	-	3,496
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	44,100	1,324	-	13,979
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,169,301	4,387	143,735	708,573

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality

Smiths Falls 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	434,262	-	354,971	118,293	-	-	907,526
Protection to Persons and Property								
Fire	2	596,996	-	56,471	-	-	60,000	713,467
Police	3	1,419,763	-	312,799	42,582	-	-	1,775,144
Conservation Authority	4	-	-	-	-	11,283	-	11,283
Protective inspection and control	5	45,482	-	19,565	-	-	-	65,047
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,062,241	-	388,835	42,582	11,283	60,000	2,564,941
Transportation services								
Roadways	8	548,415	82,779	188,674	211,358	27,250	-	1,058,476
Winter Control	9	99,589	-	187,899	-	-	-	287,488
Transit	10	-	-	-	-	-	-	-
Parking	11	4,262	-	72,722	-	-	-	76,984
Street Lighting	12	984	11,281	64,529	-	-	-	76,794
Air Transportation	13	974	-	13,289	7,070	-	-	21,333
--	14	-	-	-	-	-	-	-
Subtotal	15	654,224	94,060	527,113	218,428	27,250	-	1,521,075
Environmental services								
Sanitary Sewer System	16	92,110	-	144,313	1,381,150	-	-	1,617,573
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	566,829	81,503	560,644	295,654	-	60,000	1,444,630
Garbage Collection	19	-	-	121,202	-	65,326	-	186,528
Garbage Disposal	20	14,422	-	367,376	-	106,985	-	488,783
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	673,361	81,503	1,193,535	1,676,804	172,311	60,000	3,737,514
Health Services								
Public Health Services	24	-	-	-	-	72,662	-	72,662
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	49,399	-	20,041	12,046	-	-	81,486
--	29	-	-	-	-	-	-	-
Subtotal	30	49,399	-	20,041	12,046	72,662	-	154,148
Social and Family Services								
General Assistance	31	-	-	-	-	2,994,944	-	2,994,944
Assistance to Aged Persons	32	-	101,838	-	-	69,714	-	171,552
Assitance to Children	33	-	-	-	-	149,686	-	149,686
Day Nurseries	34	229,622	-	32,169	395	-	-	262,186
--	35	-	-	-	-	-	-	-
Subtotal	36	229,622	101,838	32,169	395	3,214,344	-	3,578,368
Recreation and Cultural Services								
Parks and Recreation	37	576,249	-	386,289	123,917	17,500	-	1,103,955
Libraries	38	159,933	-	54,591	-	-	-	214,524
Other Cultural	39	105,917	-	27,990	4,371	211	-	138,489
Subtotal	40	842,099	-	468,870	128,288	17,711	-	1,456,968
Planning and Development								
Planning and Development	41	-	-	15,982	-	6,000	-	21,982
Commercial and Industrial	42	144,872	11,432	61,446	-	19,552	-	237,302
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	144,872	11,432	77,428	-	25,552	-	259,284
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,090,080	288,833	3,062,962	2,196,836	3,541,113	-	14,179,824

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	123,325	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	744,112	
Reserves and Reserve Funds	3	1,693,493	
Subtotal	4	2,437,605	
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	625,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	625,000	
Grants and Loan Forgiveness			
Ontario	20	5,019,649	
Canada	21	-	
Other Municipalities	22	18,722	
Subtotal	23	5,038,371	
Other Financing			
Prepaid Special Charges	24	10,383	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	10,383	
Total Sources of Financing	33	8,111,359	
Applications			
Own Expenditures			
Short Term Interest Costs	34	32,871	
Other	35	11,523,466	
Subtotal	36	11,556,337	
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	11,556,337	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,568,303	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	86,255	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	52,665	
- Proceeds From Long Term Liabilities	46	3,601,893	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,568,303	
* - 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

Smiths Falls ST

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	31,376	-	-	85,853
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	42,582
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	42,582
Transportation services					
Roadways	8	623,359	-	15,667	1,504,852
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	12,220	-	3,055	56,228
--	14	-	-	-	-
Subtotal	15	635,579	-	18,722	1,561,080
Environmental services					
Sanitary Sewer System	16	4,265,105	-	-	9,268,122
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	295,654
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	4,265,105	-	-	9,563,776
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,046
--	29	-	-	-	-
Subtotal	30	-	-	-	12,046
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	105,943
Assitance to Children	33	-	-	-	-
Day Nurseries	34	889	-	-	1,284
--	35	-	-	-	-
Subtotal	36	889	-	-	107,227
Recreation and Cultural Services					
Parks and Recreation	37	77,211	-	-	164,313
Libraries	38	-	-	-	-
Other Cultural	39	9,489	-	-	19,460
Subtotal	40	86,700	-	-	183,773
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	5,019,649	-	18,722	11,556,337

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Smiths Falls ST

		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	892,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	63,924	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	955,924
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	340,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	340,000
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	810,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	810,000
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	39,675	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	39,675
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	2,145,599

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Smiths Falls 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	39,675	
: To Canada and agencies	2	-	
: To other	3	2,105,924	
	4	2,145,599	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	2,145,599	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	2,081,675	
Long term bank loans	18	63,924	
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	39,139
--	43	54,850
--	44	28,773
	45	122,762
Total		

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Smiths Falls 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	74,281	121,617		
- general tax rates *	51	8,525	2,907		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	40,000	41,503		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	58	-	-		
- gas and telephone	59	-	-		
--	56	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
Total	78	122,806	166,027		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1993	60	179,806	205,026	-	-
1994	61	206,806	189,301	-	-
1995	62	219,806	170,517	-	-
1996	63	241,806	150,424	-	-
1997	64	270,805	127,510	-	-
1998-2002	65	1,026,570	250,036	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	2,145,599	1,092,814	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72			600	
1994	73			1,200	
1995	74			1,300	
1996	75			1,300	
1997	76			1,400	
Total	77			5,800	
10. Other notes (attach supporting schedules as required)					

1992 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, 1992.

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1992 FINANCIAL INFORMATION RETURN

Municipality

Smiths Falls ST

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	-	28,851	2,486,460	21,610	-	2,508,070	2,418,038	59,484	59,399	-	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	15,580	325,529	848	-	326,376	295,542	5,036	10,218	-	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	47,115	1,725,280	15,228	-	1,740,508	1,704,702	41,716	41,205	-	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
--	70	-	10,554	250,636	653	-	251,289	229,305	3,532	7,898	-	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	49,832	4,787,904	38,339	-	4,826,243	4,647,587	109,768	118,720	4,876,075	-	

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Smiths Falls ST

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For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	843,704	
Revenues			
Contributions from revenue fund	2	1,452,724	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	5,621	
- other	6	-	
--	9	4,000	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,462,345	
Expenditures			
Transferred to capital fund	14	1,693,493	
Transferred to revenue fund	15	41,741	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,735,234	
Balance at the end of the year for:			
Reserves	23	551,630	
Reserve Funds	24	19,185	
Total	25	570,815	
Analysed as follows:			
Working funds	26	63,817	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	5,227	
Capital expenditure - general administration	34	-	
- roads	35	22,758	
- sanitary and storm sewers	36	-	
- parks and recreation	64	1,504	
- library	65	-	
- other cultural	66	-	
- water	38	407,004	
- transit	39	-	
- housing	40	-	
- industrial development	41	16,320	
- other and unspecified	42	35,000	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	14,983	
Recreational land (the Planning Act)	46	4,202	
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	-	
Total	58	570,815	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Smiths Falls 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	1,052,626	-
Accounts receivable			
Canada	2	327,252	
Ontario	3	2,822,799	
Region or county	4	490,873	
Other municipalities	5	64,795	
School Boards	6	126,053	portion of taxes
Waterworks	7	177,243	receivable for
Other (including unorganized areas)	8	232,846	business taxes
Taxes receivable			
Current year's levies	9	704,661	88,133
Previous year's levies	10	300,877	62,936
Prior year's levies	11	110,049	9,277
Penalties and interest	12	95,351	20,420
Less allowance for uncollectables (negative)	13	- 45,639	- 45,639
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	128,755	portion of line 20
Capital outlay to be recovered in future years	19	2,145,599	for tax sale / tax
Other long term assets	20	-	registration
	21	8,734,140	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Smiths Falls ST

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	6,238,828		-
- 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	3,293,901		
Other	32	-		
Other current liabilities	33	22,143		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	2,145,599		
- 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	570,815		
Accumulated net revenue (deficit)				
General revenue	42	36,776		
Special charges and special areas (specify)				
--	43	- 2,328		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 3,291		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,568,303		
Total	59	8,734,140		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		11
Fire	3		10
Police	4		24
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		-
Total	13		87

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	3,377,969		388,209	
Employee benefits	15	615,282		35,154	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			8,900,971	
Previous years' tax	17			475,339	
Penalties and interest	18			160,596	
Subtotal	19			9,536,906	
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			63,491	
- recoverable from general municipal revenues	25			73,817	
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			9,674,214	
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		2
Due date of first installment (YYYYMMDD)	32		19920226
Due date of last installment (YYYYMMDD)	33		19920429
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19920624
Due date of last installment (YYYYMMDD)	36		19920826
			\$
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	8,375,000	7,375,000	-	1,000,000
in 1994	59	7,300,000	6,800,000	-	500,000
in 1995	60	500,000	-	-	500,000
in 1996	61	-	-	-	-
in 1997	62	-	-	-	-
Total	63	16,175,000	14,175,000	-	2,000,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		-		
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	3	4	
						\$	\$		
Water									
In this municipality					39	3,971	823,567	379,565	
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	3	4	
						\$	\$		
Sewer									
In this municipality					44	3,968	822,971	486,556	
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		90	90	
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, 1991					67	-	225,000	-	
Approved in 1992					68	-	14,628,000	-	
Financed in 1992					69	-	625,000	-	
No long term financing necessary					70	-	50,000	-	
Approved but not financed as at December 31, 1992					71	-	14,178,000	-	
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	3	4	5
					\$	\$	\$	\$	\$
					73	11,850,000	12,500,000	13,000,000	14,000,000
									15,000,000