

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7024

MUNICIPALITY OF: Gananoque ST

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	6,090,393	-	2,997,622	3,092,771
Direct water billings on ratepayers -- own municipality	2	610,790	-		610,790
-- other municipalities	3	10,143	-		10,143
Sewer surcharge on direct water billings -- own municipality	4	242,642	-		242,642
-- other municipalities	5	11,509	-		11,509
Subtotal	6	6,965,477	-	2,997,622	3,967,855
PAYMENTS IN LIEU OF TAXATION					
Canada	7	33,393	-	-	33,393
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,548	-		1,548
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	36,174	-	16,101	20,073
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,502	-	-	4,502
Other	15	-	-	-	-
Municipal enterprises	16	6,872	-	-	6,872
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	82,489	-	16,101	66,388
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	508,684	-	-	508,684
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,554,002			1,554,002
Canada specific grants	30	22,145			22,145
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	820,954			820,954
Subtotal	33	2,397,101			2,397,101
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	29,098	-	-	29,098
Fines	37	18,159			18,159
Penalties and interest on taxes	38	207,342			207,342
Investment income - from own funds	39	-			-
- other	40	121,932			121,932
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	5,000			5,000

For the year ended December 31, 1993.

Gananoque ST

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For the year ended December 31, 1993.

Gananoque ST

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II. Upper tier purposes

For the year ended December 31, 1993.

Gananoque ST

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ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	1,253,493	520,107	210,885	106.790000	125.640000	133,861	65,346	26,496	164	315	131	226,313
Separate consolidated													
Total all school board taxation	0						1,573,477	986,247	383,731	1,516	9,073	43,578	2,997,622

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	400	2,343	-	8,722
Protection to Persons and Property					
Fire	2	-	-	-	900
Police	3	-	-	-	1,902
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,802
Transportation services					
Roadways	8	96,263	-	-	7,125
Winter Control	9	77,375	-	-	-
Transit	10	1,276	-	-	-
Parking	11	-	-	-	73,437
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	24,691
--	14	-	-	-	248,722
Subtotal	15	174,914	-	-	353,975
Environmental services					
Sanitary Sewer System	16	-	-	-	1,570
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	8,857
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	26,305	-	-	65,319
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	26,305	-	-	75,746
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	1,283,451	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	15,474	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,298,925	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,611	1,190	-	228,335
Libraries	38	22,241	-	-	6,104
Other Cultural	39	23,994	-	-	122,195
Subtotal	40	51,846	1,190	-	356,634
Planning and Development					
Planning and Development	41	1,612	-	-	21,035
Commercial and Industrial	42	-	18,612	-	2,040
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,612	18,612	-	23,075
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,554,002	22,145	-	820,954

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	296,888	-	350,553	541,903	7,379	-	1,196,723
Protection to Persons and Property								
Fire	2	232,595	-	41,704	17,080	-	-	291,379
Police	3	814,726	-	61,929	25,337	-	-	901,992
Conservation Authority	4	-	-	-	-	20,148	-	20,148
Protective inspection and control	5	23,933	-	3,035	-	-	-	26,968
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,071,254	-	106,668	42,417	20,148	-	1,240,487
Transportation services								
Roadways	8	171,677	29,482	238,650	275,714	-	-	715,523
Winter Control	9	90,514	-	64,175	-	17,000	-	171,689
Transit	10	-	-	1,276	-	-	-	1,276
Parking	11	32,771	-	9,645	3,349	-	-	45,765
Street Lighting	12	-	-	113,886	-	-	-	113,886
Air Transportation	13	5,377	-	23,427	-	-	-	28,804
--	14	50,366	-	78,815	23,917	-	-	153,098
Subtotal	15	350,705	29,482	529,874	302,980	17,000	-	1,230,041
Environmental services								
Sanitary Sewer System	16	113,630	30,408	137,809	134,173	-	-	416,020
Storm Sewer System	17	-	9,856	-	-	-	-	9,856
Waterworks System	18	221,743	234,409	140,880	212,589	-	-	809,621
Garbage Collection	19	27,966	-	256,573	-	-	-	284,539
Garbage Disposal	20	29,379	-	35,494	-	-	-	64,873
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	392,718	274,673	570,756	346,762	-	-	1,584,909
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	36,378	-	36,378
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	36,378	-	36,378
Social and Family Services								
General Assistance	31	59,896	-	1,708	-	1,423,554	-	1,485,158
Assistance to Aged Persons	32	-	3,471	-	-	10,268	-	13,739
Assitance to Children	33	-	-	-	-	35,176	-	35,176
Day Nurseries	34	-	-	-	-	19,342	-	19,342
--	35	-	-	-	-	2,880	-	2,880
Subtotal	36	59,896	3,471	1,708	-	1,491,220	-	1,556,295
Recreation and Cultural Services								
Parks and Recreation	37	242,747	-	184,753	58,083	-	-	485,583
Libraries	38	77,475	12,460	29,373	18,431	-	-	137,739
Other Cultural	39	21,128	-	123,135	11,549	16,974	-	172,786
Subtotal	40	341,350	12,460	337,261	88,063	16,974	-	796,108
Planning and Development								
Planning and Development	41	30,462	-	43,277	8,500	-	-	82,239
Commercial and Industrial	42	-	15,950	52,224	-	20,000	-	88,174
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	30,462	15,950	95,501	8,500	20,000	-	170,413
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,543,273	336,036	1,992,321	1,330,625	1,609,099	-	7,811,354

For the year ended December 31, 1993.

			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		1,250,975	
Reserves and Reserve Funds	3		973,884	
	Subtotal	4	2,224,859	
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		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	-	
Grants and Loan Forgiveness				
Ontario	20		2,864,060	
Canada	21		-	
Other Municipalities	22		-	
	Subtotal	23	2,864,060	
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		18,356	
--	30		568,008	
--	31		-	
	Subtotal	32	586,364	
	Total Sources of Financing	33	5,675,283	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		5,675,283	
	Subtotal	36	5,675,283	
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	5,675,283	
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		-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	541,503
Protection to Persons and Property					
Fire	2	-	-	-	9,830
Police	3	8,746	-	-	24,083
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	8,746	-	-	33,913
Transportation services					
Roadways	8	505,842	-	-	781,556
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	3,349
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	27,917
Subtotal	15	505,842	-	-	812,822
Environmental services					
Sanitary Sewer System	16	14,623	-	-	165,346
Storm Sewer System	17	-	-	-	-
Waterworks System	18	2,317,316	-	-	3,996,892
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,331,939	-	-	4,162,238
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	-	-	-	1,780
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	1,780
Recreation and Cultural Services					
Parks and Recreation	37	17,533	-	-	97,547
Libraries	38	-	-	-	18,431
Other Cultural	39	-	-	-	7,049
Subtotal	40	17,533	-	-	123,027
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	2,864,060	-	-	5,675,283

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	Subtotal	7	-	
Transportation services				
Roadways		8	46,955	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	46,955	
Environmental services				
Sanitary Sewer System		16	11,710	
Storm Sewer System		17	14,025	
Waterworks System		18	1,165,310	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	1,191,045	
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	5,500	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	5,500	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	45,000	
Other Cultural		39	-	
	Subtotal	40	45,000	
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	1,288,500	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Gananoque ST

For the year ended December 31, 1993.

			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	1,283,000
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	1,283,000
Plus: All debt assumed by the municipality from others			5	5,500
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	1,288,500
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,288,500
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Gananoque ST

For the year ended December 31, 1993.

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. 1993 Debt Charges								
			principal	interest				
			1	2				
			\$	\$				
Recovered from the consolidated revenue fund		50	49,250	15,790				
- general tax rates *		51	-	-				
- special are rates and special charges		52	5,320	860				
- benefitting landowners		53	159,972	104,844				
- 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	214,542	121,494				
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	5	6
			\$	\$	\$	\$	\$	\$
1994			195,750	103,029	-	-	-	-
1995			136,750	89,122	-	-	-	-
1996			113,000	79,573	-	-	-	-
1997			122,000	70,828	-	-	-	-
1998			131,000	61,377	-	-	-	-
1999-2003			590,000	132,956	-	-	-	-
2004 onwards			-	-	-	-	-	-
interest to be earned on sinking funds *	69		-	-	-	-	-	-
Downtown revitalization program	70		-	-	-	-	-	-
Total	71		1,288,500	536,885	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
						1		
						\$		
1994		72	-			-		
1995		73	-			-		
1996		74	-			-		
1997		75	-			-		
1998		76	-			-		
Total		77	-			-		
10. Other notes (attach supporting schedules as required)								

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

Gananoque ST

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1993 FINANCIAL INFORMATION RETURN

Municipality

Gananoque ST

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	- 739	1,363,300	29,465	-	1,392,765	1,352,844	29,805	9,137	-	1,391,786	- 1,718
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 1	288,856	778	-	289,634	285,318	4,316	-	-	289,634	- 1
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 39	1,079,600	23,315	-	1,102,915	1,073,048	22,692	6,964	-	1,102,704	- 250
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 2	228,989	610	-	229,599	226,313	3,286	-	-	229,599	- 2
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 781	2,960,745	54,168	-	3,014,913	2,937,523	60,099	16,101	-	3,013,723	- 1,971

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Gananoque ST

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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	2,624,994	
Revenues			
Contributions from revenue fund	2	79,650	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	111,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	10,754	
--	9	2,961	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	204,865	
Expenditures			
Transferred to capital fund	14	973,884	
Transferred to revenue fund	15	5,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	978,884	
Balance at the end of the year for:			
Reserves	23	1,457,797	
Reserve Funds	24	393,178	
Total	25	1,850,975	
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	152,606	
Sick leave	31	186,039	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	46,220	
- library	65	5,209	
- other cultural	66	-	
- water	38	156,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	160,358	
Recreational land (the Planning Act)	46	1,058	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	440,613	
Transit current purposes	50	-	
Library current purposes	51	4,500	
Vacation Pay - Council	52	22,759	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,850,975	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

11
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,502,442	1,095
Accounts receivable			
Canada	2	112,271	
Ontario	3	645,335	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	19,649	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	179,511	business taxes
Taxes receivable			
Current year's levies	9	588,720	113,223
Previous year's levies	10	333,382	58,785
Prior year's levies	11	263,617	29,408
Penalties and interest	12	181,539	30,388
Less allowance for uncollectables (negative)	13	- 196,285	- 71,285
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	65,815	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,288,500	
Other long term assets	20	-	-
Total	21	4,984,496	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Gananoque ST

For the year ended December 31, 1993.

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	46,962		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,142,360		
Other	32	-		
Other current liabilities	33	165,692		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,288,500		
- 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	1,850,975		
Accumulated net revenue (deficit)				
General revenue	42	250,089		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	172,989		
Libraries	49	3,888		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	18,379		
--	53	28,270		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 1,971		
Unexpended capital financing / (unfinanced capital outlay)	58	18,363		
Total	59	4,984,496		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	6										
Non-line Department Support Staff	2	1										
Fire	3	4										
Police	4	15										
Transit	5	-										
Public Works	6	13										
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	49										
continuous full time employees December 31												
other												
1 \$												
2 \$												
2. Total expenditures during the year on:												
Wages and salaries	14	1,906,933	234,437									
Employee benefits	15	383,148	18,755									
1 \$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	5,155,739										
Previous years' tax	17	611,199										
Penalties and interest	18	194,413										
Subtotal	19	5,961,351										
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	73,248										
- recoverable from general municipal revenues	25	71,172										
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	6,105,771										
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 1993 (lower tier municipalities only)												
Interim billings: Number of installments	31	1										
Due date of first installment (YYYYMMDD)	32	19930331										
Due date of last installment (YYYYMMDD)	33	0										
Final billings: Number of installments	34	1										
Due date of first installment (YYYYMMDD)	35	19930630										
Due date of last installment (YYYYMMDD)	36	0										
		\$										
Supplementary taxes levied with 1994 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 Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council								
Estimated to take place	1 \$	2 \$	3 \$	4 \$								
in 1994	58	-	-	-								
in 1995	59	-	-	-								
in 1996	60	-	-	-								
in 1997	61	-	-	-								
in 1998	62	-	-	-								
Total	63	-	-	-								

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	59,735		13,165	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	2,266	341,248	269,542	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	2,257	169,382	73,260	
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, 1992					67	-	-	-	
Approved in 1993					68	-	-	-	
Financed in 1993					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-