

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9004

MUNICIPALITY OF: Smiths Falls ST

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

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	10,677,747	-	4,939,880	5,737,867
Direct water billings on ratepayers -- own municipality	2	1,317,685	-		1,317,685
-- other municipalities	3	111,479	-		111,479
Sewer surcharge on direct water billings -- own municipality	4	1,333,059	-		1,333,059
-- other municipalities	5	150,042	-		150,042
Subtotal	6	13,590,012	-	4,939,880	8,650,132
PAYMENTS IN LIEU OF TAXATION					
Canada	7	181,274	-	-	181,274
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	75	-		75
The Municipal Act, section 157	10	9,900	-		9,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	265,418	-	123,397	142,021
Ontario Hydro	13	8,607	-	-	8,607
Liquor Control Board of Ontario	14	1,336	-	-	1,336
Other	15	-	-	-	-
Municipal enterprises	16	49,061	-	-	49,061
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	515,671	-	123,397	392,274
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	1,053,451	-	-	1,053,451
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,659,141			3,659,141
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	132,853			132,853
Fees and service charges	32	846,998			846,998
Subtotal	33	4,638,992			4,638,992
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	64,163	-	-	64,163
Fines	37	66,478			66,478
Penalties and interest on taxes	38	267,989			267,989
Investment income - from own funds	39	64,557			64,557
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

*For the year ended December 31, 1994.*

## Smiths Falls ST

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1994.*

## Smiths Falls ST

2LT - OP  
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[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1994.

		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	1,344,922	453,166	219,160	129.057000	151.832000	173,572	68,805	33,275	- 700	1,596	830	277,378
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	5,970	-	-	-	-	5,970
Total Taxation	0	-	-	-	-	-	173,572	74,775	33,275	- 700	1,596	830	283,348
Separate consolidated													
Total all school board taxation	0						2,489,220	1,699,233	712,997	- 16,053	34,619	19,864	4,939,880

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1994.*

## This Schedule Not Required For This Municipality

[illegible]



1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	10,393	-	-	58,344
Protection to Persons and Property					
Fire	2	-	-	45,288	2,908
Police	3	-	-	-	15,828
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	45,288	18,736
Transportation services					
Roadways	8	178,847	-	3,616	1,760
Winter Control	9	102,893	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	86,283
Street Lighting	12	-	-	-	-
Air Transportation	13	7,422	-	1,615	-
--	14	-	-	-	-
Subtotal	15	289,162	-	5,231	88,043
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	58,161
Garbage Collection	19	-	-	-	8,641
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	66,802
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	34,254
--	29	-	-	-	-
Subtotal	30	-	-	-	34,254
Social and Family Services					
General Assistance	31	3,063,387	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	176,921	-	-	77,806
--	35	-	-	-	-
Subtotal	36	3,240,308	-	-	77,806
Recreation and Cultural Services					
Parks and Recreation	37	-	-	65,000	399,159
Libraries	38	37,117	-	17,334	20,507
Other Cultural	39	32,000	-	-	61,291
Subtotal	40	69,117	-	82,334	480,957
Planning and Development					
Planning and Development	41	12,361	-	-	16,445
Commercial and Industrial	42	37,800	-	-	5,611
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	50,161	-	-	22,056
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,659,141	-	132,853	846,998

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

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	436,758	-	378,404	131,601	-	36,433	910,330
Protection to Persons and Property								
Fire	2	642,385	-	121,939	2,667	-	60,000	826,991
Police	3	1,544,306	-	179,978	66,801	-	17,138	1,808,223
Conservation Authority	4	-	-	-	-	14,263	-	14,263
Protective inspection and control	5	58,603	-	8,949	-	-	-	67,552
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,245,294	-	310,866	69,468	14,263	77,138	2,717,029
Transportation services								
Roadways	8	523,038	199,347	264,271	247,406	32,050	-	1,266,112
Winter Control	9	47,001	-	166,709	-	-	-	213,710
Transit	10	-	-	-	-	-	-	-
Parking	11	384	-	61,386	-	-	-	61,770
Street Lighting	12	-	11,281	68,753	-	-	-	80,034
Air Transportation	13	2,164	-	17,667	6,794	-	-	26,625
--	14	-	-	-	-	-	-	-
Subtotal	15	572,587	210,628	578,786	254,200	32,050	-	1,648,251
Environmental services								
Sanitary Sewer System	16	8,735	1,053,542	696,044	323,002	-	-	2,081,323
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	626,368	192,019	613,528	150,910	-	40,705	1,542,120
Garbage Collection	19	18,081	-	226,768	-	-	-	244,849
Garbage Disposal	20	-	-	260,546	85,109	-	-	345,655
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	653,184	1,245,561	1,796,886	559,021	-	40,705	4,213,947
Health Services								
Public Health Services	24	-	-	-	-	66,967	-	66,967
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	47,448	-	12,389	5,346	-	-	65,183
--	29	-	-	-	-	-	-	-
Subtotal	30	47,448	-	12,389	5,346	66,967	-	132,150
Social and Family Services								
General Assistance	31	-	-	-	-	3,659,967	-	3,659,967
Assistance to Aged Persons	32	-	147,516	-	20,705	33,065	-	159,876
Assitance to Children	33	-	-	-	-	154,530	-	154,530
Day Nurseries	34	260,557	-	32,951	599	-	-	294,107
--	35	-	-	-	-	-	-	-
Subtotal	36	260,557	147,516	32,951	20,106	3,847,562	-	4,268,480
Recreation and Cultural Services								
Parks and Recreation	37	583,437	-	350,542	1,952	9,500	-	945,431
Libraries	38	153,163	-	65,950	-	-	-	219,113
Other Cultural	39	84,276	12,000	37,691	23,825	-	-	157,792
Subtotal	40	820,876	12,000	454,183	25,777	9,500	-	1,322,336
Planning and Development								
Planning and Development	41	-	-	10,180	431,907	11,034	-	453,121
Commercial and Industrial	42	151,064	10,581	48,885	615	14,377	-	225,522
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	151,064	10,581	59,065	432,522	25,411	-	678,643
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,187,768	1,626,286	3,623,530	1,457,829	3,995,753	-	15,891,166

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,633,227	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	568,385	
Reserves and Reserve Funds	3	407,997	
Subtotal	4	976,382	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	2,565,217	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	2,565,217	
Grants and Loan Forgiveness			
Ontario	20	668,122	
Canada	21	485,132	
Other Municipalities	22	30,809	
Subtotal	23	1,184,063	
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	43,296	
--	30	-	
--	31	-	
Subtotal	32	43,296	
Total Sources of Financing	33	4,768,958	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,729,691	
Subtotal	36	3,729,691	
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	73,374	
Total Applications	42	3,803,065	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,667,334	
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	-	
- Proceeds From Long Term Liabilities	46	2,667,334	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,667,334	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

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	4,203	4,204	-	47,448
Protection to Persons and Property					
Fire	2	-	-	-	2,445
Police	3	-	-	-	76,801
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	79,246
Transportation services					
Roadways	8	609,789	480,928	28,544	1,999,753
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	50,400	-	2,265	70,625
--	14	-	-	-	-
Subtotal	15	660,189	480,928	30,809	2,070,378
Environmental services					
Sanitary Sewer System	16	-	-	-	906,732
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	490,858
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	1,397,590
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,346
--	29	-	-	-	-
Subtotal	30	-	-	-	5,346
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	18,352
Assitance to Children	33	-	-	-	-
Day Nurseries	34	3,730	-	-	4,329
--	35	-	-	-	-
Subtotal	36	3,730	-	-	22,681
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	41,277
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	36,111
Subtotal	40	-	-	-	77,388
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	29,614
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	29,614
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	668,122	485,132	30,809	3,729,691

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Smiths Falls 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	1,539,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	41,362	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	1,580,362
Environmental services			
Sanitary Sewer System	16	6,759,000	
Storm Sewer System	17	-	
Waterworks System	18	1,945,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	8,704,000
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	688,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	688,000
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	48,000	
	Subtotal	40	48,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	22,625	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	22,625
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	11,042,987

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Smiths Falls ST

For the year ended December 31, 1994.

			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	22,625
: To Canada and agencies			2	-
: To other			3	11,020,362
	Subtotal		4	11,042,987
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	11,042,987
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	8,502,000
Long term bank loans			18	2,540,987
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	16,893
--			43	-
--			44	-
	Total		45	16,893

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Smiths Falls ST

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1994 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	434,498	989,188		
- general tax rates *	51	8,525	2,056		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	105,000	87,019		
- 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	548,023	1,078,263		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	753,805	964,114	-	-
1996	61	799,806	896,952	-	-
1997	62	855,806	824,706	-	-
1998	63	916,045	746,833	-	-
1999	64	869,525	662,035	-	-
2000-2004	65	6,848,000	1,473,891	-	-
2005 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	11,042,987	5,568,531	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72	415,000			
1996	73	415,000			
1997	74	415,000			
1998	75	415,000			
1999	76	415,000			
Total	77	2,075,000			
10. Other notes (attach supporting schedules as required)					

## 1994 FINANCIAL INFORMATION RETURN

Municipality

## Smiths Falls ST

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1994.*

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1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Smiths Falls ST

9LT  
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For the year ended December 31, 1994.

		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	-	2,396,427	18,893	-	2,415,320	2,300,779	56,773	57,768	-	2,415,320	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	348,694	2,072	-	350,766	332,955	8,263	9,548	-	350,766	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,990,149	15,739	-	2,005,888	1,916,741	41,021	48,126	-	2,005,888	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	289,577	1,726	-	291,303	277,378	5,970	7,955	-	291,303	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	5,024,847	38,430	-	5,063,277	4,827,853	112,027	123,397	-	5,063,277	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Smiths Falls ST
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15

		1	\$
Balance at the beginning of the year	1	789,061	
Revenues			
Contributions from revenue fund	2	889,444	
Contributions from capital fund	3	73,374	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	1,258	
- other	6	-	
--	9	5,294	
--	10	10,205	
--	11	-	
--	12	-	
Total revenue	13	979,575	
Expenditures			
Transferred to capital fund	14	407,997	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	407,997	
Balance at the end of the year for:			
Reserves	23	1,322,046	
Reserve Funds	24	38,593	
Total	25	1,360,639	
Analysed as follows:			
Working funds	26	179,885	
Contingencies	27	-	
Ontario Clean Water Agency 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	17,796	
- roads	35	22,758	
- sanitary and storm sewers	36	-	
- parks and recreation	64	105,993	
- library	65	-	
- other cultural	66	26,354	
- water	38	366,839	
- transit	39	-	
- housing	40	-	
- industrial development	41	436,663	
- other and unspecified	42	160,531	
Development Charges Act	68	7,635	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	26,424	
Parking revenues	45	4,534	
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	1,360,639	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Smiths Falls ST
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11  
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	765,266	-
Accounts receivable			
Canada	2	338,672	
Ontario	3	337,780	
Region or county	4	472,754	
Other municipalities	5	123,190	
School Boards	6	29,517	portion of taxes
Waterworks	7	199,470	receivable for
Other (including unorganized areas)	8	295,412	business taxes
Taxes receivable			
Current year's levies	9	757,416	125,481
Previous year's levies	10	368,824	80,234
Prior year's levies	11	132,417	74,060
Penalties and interest	12	142,956	35,339
Less allowance for uncollectables (negative)	13	- 80,000	- 80,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	142,783	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	11,042,987	
Other long term assets	20	168,987	168,987
	21	15,238,431	
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Smiths Falls ST
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11  
16

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	4,192,436		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	63		
Ontario	27	2,431		
Region or county	28	316,636		
Other municipalities	29	-		
School Boards	30	32,169		
Trade accounts payable	31	898,050		
Other	32	-		
Other current liabilities	33	301,674		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	9,089,462		
- special area rates and special charges	35	8,525		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,945,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,360,639		
Accumulated net revenue (deficit)				
General revenue	42	- 238,245		
Special charges and special areas (specify)				
--	43	- 538		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 2,537		
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	- 2,667,334		
Total	59	15,238,431		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		15
Fire	3		9
Police	4		27
Transit	5		14
Public Works	6		-
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		10
Libraries	11		-
Planning	12		-
Total	13		81

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	3,122,930		411,976
Wages and salaries					
Employee benefits	15	719,207		41,198	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	9,579,835		
Current year's tax					
Previous years' tax		17	970,151		
Penalties and interest		18	72,313		
	Subtotal	19	10,622,299		
Discounts allowed		20	-		
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	- 42,965		
- amounts written off		23	93,214		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards		24	-		
		25	-		
- recoverable from general municipal revenues		26	-		
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		29	10,672,548		
Other (specify)		30	-		
Total reductions		31	-		
Amounts added to the tax roll for collection purposes only		32	-		
Business taxes written off under subsection 441(1) of the Municipal Act		33	-		

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19940223
	Due date of last installment (YYYYMMDD)	33	19940427
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19940629
	Due date of last installment (YYYYMMDD)	36	19940831
			\$
Supplementary taxes levied with 1995 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 1995	58	1,200,001	-	-	-
in 1996	59	-	-	-	-
in 1997	60	600,000	-	-	-
in 1998	61	500,000	-	-	-
in 1999	62	-	-	-	-
Total	63	2,300,000	-	-	-

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		77,242	
						51,931	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units		1994 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Water				39		3,997	
In this municipality				916,116		401,569	
In other municipalities (specify municipality)							
--				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1994 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer				44		3,994	
In this municipality				931,490		401,569	
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		10,000	
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, 1993				67		-	
Approved in 1994				68		5,410,653	
Financed in 1994				69		-	
No long term financing necessary				70		2,565,217	
Approved but not financed as at December 31, 1994				71		-	
Applications submitted but not approved as at Decemeber 31, 1994				72		2,845,436	
						-	
12. Forecast of total revenue fund expenditures							
				1995		1996	
				1997		1998	
				1999			
				1		2	
				\$		\$	
73				15,500,000		16,500,000	
				17,500,000		18,500,000	
						20,000,000	

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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 -
	Subtotal	7 -
<b>Transportation services</b>		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
<b>Environmental services</b>		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
<b>Health Services</b>		
Public Health Services		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	Subtotal	30 -
<b>Social and Family Services</b>		
General Assistance		31 -

Assistance to Aged Persons	32	-
Assitance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



[illegible]

[illegible]