

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 7024**

**MUNICIPALITY OF: Gananoque ST**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
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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	6,145,584	-	3,012,691	3,132,893
Direct water billings on ratepayers -- own municipality	2	614,968	-		614,968
-- other municipalities	3	9,044	-		9,044
Sewer surcharge on direct water billings -- own municipality	4	256,827	-		256,827
-- other municipalities	5	3,669	-		3,669
Subtotal	6	7,030,092	-	3,012,691	4,017,401
PAYMENTS IN LIEU OF TAXATION					
Canada	7	34,054	-	-	34,054
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	1,908	-		1,908
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	52,832	-	26,017	26,815
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,133	-	-	5,133
Other	15	-	-	-	-
Municipal enterprises	16	60,735	-	-	60,735
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	154,662	-	26,017	128,645
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	498,681	-	-	498,681
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,408,930			1,408,930
Canada specific grants	30	7,635			7,635
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,028,997			1,028,997
Subtotal	33	2,445,562			2,445,562
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	65,375	-	-	65,375
Fines	37	23,127			23,127
Penalties and interest on taxes	38	264,749			264,749
Investment income - from own funds	39	-			-
- other	40	73,486			73,486
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,554			6,554
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	433,291	-	-	433,291
TOTAL REVENUE	51	10,562,288	-	3,038,708	7,523,580

For the year ended December 31, 1995.

## Gananoque ST

[illegible]

For the year ended December 31, 1995.

## Gananoque ST

## II. Upper tier purposes

For the year ended December 31, 1995.

Municipality

## Gananoque ST

## 2LT - OP

[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, 1995.

Municipality

Gananoque ST
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2LT - OP

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	1,178,738	485,853	198,610	109.700000	129.059000	129,308	62,697	25,632	295	1,520	485	219,937
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	4,655	-	-	-	-	4,655
Total Taxation	0	-	-	-	-	-	129,308	67,352	25,632	295	1,520	485	224,592
Separate consolidated													
Total all school board taxation	0						1,591,598	993,798	382,320	5,478	17,589	21,908	3,012,691

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	-	240	-	57,113
Protection to Persons and Property					
Fire	2	2,220	-	-	-
Police	3	-	1,430	-	1,643
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,220	1,430	-	1,643
Transportation services					
Roadways	8	102,608	-	-	7,840
Winter Control	9	72,092	-	-	-
Transit	10	5,206	-	-	-
Parking	11	-	-	-	74,941
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	20,490
--	14	-	3,355	-	363,060
Subtotal	15	179,906	3,355	-	466,331
Environmental services					
Sanitary Sewer System	16	-	-	-	4,166
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	17,449
Garbage Collection	19	-	-	-	69,188
Garbage Disposal	20	21,422	-	-	14,628
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,422	-	-	105,431
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	1,155,804	-	-	23,191
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	15,171	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	1,170,975	-	-	23,191
Recreation and Cultural Services					
Parks and Recreation	37	11,493	1,360	-	220,844
Libraries	38	19,236	-	-	5,153
Other Cultural	39	1,583	1,250	-	118,342
Subtotal	40	32,312	2,610	-	344,339
Planning and Development					
Planning and Development	41	2,095	-	-	30,349
Commercial and Industrial	42	-	-	-	600
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,095	-	-	30,949
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,408,930	7,635	-	1,028,997

1995 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Gananoque ST						
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For the year ended December 31, 1995.								
		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	227,347	-	312,428	99,855	-	-	639,630
Protection to Persons and Property								
Fire	2	243,433	-	38,982	9,635	-	-	292,050
Police	3	889,506	-	83,044	40,963	-	-	1,013,513
Conservation Authority	4	-	-	-	-	31,813	-	31,813
Protective inspection and control	5	27,318	-	8,240	-	-	-	35,558
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	1,160,257	-	130,266	50,598	31,813	-	1,372,934
Transportation services								
Roadways	8	199,976	23,082	163,358	415,682	19,450	-	821,548
Winter Control	9	72,405	-	55,872	-	-	-	128,277
Transit	10	-	-	-	-	4,806	-	4,806
Parking	11	40,064	-	8,511	3,434	-	-	52,009
Street Lighting	12	-	-	107,434	-	-	-	107,434
Air Transportation	13	5,976	-	21,934	1,068	-	-	28,978
--	14	71,796	-	100,532	33,402	-	-	205,730
Subtotal	15	390,217	23,082	457,641	453,586	24,256	-	1,348,782
Environmental services								
Sanitary Sewer System	16	49,933	2,653	142,424	155,786	-	-	350,796
Storm Sewer System	17	-	5,041	-	-	-	-	5,041
Waterworks System	18	284,516	180,213	242,072	137,669	-	-	844,470
Garbage Collection	19	16,922	-	203,147	-	-	-	220,069
Garbage Disposal	20	40,610	-	22,766	10,241	14,917	-	88,534
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	391,981	187,907	610,409	303,696	14,917	-	1,508,910
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	38,906	-	38,906
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	38,906	-	38,906
Social and Family Services								
General Assistance	31	65,423	-	3,574	2,786	1,333,299	-	1,405,082
Assistance to Aged Persons	32	-	2,894	-	-	19,256	-	22,150
Assitance to Children	33	-	-	-	-	34,273	-	34,273
Day Nurseries	34	-	-	-	-	18,964	-	18,964
--	35	-	-	-	-	-	-	-
Subtotal	36	65,423	2,894	3,574	2,786	1,405,792	-	1,480,469
Recreation and Cultural Services								
Parks and Recreation	37	203,922	-	193,037	27,195	-	-	424,154
Libraries	38	75,974	11,990	33,245	-	-	-	121,209
Other Cultural	39	78,564	-	202,814	178,433	13,919	-	473,730
Subtotal	40	358,460	11,990	429,096	205,628	13,919	-	1,019,093
Planning and Development								
Planning and Development	41	11,418	-	11,291	17,369	-	-	40,078
Commercial and Industrial	42	20,374	-	28,381	8,676	25,000	-	82,431
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	31,792	-	39,672	26,045	25,000	-	122,509
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,625,477	225,873	1,983,086	1,142,194	1,554,603	-	7,531,233

For the year ended December 31, 1995.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		-
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		916,851
Reserves and Reserve Funds	3		157,792
	Subtotal	4	1,074,643
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		34,357
Long Term Reserve Fund Loans	16		-
- -	17		-
	Subtotal *	18	34,357
Grants and Loan Forgiveness			
Ontario	20		1,106,097
Canada	21		202,487
Other Municipalities	22		-
	Subtotal	23	1,308,584
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		135,994
--	30		296,129
--	31		-
	Subtotal	32	432,123
	Total Sources of Financing	33	2,849,707
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		2,815,350
	Subtotal	36	2,815,350
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		34,357
	Subtotal	40	34,357
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		-
	Total Applications	42	2,849,707
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-
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		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	16,637
Protection to Persons and Property					
Fire	2	-	-	-	2,895
Police	3	-	-	-	25,963
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	28,858
Transportation services					
Roadways	8	655,028	17,267	-	1,022,130
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	1,146
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	1,068
--	14	-	29,809	-	51,212
Subtotal	15	655,028	47,076	-	1,075,556
Environmental services					
Sanitary Sewer System	16	79,319	-	-	232,105
Storm Sewer System	17	-	-	-	-
Waterworks System	18	150,636	-	-	722,345
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	5,043	-	-	15,284
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	234,998	-	-	969,734
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	-	-	-	2,786
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	2,786
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	27,195
Libraries	38	-	-	-	-
Other Cultural	39	216,071	155,411	-	685,908
Subtotal	40	216,071	155,411	-	713,103
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	8,676
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	8,676
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,106,097	202,487	-	2,815,350

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Gananoque ST
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		1	\$
General Government	1	34,357	
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	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	956,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	956,000	
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	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
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	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	990,357	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Gananoque ST

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For the year ended December 31, 1995.

		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	956,000	
: To Canada and agencies	2	-	
: To other	3	34,357	
	4	990,357	Subtotal
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	-	
	9	-	Subtotal
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	990,357	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	956,000	
Long term bank loans	18	34,357	
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 U.S. dollars	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	342,549	
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	-	
	45	342,549	Total

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

Gananoque ST

			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. 1995 Debt Charges								
			principal		interest			
			1	2				
			\$	\$				
Recovered from the consolidated revenue fund			50	37,250	5,757			
- general tax rates			51	-	-			
- special are rates and special charges			52	-	-			
- benefitting landowners			53	99,500	83,366			
- user rates (consolidated entities)			54	-	-			
Recovered from reserve funds			55	-	-			
Recovered from unconsolidated entities			57	-	-			
- hydro			56	-	-			
- gas and telephone			58	-	-			
--			59	-	-			
--			78	136,750	89,123			
--								
Total			78	136,750	89,123			
Line 78 includes:								
Financing of one-time real estate purchase			90	-	-			
Other lump sum (balloon) repayments of long term debt			91	-	-			
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
			\$	\$	\$	\$	\$	\$
1996			113,000	79,573	-	-	19,470	-
1997			122,000	70,828	-	-	14,887	-
1998			131,000	61,377	-	-	-	-
1999			130,000	50,622	-	-	-	-
2000			460,000	82,334	-	-	-	-
2001 - 2005			-	-	-	-	-	-
2006 onwards			-	-	-	-	-	-
interest to be earned on sinking funds *			69	-	-	-	-	-
Downtown revitalization program			70	-	-	-	-	-
Total			71	956,000	344,734	-	34,357	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
						1		
						\$		
1996			72			-		
1997			73			-		
1998			74			-		
1999			75			-		
2000			76			-		
Total			77			-		
10. Other notes (attach supporting schedules as required)								
11. Long term debt refinanced:								
			principal		interest			
			1		2			
			\$		\$			
Repayment of Provincial Special Assistance			92		-			

## 1995 FINANCIAL INFORMATION RETURN

Municipality

## Gananoque ST

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

[illegible]



1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Gananoque ST

9LT  
13

For the year ended December 31, 1995.

		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	-	1,421,386	22,822	-	1,444,208	1,405,648	26,777	11,783	-	1,444,208	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	306,789	3,141	-	309,930	300,339	6,356	3,235	-	309,930	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,040,897	16,712	-	1,057,609	1,029,370	19,609	8,630	-	1,057,609	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	224,592	2,369	-	226,961	219,937	4,655	2,369	-	226,961	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,993,664	45,044	-	3,038,708	2,955,294	57,397	26,017	-	3,038,708	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Gananoque ST

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15

		1	\$
Balance at the beginning of the year	1	1,493,432	
Revenues			
Contributions from revenue fund	2	225,343	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	17,369	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	21,680	
--	9	10,888	
--	10	1,000	
--	11	-	
--	12	-	
Total revenue	13	276,280	
Expenditures			
Transferred to capital fund	14	157,792	
Transferred to revenue fund	15	6,554	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	164,346	
Balance at the end of the year for:			
Reserves	23	1,243,100	
Reserve Funds	24	362,266	
Total	25	1,605,366	
Analysed as follows:			
Working funds	26	735,613	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	243,837	
Sick leave	31	203,916	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	34,751	
- library	65	-	
- other cultural	66	8,288	
- water	38	6,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	22,758	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	102,912	
Recreational land (the Planning Act)	46	1,170	
Parking revenues	45	20,408	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	221,213	
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	1,605,366	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Gananoque ST
--------------

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16

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	720,830	1,000
Accounts receivable			
Canada	2	125,275	
Ontario	3	513,044	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	288,102	business taxes
Taxes receivable			
Current year's levies	9	774,924	95,062
Previous year's levies	10	399,757	77,215
Prior year's levies	11	561,129	81,886
Penalties and interest	12	413,309	44,067
Less allowance for uncollectables (negative)	13	- 264,285	- 79,285
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	74,691	portion of line 20
Capital outlay to be recovered in future years	19	990,357	for tax sale / tax
Other long term assets	20	-	registration
	21	4,597,133	-
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Gananoque ST
--------------

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	775,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	369		
Ontario	27	17,804		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	29,654		
Trade accounts payable	31	684,110		
Other	32	13,029		
Other current liabilities	33	10,300		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	956,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	34,357		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,605,366		
Accumulated net revenue (deficit)				
General revenue	42	218,818		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	220,422		
Libraries	49	1,748		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	11,403		
--	53	18,753		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	4,597,133		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		1
Fire	3		4
Police	4		14
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		-
Total	13		46

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,866,030		350,751	
Employee benefits	15	384,732		23,964	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			5,122,316	
Previous years' tax	17			400,350	
Penalties and interest	18			120,951	
	19			5,643,617	
	20			-	
Discounts allowed					
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			9,438	
- recoverable from general municipal revenues	25			11,923	
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			5,664,978	
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 1995 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19950222
Due date of last installment (YYYYMMDD)	33		19950413
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19950615
Due date of last installment (YYYYMMDD)	36		19950915
			\$
Supplementary taxes levied with1996 due date	37		-

		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 1996	58	-	-	-	-
in 1997	59	-	-	-	-
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	4,352		4,352	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	2,281	370,029	244,939
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
Sewer		number of residential units	1995 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	44	2,281	183,116	73,711
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	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					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1994 Approved in 1995 Financed in 1995 No long term financing necessary Approved but not financed as at December 31, 1995 Applications submitted but not approved as at Decemeber 31, 1995		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1996	1997	1998	1999
		1	2	3	4
		\$	\$	\$	\$
	73	-	-	-	-
13. Municipal procurement this year					
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater				1	2
					\$
	85	-		-	
	86	-		-	

# 1995 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	-
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	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-



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[illegible]