

# 1995 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 9004**

**MUNICIPALITY OF: Smiths Falls ST**

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

Municipality

Smiths Falls ST
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13

		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	10,918,631	-	4,978,180	5,940,451
Direct water billings on ratepayers -- own municipality	2	1,417,145	-		1,417,145
-- other municipalities	3	46,598	-		46,598
Sewer surcharge on direct water billings -- own municipality	4	1,347,216	-		1,347,216
-- other municipalities	5	156,232	-		156,232
Subtotal	6	13,885,822	-	4,978,180	8,907,642
PAYMENTS IN LIEU OF TAXATION					
Canada	7	200,723	-	-	200,723
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	77	-		77
The Municipal Act, section 157	10	8,700	-		8,700
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	269,249	-	123,397	145,852
Ontario Hydro	13	2,678	-	-	2,678
Liquor Control Board of Ontario	14	1,372	-	-	1,372
Other	15	-	-	-	-
Municipal enterprises	16	49,769	-	-	49,769
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	532,568	-	123,397	409,171
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	3,373,816			3,373,816
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	153,756			153,756
Fees and service charges	32	812,493			812,493
Subtotal	33	4,340,065			4,340,065
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	91,378	-	-	91,378
Fines	37	52,824			52,824
Penalties and interest on taxes	38	286,827			286,827
Investment income - from own funds	39	122,068			122,068
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	49,201			49,201
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	423,048			423,048
Subtotal	50	1,025,346	-	-	1,025,346
TOTAL REVENUE	51	20,837,252	-	5,101,577	15,735,675

For the year ended December 31, 1995.

## Smiths Falls ST

[illegible]

For the year ended December 31, 1995.

## Smiths Falls ST

## II. Upper tier purposes

For the year ended December 31, 1995.

## Smiths Falls ST

[illegible][illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Smiths Falls ST
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2LT - OP

4

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	1,471,771	539,495	262,765	119.897000	141.055000	176,461	76,099	37,064	- 326	790	670	290,758
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	7,777	-	-	-	-	7,777
Total Taxation	0	-	-	-	-	-	176,461	83,876	37,064	- 326	790	670	298,535
Separate consolidated													
Total all school board taxation	0						2,475,977	1,732,974	726,678	- 15,025	36,245	21,331	4,978,180

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1995.

## 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

Smiths Falls ST

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	12,383	-	-	48,559
Protection to Persons and Property					
Fire	2	-	-	60,116	1,312
Police	3	20,344	-	-	13,984
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,307
Emergency measures	6	-	-	-	-
Subtotal	7	20,344	-	60,116	16,603
Transportation services					
Roadways	8	178,256	-	-	6,194
Winter Control	9	97,788	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	81,684
Street Lighting	12	-	-	-	-
Air Transportation	13	8,700	-	2,606	-
--	14	-	-	-	-
Subtotal	15	284,744	-	2,606	87,878
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	34,407
Garbage Collection	19	3,194	-	-	7,449
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,194	-	-	41,856
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	47,743
--	29	-	-	-	-
Subtotal	30	-	-	-	47,743
Social and Family Services					
General Assistance	31	2,762,600	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	184,377	-	-	75,554
--	35	-	-	-	-
Subtotal	36	2,946,977	-	-	75,554
Recreation and Cultural Services					
Parks and Recreation	37	3,128	-	73,000	429,485
Libraries	38	34,064	-	18,034	22,718
Other Cultural	39	31,182	-	-	21,106
Subtotal	40	68,374	-	91,034	473,309
Planning and Development					
Planning and Development	41	-	-	-	11,468
Commercial and Industrial	42	37,800	-	-	9,523
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	37,800	-	-	20,991
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,373,816	-	153,756	812,493

1995 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Smiths Falls ST							
									48
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	411,134	-	361,054	15,367	10,940	-	37,207	761,288
Protection to Persons and Property									
Fire	2	682,085	-	64,713	9,607	-	60,000	816,405	
Police	3	1,529,982	-	210,095	15,190	-	17,912	1,773,179	
Conservation Authority	4	-	-	-	-	14,898	-	14,898	
Protective inspection and control	5	73,686	-	10,158	-	-	-	83,844	
Emergency measures	6	-	-	-	-	-	-	-	
Subtotal	7	2,285,753	-	284,966	24,797	14,898	77,912	2,688,326	
Transportation services									
Roadways	8	489,959	367,067	238,585	214,018	33,150	-	1,342,779	
Winter Control	9	83,167	-	185,194	-	-	-	268,361	
Transit	10	-	-	-	-	-	-	-	
Parking	11	908	-	57,540	1,748	-	-	60,196	
Street Lighting	12	-	11,281	65,592	-	-	-	76,873	
Air Transportation	13	1,822	-	17,302	10,166	-	-	29,290	
--	14	-	-	-	-	-	-	-	
Subtotal	15	575,856	378,348	564,213	225,932	33,150	-	1,777,499	
Environmental services									
Sanitary Sewer System	16	125	1,196,215	765,886	198,114	-	-	2,160,340	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	552,111	374,427	402,958	287,096	-	-	1,575,887	
Garbage Collection	19	16,433	-	192,695	-	-	-	209,128	
Garbage Disposal	20	-	-	234,040	-	-	-	234,040	
Pollution Control	21	-	-	-	-	-	-	-	
--	22	-	-	-	-	-	-	-	
Subtotal	23	568,669	1,570,642	1,595,579	485,210	-	-	4,179,395	
Health Services									
Public Health Services	24	-	-	-	-	72,033	-	72,033	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	-	-	-	-	-	-	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	49,986	-	14,929	6,891	-	-	71,806	
--	29	-	-	-	-	-	-	-	
Subtotal	30	49,986	-	14,929	6,891	72,033	-	143,839	
Social and Family Services									
General Assistance	31	-	-	-	-	3,351,761	-	3,351,761	
Assistance to Aged Persons	32	-	162,180	-	-	24,167	-	186,347	
Assitance to Children	33	-	-	-	-	166,702	-	166,702	
Day Nurseries	34	257,720	-	38,018	283	-	-	296,021	
--	35	-	-	-	-	-	-	-	
Subtotal	36	257,720	162,180	38,018	283	3,542,630	-	4,000,831	
Recreation and Cultural Services									
Parks and Recreation	37	575,941	-	342,561	8,616	-	-	927,118	
Libraries	38	177,488	-	49,571	1,800	-	-	228,859	
Other Cultural	39	85,179	12,000	26,678	-	4,000	-	127,857	
Subtotal	40	838,608	12,000	418,810	10,416	4,000	-	1,283,834	
Planning and Development									
Planning and Development	41	-	-	11,595	18,167	33	-	29,795	
Commercial and Industrial	42	151,200	9,855	58,208	404,881	10,000	-	634,144	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	-	-	-	-	-	-	-	
Subtotal	47	151,200	9,855	69,803	423,048	10,033	-	663,939	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	5,138,926	2,133,025	3,347,372	1,191,944	3,687,684	-	15,498,951	

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,667,334	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	485,128	
Reserves and Reserve Funds	3	709,642	
Subtotal	4	1,194,770	
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	2,658,664	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	2,658,664	
Grants and Loan Forgiveness			
Ontario	20	1,909,573	
Canada	21	109,985	
Other Municipalities	22	3,392	
Subtotal	23	2,022,950	
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	24,919	
--	30	-	
--	31	-	
Subtotal	32	24,919	
Total Sources of Financing	33	5,901,303	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	3,240,845	
Subtotal	36	3,240,845	
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	864,000	
Total Applications	42	4,104,845	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	870,876	
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	870,876	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	870,876	
* - 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

Smiths Falls ST

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	9,179	9,179	-	38,453
Protection to Persons and Property					
Fire	2	-	-	-	63,568
Police	3	-	-	-	5,190
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	68,758
Transportation services					
Roadways	8	880,188	-	-	2,003,658
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	1,748
Street Lighting	12	-	-	-	-
Air Transportation	13	55,200	-	3,392	71,758
--	14	-	-	-	-
Subtotal	15	935,388	-	3,392	2,077,164
Environmental services					
Sanitary Sewer System	16	863,000	-	-	100,185
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	106,089
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	863,000	-	-	206,274
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,891
--	29	-	-	-	-
Subtotal	30	-	-	-	6,891
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,200	-	-	1,483
--	35	-	-	-	-
Subtotal	36	1,200	-	-	1,483
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	29,924
Libraries	38	-	-	-	1,800
Other Cultural	39	-	-	-	2,308
Subtotal	40	-	-	-	34,032
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	100,806	100,806	-	807,790
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	100,806	100,806	-	807,790
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,909,573	109,985	3,392	3,240,845

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Smiths Falls ST
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7  
11

		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	1,809,120	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	30,082	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	1,839,202
Environmental services			
Sanitary Sewer System	16	8,512,000	
Storm Sewer System	17	-	
Waterworks System	18	1,710,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	10,222,000
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	618,880	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	618,880
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	36,000	
	Subtotal	40	36,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	14,100	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	14,100
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	12,730,182

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Smiths Falls ST

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	14,100	
: To Canada and agencies	2	-	
: To other	3	12,716,082	
	4	12,730,182	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	12,730,182	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	7,991,000	
Long term bank loans	18	4,739,182	
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	-	
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	10,130	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	10,130	Total

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Smiths Falls ST

For the year ended December 31, 1995.

6. Ontario Clean Water Agency 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. 1995 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund						
- general tax rates	50	302,469	259,914			
- special are rates and special charges	51	-	-			
- benefitting landowners	52	-	-			
- user rates (consolidated entities)	53	669,000	901,642			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	-	-			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	971,469	1,161,556			
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	1,075,806	11,255,093	-	-	-	-
1997	1,131,806	10,915,399	-	-	-	-
1998	1,192,045	9,947,368	-	-	-	-
1999	1,145,525	8,903,023	-	-	-	-
2000	1,189,000	7,808,323	-	-	-	-
2001 - 2005	6,996,000	15,047,471	-	-	-	-
2006 onwards	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	12,730,182	63,876,677	-	-	-
* 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

## Smiths Falls ST

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

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1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Smiths Falls ST

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	-	2,505,043	22,980	-	2,528,023	2,414,013	51,436	62,574	-	2,528,023	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	414,399	1,552	-	415,951	397,893	9,335	8,723	-	415,951	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	1,835,809	16,885	-	1,852,694	1,764,117	42,851	45,726	-	1,852,694	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	303,775	1,134	-	304,909	290,758	7,777	6,374	-	304,909	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	5,059,026	42,551	-	5,101,577	4,866,781	111,399	123,397	-	5,101,577	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Smiths Falls ST
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10  
15

		1	\$
Balance at the beginning of the year	1	1,360,639	
Revenues			
Contributions from revenue fund	2	706,816	
Contributions from capital fund	3	864,000	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	2,756	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,573,572	
Expenditures			
Transferred to capital fund	14	709,642	
Transferred to revenue fund	15	49,201	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	758,843	
Balance at the end of the year for:			
Reserves	23	2,131,018	
Reserve Funds	24	44,350	
Total	25	2,175,368	
Analysed as follows:			
Working funds	26	266,119	
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	-	
Capital expenditure - general administration	34	13,390	
- roads	35	22,758	
- sanitary and storm sewers	36	998,182	
- parks and recreation	64	84,686	
- library	65	-	
- other cultural	66	15,208	
- water	38	366,839	
- transit	39	-	
- housing	40	-	
- industrial development	41	246,007	
- other and unspecified	42	117,829	
Development Charges Act	68	8,166	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	31,340	
Parking revenues	45	4,844	
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	2,175,368	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Smiths Falls ST

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,506,511	-
Accounts receivable			
Canada	2	331,526	
Ontario	3	642,351	
Region or county	4	423,879	
Other municipalities	5	121,535	
School Boards	6	5,862	portion of taxes
Waterworks	7	264,247	receivable for
Other (including unorganized areas)	8	272,898	business taxes
Taxes receivable			
Current year's levies	9	947,010	153,517
Previous year's levies	10	494,730	98,599
Prior year's levies	11	397,260	87,152
Penalties and interest	12	250,836	31,824
Less allowance for uncollectables (negative)	13	- 125,473	- 125,473
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	139,592	portion of line 20
Capital outlay to be recovered in future years	19	12,730,182	for tax sale / tax
Other long term assets	20	-	registration
	21	18,402,946	-
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Smiths Falls ST
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For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	2,620,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	3,019		
Ontario	27	57,627		
Region or county	28	789,885		
Other municipalities	29	-		
School Boards	30	33,185		
Trade accounts payable	31	617,766		
Other	32	106,308		
Other current liabilities	33	145,078		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,508,182		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	10,222,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,175,368		
Accumulated net revenue (deficit)				
General revenue	42	2,539		
Special charges and special areas (specify)				
--	43	695		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	- 7,830		
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	- 870,876		
Total	59	18,402,946		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		6
Non-line Department Support Staff	2		15
Fire	3		8
Police	4		25
Transit	5		-
Public Works	6		14
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		8
Libraries	11		-
Planning	12		-
Total	13		76

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	3,227,981		494,324
Wages and salaries					
Employee benefits	15	714,643		49,423	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	9,628,005		
Current year's tax				17	519,520
Previous years' tax				18	226,689
Penalties and interest				19	10,374,214
	Subtotal	20	-		
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	- 94,610		
- amounts written off		23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards				24	46,916
				25	72,264
- recoverable from general municipal revenues				26	-
Transfers to tax sale and tax registration accounts				27	-
The Municipal Elderly Residents' Assistance Act - reductions				28	-
- refunds				80	-
Other (specify)				29	10,398,784
Total reductions					
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	19950426
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19950628
	Due date of last installment (YYYYMMDD)	36	19950830
			\$
Supplementary taxes levied with1996 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 1996	58	3,500,000	1,100,000	-	-
in 1997	59	500,000	-	-	-
in 1998	60	750,000	-	-	-
in 1999	61	900,000	-	-	-
in 2000	62	2,500,000	-	-	1,500,000
Total	63	8,150,000	1,100,000	-	1,500,000

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	58,397		38,451	
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	4,024	882,237	534,908
	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	4,021	885,977	461,239
	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	17,640,000	16,000,000	16,500,000	17,000,000
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	-
<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	-



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