

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 7024**

**MUNICIPALITY OF: Gananoque ST**

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Gananoque 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	5,824,208	-	2,497,938	3,326,270
Direct water billings on ratepayers -- own municipality	2	642,148	-		642,148
-- other municipalities	3	8,024	-		8,024
Sewer surcharge on direct water billings -- own municipality	4	404,673	-		404,673
-- other municipalities	5	3,285	-		3,285
Subtotal	6	6,882,338	-	2,497,938	4,384,400
PAYMENTS IN LIEU OF TAXATION					
Canada	7	- 17,316	-	1,248	- 18,564
Canada Enterprises	8	41,242	-	22,682	18,560
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	3,020	-		2,060
Ontario Enterprises					
Ontario Housing Corporation	12	35,512	-	6,077	29,435
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,276	-	-	5,276
Other	15	2,093	-	1,171	922
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	36,072	-	19,839	16,233
Subtotal	18	105,899	-	51,977	53,922
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	403,398			403,398
Special Transition Assistance	63	178,000			178,000
Special Circumstances Fund	64	135,000			135,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	716,398			716,398
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	168,386			168,386
Canada specific grants	30	36,504			36,504
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,546,073			1,546,073
Subtotal	33	1,750,963			1,750,963
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	106,459	-	-	106,459
Rents, concessions and franchises	36	25,621			25,621
Fines	37	7,379			7,379
Penalties and interest on taxes	38	166,358			166,358
Investment income - from own funds	39	46,083			46,083
- other	40	-			-
Donations	70	3,717			3,717
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	55,190			55,190
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	58,451			58,451
--	46	-			-
--	47	35,000			35,000
--	48	-			-
Subtotal	50	504,258	-	-	504,258







ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Gananoque ST

2LT - UP  
42

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Gananoque ST
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2LT - SB  
48

Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	800,034	629,281	1,594	167,147	2,012
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	28,770	24,842	-	3,928	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	18	14	-	4	-
Managed Forest	0.103500	161	128	-	32	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	828,983	654,265	1,594	171,111	2,013
Subtotal Commercial		1,151,519	915,629	-	226,551	9,339
Subtotal Industrial		505,157	401,675	-	99,385	4,097
Pipeline	-	12,279	9,763	-	2,416	100
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		2,497,938	1,981,332	1,594	499,463	15,549
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		2,497,938	1,981,332	1,594	499,463	15,549

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	11,183	600	-	153,930
Protection to Persons and Property					
Fire	2	-	-	-	3,440
Police	3	-	13,551	-	5,508
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	73,183	-	-	-
Subtotal	7	73,183	13,551	-	8,948
Transportation services					
Roadways	8	-	-	-	5,153
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	56,808
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	61,961
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	9,998
Waterworks System	18	-	-	-	272,764
Garbage Collection	19	-	-	-	97,561
Garbage Disposal	20	-	-	-	4,854
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	385,177
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	66,965	-	-	450
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	66,965	-	-	450
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	4,888	-	670,185
Libraries	38	17,055	-	-	5,418
Other Cultural	39	-	-	-	247,779
Subtotal	40	17,055	4,888	-	923,382
Planning and Development					
Planning and Development	41	-	14,446	-	8,155
Commercial and Industrial	42	-	3,019	-	4,070
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	17,465	-	12,225
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	168,386	36,504	-	1,546,073



1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality	
Gananoque ST	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	218,190	-	420,804	252,891	-	-	891,885
Protection to Persons and Property								
Fire	2	251,163	-	57,980	1,315	-	-	310,458
Police	3	943,271	-	98,082	50,155	-	-	1,091,508
Conservation Authority	4	-	-	-	-	21,033	-	21,033
Protective inspection and control	5	28,805	-	8,963	-	-	-	37,768
Emergency measures	6	-	-	74,946	-	-	-	74,946
Subtotal	7	1,223,239	-	239,971	51,470	21,033	-	1,535,713
Transportation services								
Roadways	8	213,902	-	186,876	269,640	-	-	670,418
Winter Control	9	47,279	-	45,967	-	-	-	93,246
Transit	10	-	-	-	-	20,000	-	20,000
Parking	11	35,499	-	5,944	9,282	-	-	50,725
Street Lighting	12	-	-	106,178	-	-	-	106,178
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	296,680	-	344,965	278,922	20,000	-	940,567
Environmental services								
Sanitary Sewer System	16	71,497	190,132	137,854	137,487	-	-	536,970
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	284,695	180,623	215,448	284,886	-	-	965,652
Garbage Collection	19	21,942	-	176,410	-	-	-	198,352
Garbage Disposal	20	14,190	-	87,832	-	-	-	102,022
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	392,324	370,755	617,544	422,373	-	-	1,802,996
Health Services								
Public Health Services	24	-	-	-	-	72,709	-	72,709
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	63,289	-	-	-	63,289
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	63,289	-	72,709	-	135,998
Social and Family Services								
General Assistance	31	-	-	720,191	-	-	-	720,191
Assistance to Aged Persons	32	-	-	-	-	4,934	-	4,934
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	720,191	-	4,934	-	725,125
Social Housing	90	-	-	107,223	-	-	-	107,223
Recreation and Cultural Services								
Parks and Recreation	37	296,442	-	317,650	85,557	-	-	699,649
Libraries	38	70,046	-	33,532	3,748	-	-	107,326
Other Cultural	39	13,886	-	266,773	-	-	-	280,659
Subtotal	40	380,374	-	617,955	89,305	-	-	1,087,634
Planning and Development								
Planning and Development	41	14,808	-	9,184	22,444	-	-	46,436
Commercial and Industrial	42	27,582	-	23,203	-	27,500	-	78,285
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	42,390	-	32,387	22,444	27,500	-	124,721
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	2,553,197	370,755	3,164,329	1,117,405	146,176	-	7,351,862

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Gananoque ST	5
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	707,286
Reserves and Reserve Funds	3	112,632
Subtotal	4	819,918
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	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
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	7,000
--	30	-
--	31	-
Subtotal	32	7,000
Total Sources of Financing	33	826,918
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	826,918
Subtotal	36	826,918
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	826,918
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	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Gananoque ST

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	92,275
Protection to Persons and Property					
Fire	2	-	-	-	1,315
Police	3	-	-	-	10,155
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	11,470
Transportation services					
Roadways	8	-	-	-	298,183
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,812
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	305,995
Environmental services					
Sanitary Sewer System	16	-	-	-	137,487
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	207,386
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	344,873
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	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	68,557
Libraries	38	-	-	-	3,748
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	72,305
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	-	-	-	826,918

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Gananoque ST
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	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	1,488,760	
Waterworks System	18	-	
Garbage Collection	19	460,000	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	1,948,760	
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	-	
Social Housing	90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Gananoque ST

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12

		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	-
: To Canada and agencies		2	-
: To other		3	1,948,760
Subtotal		4	1,948,760
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
: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	1,948,760
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	460,000
Long term bank loans		18	1,488,760
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	495,303
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	33,210
Other (specify)		42	-
--		43	-
--		44	-
Total		45	528,513

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Gananoque ST

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6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																							
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1999 FINANCIAL INFORMATION RETURN

Municipality

Gananoque ST

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS	English Language Public DSB (specify)										
	--	62	-	2,023,241	-	-	2,023,241	1,981,332	41,909	-	2,023,241
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	1,594	-	-	1,594	-	-	1,594	-
	--	65	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)	--	93	-	509,154	-	-	509,154	499,463	9,691	509,154	-
	--	94	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)	--	95	-	15,926	-	-	15,926	15,549	377	15,926	-
	--	96	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	2,549,915	-	-	2,549,915	2,497,938	51,977	2,549,915	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Gananoque ST

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		1	\$
Balance at the beginning of the year	1	2,648,830	
Revenues			
Contributions from revenue fund	2	410,119	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	9,906	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	35,356	
- other	6	-	
--	9	-	
--	10	10,170	
--	11	24,944	
--	12	-	
Total revenue	13	490,495	
Expenditures			
Transferred to capital fund	14	112,632	
Transferred to revenue fund	15	55,190	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	167,822	
Balance at the end of the year for:			
Reserves	23	2,095,504	
Reserve Funds	24	875,999	
Total	25	2,971,503	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	547,809	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	994,581	
Sick leave	31	327,794	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	87,493	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	8,701	
Waterworks current purposes	49	427,809	
Transit current purposes	50	-	
Library current purposes	51	4,500	
--	52	45,640	
--	53	90,759	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	167,430	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	53,806	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	179,420	
--	56	35,761	
--	57	-	
Total	58	2,971,503	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Gananoque ST
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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,076,755	-
Accounts receivable			
Canada	2	99,685	
Ontario	3	203,633	
Region or county	4	395	
Other municipalities	5	-	
School Boards	6	118,748	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	272,474	business taxes
Taxes receivable			
Current year's levies	9	2,813,129	
Previous year's levies	10	346,758	-
Prior year's levies	11	330,525	-
Penalties and interest	12	233,722	-
Less allowance for uncollectables (negative)	13	- 70,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	18,933	portion of line 20
Capital outlay to be recovered in future years	19	1,948,760	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	7,393,517	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Gananoque ST
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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	566,808		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	12,380		
Region or county	28	1,147,784		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	377,737		
Other current liabilities	33	-		
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	1,948,760		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,971,503		
Accumulated net revenue (deficit)				
General revenue	42	61,924		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	273,913		
Libraries	49	3,336		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	29,372		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	7,393,517		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		5
Non-line Department Support Staff	2		-
Fire	3		4
Police	4		14
Transit	5		-
Public Works	6		12
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		6
Libraries	11		1
Planning	12		1
Total	13		43

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	1,913,685		322,147	
Employee benefits	15	285,218		32,214	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			3,011,079	
Previous years' tax	17			314,660	
Penalties and interest	18			60,171	
Subtotal	19			3,385,910	
Discounts allowed	20			-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25			-	
- recoverable from upper tier	90			-	
- recoverable from school boards	91			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92			-	
- cancellations	93			-	
- other	94			-	
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-		-	
- recoverable from upper tier	96	-		-	
- recoverable from school boards	97	-		-	
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98			-	
- industrial properties	99			-	
--	80			-	
Total reductions	29			3,385,910	
Amounts added to the tax roll for collection purposes only	30			-	
Business taxes written off under subsection 441(1) of the Municipal Act	81			287,406	

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,990,510
Due date of last installment (YYYYMMDD)	33		19,990,607
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,991,203
Due date of last installment (YYYYMMDD)	36		20,000,210
			\$
Supplementary taxes levied with 2000 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 2000	58	-	-	-	-
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	2,865		2,865		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	2,066	384,553	257,595	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1999 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	2,069	242,388	162,285	
	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	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
9. Borrowing from own reserve funds						
Loans or advances due to reserve funds as at December 31				84	149,825	
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	
		\$	\$	%		
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
	11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1998 Approved in 1999 Financed in 1999 No long term financing necessary Approved but not financed as at December 31, 1999 Applications submitted but not approved as at Decemeber 31, 1999		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
	--	67	-	-	-	
	--	68	-	-	-	
	--	69	-	-	-	
	--	70	-	-	-	
	--	71	-	-	-	
	--	72	-	-	-	
12. Forecast of total revenue fund expenditures						
	73	2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85 86	1	2			
		\$	\$			
		-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Gananoque ST
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For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	19	1	1	1	97,561	0
	39	2	5	10	83,703	0
	11	3	1	1	56,808	0
	37	4	26	268	167,108	0
	37	5	87	87	17,441	0
	37	6	1	32	325,941	0
	37	7	5	135	48,725	0
	18	8	7	7	192,122	0
	37	9	1	2	17,470	0
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			1,006,879	
All other user fees		22			539,194	
	Total	23			1,546,073	