

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 9004

MUNICIPALITY OF: Smiths Falls ST

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Smiths Falls ST

		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	11,461,363	-	3,782,353	7,679,010
Direct water billings on ratepayers -- own municipality	2	1,419,377	-		1,419,377
-- other municipalities	3	31,020	-		31,020
Sewer surcharge on direct water billings -- own municipality	4	1,359,522	-		1,359,522
-- other municipalities	5	32,133	-		32,133
Subtotal	6	14,303,415	-	3,782,353	10,521,062
PAYMENTS IN LIEU OF TAXATION					
Canada	7	280,109	-	3,095	277,014
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	636	-		636
The Municipal Act, section 157	10	8,700	-		8,700
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	267,074	-	34,830	232,244
Ontario Hydro	13	4,833	-	-	4,833
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	71,325	-	-	71,325
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	632,677	-	37,925	594,752
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	1,081,999			1,081,999
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	351,000			351,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	1,432,999			1,432,999
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	473,609			473,609
Canada specific grants	30	8,913			8,913
Other municipalities - grants and fees	31	374,604			374,604
Fees and service charges	32	699,452			699,452
Subtotal	33	1,556,578			1,556,578
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	84,007	-	-	84,007
Rents, concessions and franchises	36	30,942			30,942
Fines	37	141,610			141,610
Penalties and interest on taxes	38	221,743			221,743
Investment income - from own funds	39	62,521			62,521
- other	40	-			-
Donations	70	19,085			19,085
Sales of publications, equipment, etc	42	46,132			46,132
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	15,355			15,355
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	621,395	-	-	621,395

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Smiths Falls 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

Smiths Falls ST

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	1,020,209	838,038	2,917	174,590	4,664
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	62,598	55,323	551	6,262	462
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	135	135	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	1,082,942	893,496	3,468	180,852	5,126
Subtotal Commercial		1,619,020	1,287,364	-	318,526	13,130
Subtotal Industrial		1,025,351	815,308	-	201,728	8,315
Pipeline	-	26,394	20,987	-	5,193	214
Other	-	-	-	-	-	-
Supplementary Taxes		16,652	13,686	-	2,853	113
Subtotal levied by tax rate		3,770,359	3,030,841	3,468	709,152	26,898
Railway rights-of-way		11,994	9,537	-	2,360	97
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		11,994	9,537	-	2,360	97
Total school board purposes		3,782,353	3,040,378	3,468	711,512	26,995

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Smiths Falls ST

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	69,616	-	-	52,559
Protection to Persons and Property					
Fire	2	5,370	-	67,227	810
Police	3	47,759	-	-	15,494
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,470
Emergency measures	6	-	-	-	-
Subtotal	7	53,129	-	67,227	17,774
Transportation services					
Roadways	8	-	-	-	1,871
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	70,161
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	5,419	-
--	14	-	-	-	-
Subtotal	15	-	-	5,419	72,032
Environmental services					
Sanitary Sewer System	16	-	-	125,667	700
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	32,498
Garbage Collection	19	-	-	75,046	6,224
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	200,713	39,422
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	33,910
--	29	-	-	-	-
Subtotal	30	-	-	-	33,910
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	146,705	-	9,738	75,714
--	35	-	-	-	-
Subtotal	36	146,705	-	9,738	75,714
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	74,935	348,375
Libraries	38	23,588	2,268	16,572	6,403
Other Cultural	39	22,042	6,645	-	28,975
Subtotal	40	45,630	8,913	91,507	383,753
Planning and Development					
Planning and Development	41	-	-	-	7,938
Commercial and Industrial	42	158,529	-	-	16,350
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	158,529	-	-	24,288
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	473,609	8,913	374,604	699,452

		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	364,101	11,660	412,778	2,936	-	19,417	772,058
Protection to Persons and Property								
Fire	2	567,155	-	72,337	1,951	-	60,000	701,443
Police	3	1,650,474	22,586	211,005	57,628	-	19,417	1,961,110
Conservation Authority	4	-	-	-	-	16,021	-	16,021
Protective inspection and control	5	49,261	-	6,853	-	-	-	56,114
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,266,890	22,586	290,195	59,579	16,021	79,417	2,734,688
Transportation services								
Roadways	8	446,113	488,455	211,886	273,851	-	-	1,420,305
Winter Control	9	67,173	-	241,178	-	-	-	308,351
Transit	10	-	-	-	-	-	-	-
Parking	11	433	-	64,865	-	-	-	65,298
Street Lighting	12	-	-	71,211	-	-	-	71,211
Air Transportation	13	104	-	12,020	6,616	-	-	18,740
--	14	-	-	-	-	-	-	-
Subtotal	15	513,823	488,455	601,160	280,467	-	-	1,883,905
Environmental services								
Sanitary Sewer System	16	600	1,129,451	797,020	-	-	-	1,927,071
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	587,503	231,437	409,819	376,215	-	60,000	1,544,974
Garbage Collection	19	17,652	-	281,546	-	-	-	299,198
Garbage Disposal	20	-	-	222,668	-	-	-	222,668
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	605,755	1,360,888	1,711,053	376,215	-	60,000	3,993,911
Health Services								
Public Health Services	24	-	-	-	-	131,186	-	131,186
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	183,918	-	-	-	183,918
Cemeteries	28	43,811	-	15,389	10,323	-	-	69,523
--	29	-	-	-	-	-	-	-
Subtotal	30	43,811	-	199,307	10,323	131,186	-	384,627
Social and Family Services								
General Assistance	31	-	-	-	-	2,231,425	-	2,231,425
Assistance to Aged Persons	32	-	153,394	44,080	-	-	-	197,474
Assitance to Children	33	-	-	-	-	27,960	-	27,960
Day Nurseries	34	215,528	-	27,963	220	-	-	243,711
--	35	-	-	-	-	-	-	-
Subtotal	36	215,528	153,394	72,043	220	2,259,385	-	2,700,570
Social Housing	90	-	-	-	-	314,000	-	314,000
Recreation and Cultural Services								
Parks and Recreation	37	530,629	-	343,352	127,427	-	-	1,001,408
Libraries	38	168,384	-	71,054	4,636	-	-	244,074
Other Cultural	39	84,524	12,000	23,077	-	4,000	-	123,601
Subtotal	40	783,537	12,000	437,483	132,063	4,000	-	1,369,083
Planning and Development								
Planning and Development	41	28,387	-	10,726	-	-	-	39,113
Commercial and Industrial	42	84,726	3,726	122,175	98,502	21,345	-	330,474
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	113,113	3,726	132,901	98,502	21,345	-	369,587
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	4,906,558	2,052,709	3,856,920	960,305	2,745,937	-	14,522,429

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Smiths Falls ST		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	334,131
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	535,220
Reserves and Reserve Funds	3	832,673
Subtotal	4	1,367,893
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	590,000
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	590,000
Grants and Loan Forgiveness		
Ontario	20	29,921
Canada	21	-
Other Municipalities	22	1,792
Subtotal	23	31,713
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	2,500
Donations	28	118,167
--	30	3,055
--	31	-
Subtotal	32	123,722
Total Sources of Financing	33	2,113,328
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,663,117
Subtotal	36	1,663,117
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	191,733
Total Applications	42	1,854,850
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	75,653
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	20,928
- Proceeds From Long Term Liabilities	46	54,725
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	75,653
* - 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

Smiths Falls ST

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	236,789
Protection to Persons and Property					
Fire	2	-	-	-	1,578
Police	3	-	-	-	78,557
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	80,135
Transportation services					
Roadways	8	25,711	-	-	458,962
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	1,792	-
--	14	-	-	-	-
Subtotal	15	25,711	-	1,792	458,962
Environmental services					
Sanitary Sewer System	16	-	-	-	123,551
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	580,354
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	703,905
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,323
--	29	-	-	-	-
Subtotal	30	-	-	-	10,323
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	4,210	-	-	5,841
--	35	-	-	-	-
Subtotal	36	4,210	-	-	5,841
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	148,094
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	148,094
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	19,068
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	19,068
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	29,921	-	1,792	1,663,117

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Smiths Falls ST

		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	205,158
Police	3	-
Conservation Authority	4	16,806
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	16,806
Winter Control	9	1,940,600
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
Environmental services		
Sanitary Sewer System	16	1,940,600
Storm Sewer System	17	6,005,000
Waterworks System	18	-
Garbage Collection	19	795,000
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
Health Services		
Public Health Services	24	6,800,000
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	186,400
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

Smiths Falls ST

8
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	9,148,964
	Subtotal		4	9,148,964
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	9,148,964
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	5,666,000
Long term bank loans			18	3,461,000
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	21,964
--			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	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Smiths Falls ST

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. 1999 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	559,804	132,017			
- general tax rates	51	-	-			
- special are rates and special charges	52	-	-			
- benefitting landowners	53	783,000	577,888			
- user rates (consolidated entities)	54	-	-			
Recovered from reserve funds	55	-	-			
Recovered from unconsolidated entities	57	-	-			
- hydro	56	-	-			
- gas and telephone	57	-	-			
--	58	-	-			
--	59	-	-			
--	59	-	-			
Total	78	1,342,804	709,905			
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
	\$	\$	\$	\$	\$	\$
2000	61	1,394,964	672,124	-	-	-
2001	62	1,325,000	563,479	-	-	-
2002	63	1,296,000	461,650	-	-	-
2003	64	4,464,000	219,734	-	-	-
2004		315,000	13,090	-	-	-
2005 - 2009	65	354,000	8,645	-	-	-
2010 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	9,148,964	1,938,722	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1				
		\$				
2000	72	-				
2001	73	-				
2002	74	-				
2003	75	-				
2004	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	-				
Other long term debt refinanced	93	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Smiths Falls ST

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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	-	3,060,122	13,686	-	3,073,808	3,040,378	33,430	-	3,073,808	-
	--	63	-	-	-	-	-	-	-	-	-	
French Language Public DSB (specify)												
	--	64	-	3,838	-	-	3,838	3,468	370	-	3,838	-
	--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)												
	--	93	-	712,767	2,853	-	715,620	711,512	4,108	-	715,620	-
	--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)												
	--	95	-	26,899	113	-	27,012	26,995	17	-	27,012	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	3,803,626	16,652	-	3,820,278	3,782,353	37,925	-	3,820,278	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Smiths Falls ST

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15

		1	\$
Balance at the beginning of the year	1	2,613,286	
Revenues			
Contributions from revenue fund	2	425,085	
Contributions from capital fund	3	191,733	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	1,000	
Investment income - from own funds	5	-	
- other	6	2,978	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	620,796	
Expenditures			
Transferred to capital fund	14	832,673	
Transferred to revenue fund	15	15,355	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	848,028	
Balance at the end of the year for:			
Reserves	23	2,321,843	
Reserve Funds	24	64,211	
Total	25	2,386,054	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	452,575	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	16,932	
Workers' compensation	33	-	
Capital expenditure - general administration	34	91,733	
- roads	35	-	
- sanitary and storm sewers	36	943,193	
- parks and recreation	64	73,533	
- library	65	-	
- other cultural	66	175,615	
- water	38	493,586	
- transit	39	-	
- housing	40	-	
- industrial development	41	43,803	
- other and unspecified	42	30,873	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	-	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	9,573	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	37,454	
Parking revenues	45	17,184	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,386,054	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Smiths Falls ST

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,663,319	2,380
Accounts receivable			
Canada	2	8,146	
Ontario	3	120,704	
Region or county	4	-	
Other municipalities	5	129,423	
School Boards	6	30,083	portion of taxes
Waterworks	7	206,821	receivable for
Other (including unorganized areas)	8	361,182	business taxes
Taxes receivable			
Current year's levies	9	1,006,635	
Previous year's levies	10	363,078	-
Prior year's levies	11	307,921	34,520
Penalties and interest	12	131,256	11,679
Less allowance for uncollectables (negative)	13	- 215,979	- 46,199
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	112,907	portion of line 20
Capital outlay to be recovered in future years	19	9,148,964	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	13,374,460	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Smiths Falls ST

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	595,805		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,081,841		
Other	32	-		
Other current liabilities	33	32,673		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	2,348,964		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	6,800,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,386,054		
Accumulated net revenue (deficit)				
General revenue	42	204,069		
Special charges and special areas (specify)				
--	43	707		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
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	- 75,653		
Total	59	13,374,460		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	6	
Non-line Department Support Staff	2	-	
Fire	3	8	
Police	4	27	
Transit	5	-	
Public Works	6	25	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	3	
Parks and Recreation	10	16	
Libraries	11	4	
Planning	12	-	
Total	13	89	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:	14	3,888,834		429,818	
Wages and salaries					
Employee benefits	15	512,958		33,400	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		10,311,412	
	Previous years' tax	17		930,338	
	Penalties and interest	18		251,914	
		19		11,493,664	
		20		-	
		25		82,530	
		90		-	
		91		60,786	
		26		-	
		27		-	
		28		-	
		92		-	
		93		-	
		94		-	
		2		%	
		95		-	-
		96		-	-
		97		-	-
		98		-	-
		99		-	-
		80		-	-
		29		11,636,980	
		30		-	
		81		-	

		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	19,990,331
	Due date of last installment (YYYYMMDD)	33	19,990,430
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,991,105
	Due date of last installment (YYYYMMDD)	36	19,991,203
			\$
Supplementary taxes levied with 2000 due date		37	45,155

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		58	1,200,000	1,200,000	-
in 2000					-
in 2001		59	-	-	-
in 2002		60	-	-	-
in 2003		61	-	-	-
in 2004		62	-	-	-
Total		63	1,200,000	1,200,000	-

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	20,273		20,155	
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	3,960	899,851	519,526
	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	3,957	909,396	450,126
	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				6,689
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		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	-	-	334,131	334,131
	68	-	-	590,000	590,000
	69	-	-	590,000	590,000
	70	-	-	-	-
Approved but not financed as at December 31, 1999	71	-	-	334,131	334,131
Applications submitted but not approved as at Decemeber 31, 1999	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		2000	2001	2002	2003
		1	2	3	4
		\$	\$	\$	\$
	73	22,750,000	22,750,000	23,000,000	23,250,000
13. Municipal procurement this year					
Total construction contracts awarded	85		1		2
			\$		\$
Construction contracts awarded at \$100,000 or greater	86	-	-	-	-

ANALYSIS OF USER FEES

Municipality

Smiths Falls ST

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
	1		0	0	70,161	RATE DECREAS
	2					
	3		23	26	75,714	BASED ON AGE
	4		79	95	272,468	RATE DEPENDS
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			418,343	
All other user fees		22			281,109	
	Total	23			699,452	