

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Kemptville T

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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	1,413,667	89,339	796,012	528,316
Direct water billings on ratepayers -- own municipality	2	101,713	-		101,713
-- other municipalities	3	11,748	-		11,748
Sewer surcharge on direct water billings -- own municipality	4	35,811	-		35,811
-- other municipalities	5	4,134	-		4,134
Subtotal	6	1,567,073	89,339	796,012	681,722
PAYMENTS IN LIEU OF TAXATION					
Canada	7	9,445	-	-	9,445
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	339	-		339
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	18,464	1,189	10,570	6,705
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,191	-	-	3,191
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,392	-	-	4,392
Subtotal	18	35,831	1,189	10,570	24,072
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	32,100	-	-	32,100
Per Household Police	20	53,500	-	-	53,500
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	119,833	-	-	119,833
General Support	24	55,478	-	-	55,478
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	260,911	-	-	260,911
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	139,212			139,212
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	67,093			67,093
Fees and service charges	32	182,088			182,088
Subtotal	33	388,393			388,393
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	7,416	-	-	7,416
Fines	37	5,080			5,080
Penalties and interest on taxes	38	15,123			15,123
Investment income - from own funds	39	-			-
- other	40	50,870			50,870
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	78,489	-	-	78,489
TOTAL REVENUE	51	2,330,697	90,528	806,582	1,433,587

For the year ended December 31, 1988.

Kemptville T

2LT - OP
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[illegible]

For the year ended December 31, 1988.

Kemptville T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Municipality

Kemptonville T

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ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Kemptville T

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	412,170	48,173	15,110	85.600000	100.720000	35,282	4,852	1,522	427	-	21	42,104
Separate consolidated													
Total all school board taxation	0						541,395	188,397	56,776	4,920	2,607	1,917	796,012

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Kemptonville T

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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	1,620	-	-	8,538
Protection to Persons and Property					
Fire	2	10,835	-	46,675	-
Police	3	-	-	-	444
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	10,835	-	46,675	444
Transportation services					
Roadways	8	66,137	-	13,450	1,891
Winter Control	9	23,063	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	4,917
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	89,200	-	13,450	6,808
Environmental services					
Sanitary Sewer System	16	11,572	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,896
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	11,572	-	-	5,896
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,645
--	29	-	-	-	-
Subtotal	30	-	-	-	2,645
Social and Family Services					
General Assistance	31	12,827	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	12,827	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	6,968	151,737
Libraries	38	7,158	-	-	1,908
Other Cultural	39	-	-	-	-
Subtotal	40	13,158	-	6,968	153,645
Planning and Development					
Planning and Development	41	-	-	-	4,043
Commercial and Industrial	42	-	-	-	69
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	4,112
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	139,212	-	67,093	182,088

1988 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Kemptville T						
For the year ended December 31, 1988.								
		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	100,709	-	43,179	-	-	-	143,888
Protection to Persons and Property								
Fire	2	21,305	-	56,125	13,213	-	-	90,643
Police	3	187,840	-	28,050	12,778	-	-	228,668
Conservation Authority	4	-	-	-	-	1,874	-	1,874
Protective inspection and control	5	5,969	-	2,515	-	-	-	8,484
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	215,114	-	86,690	25,991	1,874	-	329,669
Transportation services								
Roadways	8	95,924	-	107,703	-	-	-	203,627
Winter Control	9	21,798	-	24,328	-	-	-	46,126
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	31,451	-	-	-	31,451
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	117,722	-	163,482	-	-	-	281,204
Environmental services								
Sanitary Sewer System	16	10,170	14,147	71,199	201,407	-	-	296,923
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	37,279	5,041	39,661	26,150	-	-	108,131
Garbage Collection	19	-	-	24,024	-	-	-	24,024
Garbage Disposal	20	16,990	-	31,949	-	-	-	48,939
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	64,439	19,188	166,833	227,557	-	-	478,017
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	4,720	-	-	-	-	4,720
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	5,666	-	4,877	-	-	-	10,543
--	29	-	-	-	-	-	-	-
Subtotal	30	5,666	4,720	4,877	-	-	-	15,263
Social and Family Services								
General Assistance	31	-	-	1,046	-	15,002	-	16,048
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	1,046	-	15,002	-	16,048
Recreation and Cultural Services								
Parks and Recreation	37	103,018	8,350	90,759	29,909	10,919	-	242,955
Libraries	38	10,823	-	13,960	-	-	-	24,783
Other Cultural	39	-	-	-	-	500	-	500
Subtotal	40	113,841	8,350	104,719	29,909	11,419	-	268,238
Planning and Development								
Planning and Development	41	-	-	16,581	-	-	-	16,581
Commercial and Industrial	42	-	-	6,310	574	2,500	-	9,384
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	22,891	574	2,500	-	25,965
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	617,491	32,258	593,717	284,031	30,795	-	1,558,292

For the year ended December 31, 1988.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,026	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		77,291	
Reserves and Reserve Funds	3		40,000	
Subtotal	4		117,291	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
P.R.I.D.E. Program	60		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	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		65,877	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		65,877	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		24	
Donations	28		-	
--	30		-	
--	31		-	
Subtotal	32		24	
Total Sources of Financing	33		183,192	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		204,218	
Subtotal	36		204,218	
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		204,218	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		20,000	
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		20,000	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		20,000	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Kemptville T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	1,806	-	-	6,225
Protection to Persons and Property					
Fire	2	-	-	-	653
Police	3	-	-	-	778
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,431
Transportation services					
Roadways	8	15,482	-	-	30,965
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	2,874	-	-	5,748
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	18,356	-	-	36,713
Environmental services					
Sanitary Sewer System	16	-	-	-	39,607
Storm Sewer System	17	-	-	-	-
Waterworks System	18	18,635	-	-	44,785
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	18,635	-	-	84,392
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	27,080	-	-	74,883
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	27,080	-	-	74,883
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	574
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	574
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	65,877	-	-	204,218

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Kemptville T

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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	62,755	
Storm Sewer System	17	-	
Waterworks System	18	22,725	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	85,480	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	4,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	4,000	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	8,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	8,000	
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	29,000	
Gas	49	-	
Telephone	50	-	
	Total 51	126,480	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1988.

			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	41,000
: To Canada and agencies			2	-
: To other			3	85,480
	Subtotal		4	126,480
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: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	126,480
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	126,480
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - 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	-

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptonville T

For the year ended December 31, 1988.

6. Ministry of the Environment 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. 1988 Debt Charges						
		principal 1 \$	interest 2 \$			
Recovered from the consolidated revenue fund	50	16,326	5,653			
- general tax rates *	51	-	-			
- special are rates and special charges	52	2,670	7,609			
- benefitting landowners	53	-	-			
- user rates (consolidated entities)	54	-	-			
Recovered from reserve funds	55	17,000	4,054			
Recovered from unconsolidated entities	57	-	-			
- hydro	56	-	-			
- gas and telephone	58	-	-			
--	59	-	-			
--	78	35,996	17,316			
--	Total					
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 \$
1989	60	18,072	11,520	-	16,000	2,562
1990	61	7,159	9,783	-	9,000	1,126
1991	62	6,759	9,066	-	4,000	328
1992	63	7,875	8,332	-	-	-
1993	64	9,008	7,486	-	-	-
1994-1998	65	15,874	29,279	-	-	-
1999 onwards	79	32,733	26,106	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	97,480	101,572	-	29,000	4,016
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1 \$				
1989	72	-				
1990	73	-				
1991	74	-				
1992	75	-				
1993	76	-				
Total	77	-				
10. Other notes (attach supporting schedules as required)						

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		89,532	1,062	90,594							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	42	89,532	1,062	90,594	85,470	3,869	-	1,189	-	90,528	- 24
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	42	89,532	1,062	90,594	85,470	3,869	-	1,189	-	90,528	- 24

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

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For the year ended December 31, 1988.

		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	- 63	380,300	4,569	-	384,869	360,635	19,280	5,211	-	385,126	194
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	49,244	524	-	49,768	49,279	-	489	-	49,768	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	8	325,400	3,903	-	329,303	308,123	16,591	4,452	-	329,166	- 129
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	42,074	448	-	42,522	42,104	-	418	-	42,522	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 55	797,018	9,444	-	806,462	760,141	35,871	10,570	-	806,582	65

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Kemptville T

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		1	\$
Balance at the beginning of the year	1	939,901	
Revenues			
Contributions from revenue fund	2	206,740	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	8,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	6,859	
- other	6	33,105	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	255,204	
Expenditures			
Transferred to capital fund	14	40,000	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	40,000	
Balance at end of year for:			
Reserves	23	412,674	
Reserve Funds	24	742,431	
Total	25	1,155,105	
Analysed as follows:			
Working funds	26	132,000	
Contingencies	27	122	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	653,824	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	181,800	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	161,185	
Recreational land (the Planning Act)	46	22,326	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	3,848	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	1,155,105	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	594,754	-
Accounts receivable			
Canada	2	-	
Ontario	3	70,093	
Region or county	4	-	
Other municipalities	5	45,525	
School Boards	6	-	portion of taxes
Waterworks	7	8,317	receivable for
Other (including unorganized areas)	8	33,712	business taxes
Taxes receivable			
Current year's levies	9	44,519	2,816
Previous year's levies	10	18,481	1,128
Prior year's levies	11	4,858	1,736
Penalties and interest	12	7,297	671
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	502,891	
Other	17	-	
Other current assets	18	3,848	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	126,480	
Other long term assets	20	-	-
Total	21	1,460,775	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1988.

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	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	72,698		
Other	32	-		
Other current liabilities	33	788		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	46,776		
- special area rates and special charges	35	-		
- benefitting landowners	36	50,704		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	29,000		
Less: Own holdings (negative)	40	- 44,480		
Reserves and reserve funds	41	1,155,105		
Accumulated net revenue (deficit)				
General revenue	42	8,737		
Special charges and special areas (specify)				
--	43	8,576		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	127,552		
Libraries	49	14,704		
Cemetaries	50	6,627		
Recreation, community centres and arenas	51	-		
--	52	763		
--	53	3,184		
--	54	-		
--	55	-		
Region or county	56	- 24		
School boards	57	65		
Unexpended capital financing / (unfinanced capital outlay)	58	- 20,000		
Total	59	1,460,775		

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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries		413,507		106,702	
Employee benefits	15	72,920		7,289	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		1,365,791	
	Previous years' tax	17		50,490	
	Penalties and interest	18		17,808	
		19	Subtotal	1,434,089	
	Discounts allowed	20		-	
	Tax adjustments under section 362 and 363 of the Municipal Act				
	- amounts added to the roll (negative)	22		-	
	- amounts written off	23		-	
	Tax adjustments under sections 465, 495 and 496 of the Municipal Act				
	- recoverable from upper tier and school boards				
		24		4,542	
	- recoverable from general municipal revenues	25		181	
	Transfers to tax sale and tax registration accounts	26		-	
	The Municipal Elderly Residents' Assistance Act - reductions	27		-	
	- refunds	28		-	
	Other (specify)	80		-	
		29	Total reductions	1,438,812	
Amounts added to the tax roll for collection purposes only		30		-	
Business taxes written off under subsection 495(1) of the Municipal Act		81		-	

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:	Number of installments	31	-
	Due date of first installment (YYYYMMDD)	32	0
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19880531
	Due date of last installment (YYYYMMDD)	36	19880831
			\$
Supplementary taxes levied with	1990 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		58			
in 1989		2,500,000	-	-	1,900,000
in 1990		59	2,000,000	-	-
in 1991		60	2,000,000	-	-
in 1992		61	2,500,000	-	-
in 1993		62	-	-	-
Total		63	9,000,000	-	1,900,000

STATISTICAL DATA

For the year ended December 31, 1988.

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		23,435	
						11,314	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units		1988 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Water							
In this municipality				39		1,081	
In other municipalities (specify municipality)						80,783	
--				40		-	
--				41		-	
--				42		-	
--				43		-	
--				64		-	
				number of residential units		1988 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer							
In this municipality				44		1,081	
In other municipalities (specify municipality)						28,441	
--				45		-	
--				46		-	
--				47		-	
--				48		-	
--				65		-	
				water		sewer	
				1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				66		-	
8. Selected investments of own sinking funds as at December 31							
				own municipality		other municipalities, school boards	
				Province		Federal	
				1		2	
				\$		\$	
Own sinking funds				83		-	
9. Borrowing from own reserve funds							
						1	
						\$	
Loans or advances due to reserve funds as at December 31				84		-	
10. Joint boards consolidated by this municipality							
				total board expenditure		contribution from this municipality	
				this municipality's share of total municipal contributions		for computer use only	
				1		2	
				\$		\$	
				3		4	
				%			
name of joint boards				53		-	
--				54		-	
--				55		-	
--				56		-	
--				57		-	
11. Applications to the Ontario Municipal Board or to Council							
				tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.	
				other submitted to Council		total	
				1		2	
				\$		\$	
				4		3	
				\$		\$	
Approved but not financed as at December 31, 1987				67		-	
Approved in 1988				68		-	
Financed in 1988				69		-	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1988				71		-	
Applications submitted but not approved as at Decemeber 31, 1988				72		-	
12. Forecast of total revenue fund expenditures							
				1989		1990	
				1991		1992	
				1993			
				1		2	
				\$		\$	
73				1,580,000		1,600,000	
				1,700,000		1,750,000	
				1,800,000			