

# 1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

Municipality

Kemptville T
--------------

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	1,610,969	107,086	931,041	572,842
Direct water billings on ratepayers -- own municipality	2	97,515	-		97,515
-- other municipalities	3	12,128	-		12,128
Sewer surcharge on direct water billings -- own municipality	4	39,097	-		39,097
-- other municipalities	5	4,862	-		4,862
Subtotal	6	1,764,571	107,086	931,041	726,444
PAYMENTS IN LIEU OF TAXATION					
Canada	7	10,533	-	-	10,533
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	367	-		367
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	20,594	1,386	12,072	7,136
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,444	-	-	3,444
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	4,899	-	-	4,899
Subtotal	18	39,837	1,386	12,072	26,379
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	260,911	-	-	260,911
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	139,699			139,699
Canada specific grants	30	1,520			1,520
Other municipalities - grants and fees	31	79,231			79,231
Fees and service charges	32	217,447			217,447
Subtotal	33	437,897			437,897
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	8,201	-	-	8,201
Fines	37	4,224			4,224
Penalties and interest on taxes	38	12,955			12,955
Investment income - from own funds	39	-			-
- other	40	54,565			54,565
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,510			1,510
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	81,455	-	-	81,455
TOTAL REVENUE	51	2,584,671	108,472	943,113	1,533,086







ANALYSIS OF TAXATION

For the year ended December 31, 1989.

		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	416,350	43,065	13,100	95.690000	112.580000	39,841	4,848	1,475	-	-	-	46,164
Separate consolidated													
Total all school board taxation	0						627,552	222,215	67,688	1,928	6,744	4,914	931,041

*For the year ended December 31, 1989.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1989.*

## This Schedule Not Required For This Municipality

[illegible]



1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality
Kemptville T

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	135	-	-	12,068
Protection to Persons and Property					
Fire	2	4,490	-	55,550	-
Police	3	-	-	-	934
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	4,490	-	55,550	934
Transportation services					
Roadways	8	52,902	-	14,427	5,649
Winter Control	9	30,590	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	4,760
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	83,492	-	14,427	10,409
Environmental services					
Sanitary Sewer System	16	14,052	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	15,163	-	-	2,918
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	29,215	-	-	2,918
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,410
--	29	-	-	-	-
Subtotal	30	-	-	-	6,410
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	14,923	1,520	9,254	180,453
Libraries	38	7,444	-	-	1,550
Other Cultural	39	-	-	-	-
Subtotal	40	22,367	1,520	9,254	182,003
Planning and Development					
Planning and Development	41	-	-	-	2,240
Commercial and Industrial	42	-	-	-	465
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	2,705
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	139,699	1,520	79,231	217,447

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

Municipality	
Kemptville T	

		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	131,457	-	95,220	8,000	635	-	235,312
Protection to Persons and Property								
Fire	2	11,989	-	69,601	4,666	-	-	86,256
Police	3	198,890	-	39,779	17,536	-	-	256,205
Conservation Authority	4	-	-	-	-	2,082	-	2,082
Protective inspection and control	5	7,119	-	760	-	-	-	7,879
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	217,998	-	110,140	22,202	2,082	-	352,422
Transportation services								
Roadways	8	109,488	-	54,914	50,915	-	-	215,317
Winter Control	9	37,514	-	23,666	-	-	-	61,180
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	34,515	-	-	-	34,515
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	147,002	-	113,095	50,915	-	-	311,012
Environmental services								
Sanitary Sewer System	16	12,079	12,284	54,672	-	-	-	79,035
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	41,213	4,227	63,399	7,482	-	-	116,321
Garbage Collection	19	-	-	25,465	-	-	-	25,465
Garbage Disposal	20	11,421	-	44,659	-	-	-	56,080
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	64,713	16,511	188,195	7,482	-	-	276,901
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	4,360	-	-	-	-	4,360
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	8,208	-	4,897	-	-	-	13,105
--	29	-	-	-	-	-	-	-
Subtotal	30	8,208	4,360	4,897	-	-	-	17,465
Social and Family Services								
General Assistance	31	-	-	82	-	-	-	82
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	82	-	-	-	82
Recreation and Cultural Services								
Parks and Recreation	37	111,215	8,720	166,619	15,726	812	-	303,092
Libraries	38	17,342	-	14,039	-	-	-	31,381
Other Cultural	39	-	-	-	-	1,000	-	1,000
Subtotal	40	128,557	8,720	180,658	15,726	1,812	-	335,473
Planning and Development								
Planning and Development	41	-	-	6,398	-	4,000	-	10,398
Commercial and Industrial	42	-	-	14,409	-	-	-	14,409
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	20,807	-	4,000	-	24,807
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	697,935	29,591	713,094	104,325	8,529	-	1,553,474

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1989.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	20,000	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	104,325	
Reserves and Reserve Funds	3	39,500	
Subtotal	4	143,825	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
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	123,635	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	123,635	
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	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	267,460	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	310,460	
Subtotal	36	310,460	
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	310,460	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	63,000	
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	63,000	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	63,000	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Kemptville T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	8,000
Protection to Persons and Property					
Fire	2	-	-	-	4,666
Police	3	900	-	-	18,436
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	900	-	-	23,102
Transportation services					
Roadways	8	26,791	-	-	117,206
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	26,791	-	-	117,206
Environmental services					
Sanitary Sewer System	16	92,302	-	-	95,023
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	47,762
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	92,302	-	-	142,785
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	3,642	-	-	19,367
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	3,642	-	-	19,367
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	123,635	-	-	310,460

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Kemptville T
--------------

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	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	57,738	
Storm Sewer System		17	-	
Waterworks System		18	21,671	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	79,409	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	13,000	
Gas		49	-	
Telephone		50	-	
	Total	51	92,409	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1989.

			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	13,000
: To Canada and agencies			2	-
: To other			3	79,409
	Subtotal		4	92,409
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	92,409
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	92,409
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	-

## Municipality

## Kemptville T

*For the year ended December 31, 1989.*

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. 1989 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	16,212	4,153				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	1,859	7,367				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	16,000	2,562				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	34,071	14,082				
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 \$
1990	60	7,159	9,783	-	-	9,000	1,126
1991	61	6,759	9,066	-	-	4,000	328
1992	62	7,876	8,332	-	-	-	-
1993	63	9,008	7,486	-	-	-	-
1994	64	9,162	6,573	-	-	-	-
1995-1999	65	9,075	27,699	-	-	-	-
2000 onwards	79	30,370	21,114	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	79,409	90,053	-	-	13,000	1,454
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1990					72	-	
1991					73	-	
1992					74	-	
1993					75	-	
1994					76	-	
Total					77	-	
10. Other notes (attach supporting schedules as required)							

1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1989.

		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		106,757	1,559	108,316							
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	- 24	106,757	1,559	108,316	102,579	4,507	-	1,386	-	108,472	132
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	- 24	106,757	1,559	108,316	102,579	4,507	-	1,386	-	108,472	132



1989 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

9LT  
13

For the year ended December 31, 1989.

		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	194	453,400	7,459	-	460,859	434,418	20,186	6,249	-	460,853	188
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	56,580	-	-	56,580	56,203	-	379	-	56,582	2
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	129	373,000	6,127	-	379,127	356,822	17,248	5,133	-	379,203	53
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	46,474	-	-	46,474	46,164	-	311	-	46,475	1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	65	929,454	13,586	-	943,040	893,607	37,434	12,072	-	943,113	138

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Kemptville T

10  
15

		1	
		\$	
Balance at the beginning of the year	1	1,155,105	
Revenues			
Contributions from revenue fund	2	-	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	22,500	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	6,783	
- other	6	48,362	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	77,645	
Expenditures			
Transferred to capital fund	14	39,500	
Transferred to revenue fund	15	1,510	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	41,010	
Balance at the end of the year for:			
Reserves	23	371,664	
Reserve Funds	24	820,076	
Total	25	1,191,740	
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	652,769	
Sick leave	31	-	
Insurance	32	-	
Workmens' 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	192,371	
Recreational land (the Planning Act)	46	30,340	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	2,338	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	1,191,740	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T
--------------

11  
16

For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	561,716	-
Accounts receivable			
Canada	2	-	
Ontario	3	37,725	
Region or county	4	-	
Other municipalities	5	4,840	
School Boards	6	-	portion of taxes
Waterworks	7	20,667	receivable for
Other (including unorganized areas)	8	67,793	business taxes
Taxes receivable			
Current year's levies	9	75,442	7,168
Previous year's levies	10	10,776	820
Prior year's levies	11	1,398	-
Penalties and interest	12	6,270	450
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	604,318	
Other	17	-	
Other current assets	18	2,338	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	92,409	
Other long term assets	20	-	-
Total	21	1,485,692	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T
--------------

For the year ended December 31, 1989.

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	147,605		
Other	32	-		
Other current liabilities	33	10,822		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	30,564		
- special area rates and special charges	35	-		
- benefitting landowners	36	48,845		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	13,000		
Less: Own holdings (negative)	40	- 43,909		
Reserves and reserve funds	41	1,191,740		
Accumulated net revenue (deficit)				
General revenue	42	- 17,808		
Special charges and special areas (specify)				
--	43	8,576		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	130,055		
Libraries	49	17,876		
Cemetaries	50	6,109		
Recreation, community centres and arenas	51	-		
--	52	2,677		
--	53	2,270		
--	54	-		
--	55	-		
Region or county	56	132		
School boards	57	138		
Unexpended capital financing / (unfinanced capital outlay)	58	- 63,000		
Total	59	1,485,692		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		-
Fire	3		-
Police	4		4
Transit	5		-
Public Works	6		8
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		2
Libraries	11		-
Planning	12		-
Total	13		18

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	516,089	96,755	
Wages and salaries					
Employee benefits	15	64,130		7,389	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16	1,532,248		
	Previous years' tax	17	51,840		
	Penalties and interest	18	14,080		
		19	1,598,168		
	Subtotal	20	-		
	Discounts allowed				
	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	4,473		
	- recoverable from general municipal revenues	25	4,109		
	Transfers to tax sale and tax registration accounts	26	-		
	The Municipal Elderly Residents' Assistance Act - reductions	27	-		
	- refunds	28	-		
	Other (specify)	80	-		
	Total reductions	29	1,606,750		
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 1989 (lower tier municipalities only)			
Interim billings:		31	-
Number of installments			
Due date of first installment (YYYYMMDD)	32	0	
Due date of last installment (YYYYMMDD)	33	0	
Final billings:		34	2
Number of installments			
Due date of first installment (YYYYMMDD)	35	19890531	
Due date of last installment (YYYYMMDD)	36	19890831	
		\$	
Supplementary taxes levied with1990 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 1990	58	1,241,000	-	1,241,000	-
in 1991	59	1,354,000	-	1,354,000	-
in 1992	60	740,000	-	740,000	-
in 1993	61	214,000	-	214,000	-
in 1994	62	332,000	-	332,000	-
Total	63	3,881,000	-	3,881,000	-

				balance of fund		loans outstanding		
				1		2		
				\$		\$		
6. Ontario Home Renewal Plan trust fund at year end				82	23,833		8,577	
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1989 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water								
In this municipality				39	1,081	84,390	13,125	
In other municipalities (specify municipality)								
--				40	-	-	-	
--				41	-	-	-	
--				42	-	-	-	
--				43	-	-	-	
--				64	-	-	-	
				number of residential units	1989 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Sewer								
In this municipality				44	1,081	33,835	5,262	
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 municipality	other municipalities, school boards	Province	Federal	
				1	2	3	4	
				\$	\$	\$	\$	
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, 1988				67	-	-	-	
Approved in 1989				68	-	-	-	
Financed in 1989				69	-	-	-	
No long term financing necessary				70	-	-	-	
Approved but not financed as at December 31, 1989				71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1989				72	-	900,000	900,000	
12. Forecast of total revenue fund expenditures								
				1990	1991	1992	1993	1994
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				3,400,000	4,500,000	4,500,000	3,800,000	4,000,000