

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	1,799,004	148,082	1,070,323	580,599
Direct water billings on ratepayers -- own municipality	2	113,327	-		113,327
-- other municipalities	3	16,460	-		16,460
Sewer surcharge on direct water billings -- own municipality	4	52,977	-		52,977
-- other municipalities	5	7,695	-		7,695
Subtotal	6	1,989,463	148,082	1,070,323	771,058
PAYMENTS IN LIEU OF TAXATION					
Canada	7	11,428	-	-	11,428
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	382	-		382
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	22,343	1,731	13,441	7,171
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	3,598	-	-	3,598
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	5,315	-	-	5,315
Subtotal	18	43,066	1,731	13,441	27,894
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	32,160	-	-	32,160
Per Household Police	20	53,600	-	-	53,600
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	10,743	-	-	10,743
General Support	24	45,254	-	-	45,254
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	119,154	-	-	119,154
Subtotal	28	260,911	-	-	260,911
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	164,735			164,735
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	98,864			98,864
Fees and service charges	32	331,559			331,559
Subtotal	33	595,158			595,158
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	23,383	-	-	23,383
Fines	37	13,840			13,840
Penalties and interest on taxes	38	18,710			18,710
Investment income - from own funds	39	-			-
- other	40	60,140			60,140
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,363			1,363
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	117,436	-	-	117,436
TOTAL REVENUE	51	3,006,034	149,813	1,083,764	1,772,457

*For the year ended December 31, 1990.*

## Kemptonville T

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## I. Own purposes

[illegible]

*For the year ended December 31, 1990.*

**Kemptonville T**

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

Municipality

## Kemptonville T

**2LT - OP**

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		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	481,344	66,105	21,150	108.920000	128.140000	52,428	8,471	2,710	-	-	-	63,609
Separate consolidated													
Total all school board taxation	0						701,161	260,082	82,858	3,779	17,152	5,291	1,070,323

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality
Kemptville 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	-	-	-	13,015
Protection to Persons and Property					
Fire	2	9,735	-	67,730	-
Police	3	-	-	-	1,062
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	9,735	-	67,730	1,062
Transportation services					
Roadways	8	68,681	-	17,101	3,337
Winter Control	9	26,819	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,185
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	95,500	-	17,101	10,522
Environmental services					
Sanitary Sewer System	16	21,584	-	-	26,080
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	5,264
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,584	-	-	31,344
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,575
--	29	-	-	-	-
Subtotal	30	-	-	-	6,575
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	30,174	-	14,033	259,509
Libraries	38	7,742	-	-	3,470
Other Cultural	39	-	-	-	-
Subtotal	40	37,916	-	14,033	262,979
Planning and Development					
Planning and Development	41	-	-	-	5,900
Commercial and Industrial	42	-	-	-	162
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	6,062
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	164,735	-	98,864	331,559

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kemptville T

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		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	107,375	-	148,320	-	735	-	256,430
Protection to Persons and Property								
Fire	2	12,471	-	80,571	-	200	-	93,242
Police	3	221,918	-	50,895	-	100	-	272,913
Conservation Authority	4	-	-	-	-	2,423	-	2,423
Protective inspection and control	5	7,966	-	7,338	-	-	-	15,304
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	242,355	-	138,804	-	2,723	-	383,882
Transportation services								
Roadways	8	100,954	-	120,401	80,000	-	-	301,355
Winter Control	9	13,152	-	40,486	-	-	-	53,638
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	32,416	-	-	-	32,416
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	114,106	-	193,303	80,000	-	-	387,409
Environmental services								
Sanitary Sewer System	16	23,852	11,215	51,048	-	-	-	86,115
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	55,899	3,231	95,925	-	-	-	155,055
Garbage Collection	19	-	-	27,407	-	-	-	27,407
Garbage Disposal	20	19,923	-	93,333	-	-	-	113,256
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	99,674	14,446	267,713	-	-	-	381,833
Health Services								
Public Health Services	24	-	-	-	-	500	-	500
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	8,000	-	8,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	8,154	-	4,658	-	-	-	12,812
--	29	-	-	-	-	-	-	-
Subtotal	30	8,154	-	4,658	-	8,500	-	21,312
Social and Family Services								
General Assistance	31	-	-	50	-	-	-	50
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	50	-	-	-	50
Recreation and Cultural Services								
Parks and Recreation	37	111,188	-	233,385	-	925	-	345,498
Libraries	38	18,381	-	31,073	-	-	-	49,454
Other Cultural	39	-	-	-	-	1,330	-	1,330
Subtotal	40	129,569	-	264,458	-	2,255	-	396,282
Planning and Development								
Planning and Development	41	-	-	10,330	-	-	-	10,330
Commercial and Industrial	42	270	-	5,445	858	3,569	-	10,142
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	270	-	15,775	858	3,569	-	20,472
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	701,503	14,446	1,033,081	80,858	17,782	-	1,847,670

1990 FINANCIAL INFORMATION RETURN		
Municipality		
Kemptville T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	63,000
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	858
Reserves and Reserve Funds	3	280,456
Subtotal	4	281,314
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	214,984
Canada	21	-
Other Municipalities	22	-
Subtotal	23	214,984
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	11,800
--	31	-
Subtotal	32	11,800
Total Sources of Financing	33	508,098
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	491,310
Subtotal	36	491,310
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	491,310
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	46,212
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	46,212
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	46,212
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

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	-	-	-	63,334
Protection to Persons and Property					
Fire	2	-	-	-	10,794
Police	3	-	-	-	1,447
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	12,241
Transportation services					
Roadways	8	-	-	-	9,888
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	14,850	-	-	59,401
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	14,850	-	-	69,289
Environmental services					
Sanitary Sewer System	16	200,134	-	-	253,556
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	18,378
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	2,400
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	200,134	-	-	274,334
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	-	-	-	68,267
Libraries	38	-	-	-	2,987
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	71,254
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	858
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	858
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	214,984	-	-	491,310

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	43,057	
Storm Sewer System	17	-	
Waterworks System	18	14,516	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	57,573	
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	4,000	
Gas	49	-	
Telephone	50	-	
	Total 51	61,573	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1990.

			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	4,000
: To Canada and agencies			2	-
: To other			3	57,573
	Subtotal		4	61,573
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	61,573
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	61,573
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, 1990.*

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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. 1990 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund				50	5,216	2,688	
- general tax rates *				51	-	-	
- special are rates and special charges				52	1,719	4,823	
- benefitting landowners				53	-	-	
- user rates (consolidated entities)				54	-	-	
Recovered from reserve funds				55	9,000	1,126	
Recovered from unconsolidated entities				57	-	-	
- hydro				56	-	-	
- gas and telephone				58	-	-	
--				59	-	-	
--				60	-	-	
--				61	-	-	
--				62	-	-	
Total				78	15,935	8,637	
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 \$
1991	60	6,502	6,827	-	-	4,000	328
1992	61	7,578	6,133	-	-	-	-
1993	62	8,666	5,333	-	-	-	-
1994	63	8,768	4,471	-	-	-	-
1995	64	885	3,974	-	-	-	-
1996-2000	65	6,910	17,384	-	-	-	-
2001 onwards	79	18,264	10,888	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	57,573	55,010	-	-	4,000	328
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
				1 \$			
1991	72				-		
1992	73				-		
1993	74				-		
1994	75				-		
1995	76				-		
Total				77	-		
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1990.

		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		143,884	3,649	147,533							
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	132	143,884	3,649	147,533	143,371	4,711	-	1,731	-	149,813	2,412
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	132	143,884	3,649	147,533	143,371	4,711	-	1,731	-	149,813	2,412



1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

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For the year ended December 31, 1990.

		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	188	486,500	14,134	-	500,634	480,945	21,478	6,831	-	509,254	8,808	
--	31	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
--	40	2	75,305	-	-	75,305	74,373	516	414	-	75,303	-	
--	41	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
--	50	53	415,400	12,088	-	427,488	411,335	17,643	5,842	-	434,820	7,279	
--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
--	70	1	64,388	-	-	64,388	63,609	424	354	-	64,387	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	138	1,041,593	26,222	-	1,067,815	1,030,262	40,061	13,441	-	1,083,764	16,087	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kemptville T

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		1	
		\$	
Balance at the beginning of the year	1	1,191,740	
Revenues			
Contributions from revenue fund	2	80,000	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	12,555	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	4,026	
- other	6	121,436	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	218,017	
Expenditures			
Transferred to capital fund	14	280,456	
Transferred to revenue fund	15	1,363	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	281,819	
Balance at the end of the year for:			
Reserves	23	450,301	
Reserve Funds	24	677,637	
	Total 25	1,127,938	
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	565,644	
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	214,173	
Recreational land (the Planning Act)	46	33,224	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	975	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,127,938	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	436,233	-
Accounts receivable			
Canada	2	-	
Ontario	3	148,996	
Region or county	4	48	
Other municipalities	5	6,484	
School Boards	6	7,740	portion of taxes
Waterworks	7	14,339	receivable for
Other (including unorganized areas)	8	90,506	business taxes
Taxes receivable			
Current year's levies	9	74,722	7,171
Previous year's levies	10	24,267	4,587
Prior year's levies	11	8,030	722
Penalties and interest	12	11,827	1,680
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	461,499	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	61,573	
Other long term assets	20	975	-
	21	1,347,239	
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1990.

Kemptville T
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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	138,885		
Other	32	-		
Other current liabilities	33	587		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	25,349		
- special area rates and special charges	35	-		
- benefitting landowners	36	32,224		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	4,000		
Less: Own holdings (negative)	40	- 28,572		
Reserves and reserve funds	41	1,127,938		
Accumulated net revenue (deficit)				
General revenue	42	3,531		
Special charges and special areas (specify)				
--	43	5,536		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	37,327		
Libraries	49	5,852		
Cemetaries	50	6,238		
Recreation, community centres and arenas	51	-		
--	52	10,079		
--	53	5,978		
--	54	-		
--	55	-		
Region or county	56	2,412		
School boards	57	16,087		
Unexpended capital financing / (unfinanced capital outlay)	58	- 46,212		
Total	59	1,347,239		

		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		4
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		2
Libraries	11		-
Planning	12		-
Total	13		14

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	525,993		96,071
Wages and salaries					
Employee benefits	15	57,367		3,842	

		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	1,701,670
	Previous years' tax	17	54,940
	Penalties and interest	18	13,154
	Subtotal	19	1,769,764
	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	15,676
	- recoverable from general municipal revenues	25	7,134
	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	1,792,574
Amounts added to the tax roll for collection purposes only			
	Business taxes written off under subsection 495(1) of the Municipal Act	30	-
		81	-

		1	
4. Tax due dates for 1990 (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	19900531
	Due date of last installment (YYYYMMDD)	36	19900831
			\$
Supplementary taxes levied with 1994 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 1992	58	1,241,000	900,000	-	-
in 1993	59	2,354,000	-	1,000,000	-
in 1994	60	200,000	-	-	-
in 1995	61	200,000	-	-	-
in 1996	62	200,000	-	-	-
Total	63	4,195,000	900,000	1,000,000	-

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		23,668	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Water								
In this municipality					39	1,030	103,916	9,411
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Sewer					44	1,030	48,581	4,396
In this municipality								
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, 1989					67	-	-	-
Approved in 1990					68	-	-	-
Financed in 1990					69	-	-	-
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1990					71	-	-	-
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1991	1992	1993	1994
					1	2	3	4
					\$	\$	\$	\$
					73	5,000,000	5,300,000	5,618,000
								5,955,000
								6,312,000