

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

		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	2,124,346	205,547	1,200,466	718,333
Direct water billings on ratepayers -- own municipality	2	253,797	-		253,797
-- other municipalities	3	11,873	-		11,873
Sewer surcharge on direct water billings -- own municipality	4	130,163	-		130,163
-- other municipalities	5	6,089	-		6,089
Subtotal	6	2,526,268	205,547	1,200,466	1,120,255
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	12,398	-	-	12,398
Ontario					
The Municipal Tax Assistance Act	9	443	-		443
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	24,250	2,372	13,930	7,948
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,377	-	-	4,377
Other	15	-	-	-	-
Municipal enterprises	16	5,769	-	-	5,769
Other municipalities and enterprises	17	3,900	-	-	3,900
Subtotal	18	51,137	2,372	13,930	34,835
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	276,697	-	-	276,697
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	94,726			94,726
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	66,226			66,226
Fees and service charges	32	115,715			115,715
Subtotal	33	276,667			276,667
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	43,266	-	-	43,266
Fines	37	8,834			8,834
Penalties and interest on taxes	38	33,005			33,005
Investment income - from own funds	39	-			-
- other	40	40,934			40,934
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	258,000			258,000
Contributions from non-consolidated entities	45	-			-
--	46	5,945			5,945
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	389,984	-	-	389,984
TOTAL REVENUE	51	3,520,753	207,919	1,214,396	2,098,438

*For the year ended December 31, 1992.*

## Kemptonville T

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## I. Own purposes

[illegible]



*For the year ended December 31, 1992.*

Municipality

## Kemptonville T

**2LT - OP**

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[illegible]

### III. School board purposes

## Elementary public

[illegible]

**Elementary separate**

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

		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	508,436	93,780	32,925	105.180000	123.740000	53,474	11,603	4,073	5,722	-	-	74,872
Separate consolidated													
Total all school board taxation	0						744,090	302,159	95,694	57,408	324	791	1,200,466

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	-	-	-	20,948
Protection to Persons and Property					
Fire	2	2,700	-	45,000	-
Police	3	-	-	-	1,209
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	2,700	-	45,000	1,209
Transportation services					
Roadways	8	57,690	-	21,226	2,035
Winter Control	9	20,270	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	8,227
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	77,960	-	21,226	10,262
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	18,198
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	35,112
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	53,310
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	12,380
--	29	-	-	-	-
Subtotal	30	-	-	-	12,380
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	6,000	-	-	5,136
Libraries	38	8,066	-	-	3,180
Other Cultural	39	-	-	-	-
Subtotal	40	14,066	-	-	8,316
Planning and Development					
Planning and Development	41	-	-	-	8,090
Commercial and Industrial	42	-	-	-	1,200
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	9,290
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	94,726	-	66,226	115,715

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	196,577	-	127,288	5,152	3,000	-	332,017
Protection to Persons and Property								
Fire	2	-	-	99,177	-	-	-	99,177
Police	3	319,312	-	37,973	26,316	-	-	383,601
Conservation Authority	4	-	-	-	-	3,062	-	3,062
Protective inspection and control	5	4,299	-	13,983	-	-	-	18,282
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	323,611	-	151,133	26,316	3,062	-	504,122
Transportation services								
Roadways	8	107,178	-	104,417	46,303	-	-	257,898
Winter Control	9	40,299	-	52,998	-	-	-	93,297
Transit	10	-	-	-	-	-	-	-
Parking	11	13,800	-	375	-	-	-	14,175
Street Lighting	12	-	-	29,867	-	-	-	29,867
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	161,277	-	187,657	46,303	-	-	395,237
Environmental services								
Sanitary Sewer System	16	58,614	76,955	57,516	-	-	-	193,085
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	47,416	2,860	72,137	232,523	-	-	354,936
Garbage Collection	19	-	-	35,635	-	-	-	35,635
Garbage Disposal	20	23,060	-	70,050	45,232	585	-	138,927
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	129,090	79,815	235,338	277,755	585	-	722,583
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	8,978	-	16,199	-	-	-	25,177
--	29	-	-	-	-	-	-	-
Subtotal	30	8,978	-	16,199	-	-	-	25,177
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	2,966	-	35,299	25,008	1,750	-	65,023
Libraries	38	-	-	41,726	817	-	-	42,543
Other Cultural	39	-	-	-	-	500	-	500
Subtotal	40	2,966	-	77,025	25,825	2,250	-	108,066
Planning and Development								
Planning and Development	41	-	-	10,162	-	-	-	10,162
Commercial and Industrial	42	-	-	7,659	1,717	-	-	9,376
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	17,821	1,717	-	-	19,538
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	822,499	79,815	812,461	383,068	8,897	-	2,106,740

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	614,041	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		383,068	
Reserves and Reserve Funds	3		-	
Subtotal	4		383,068	
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		1,400,000	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		1,400,000	
Grants and Loan Forgiveness				
Ontario	20		5,311,022	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		5,311,022	
Other Financing				
Prepaid Special Charges	24		336,837	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		207,864	
Other	27		-	
Donations	28		6,831	
--	30		-	
--	31		-	
Subtotal	32		551,532	
Total Sources of Financing	33		7,645,622	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		6,484,220	
Subtotal	36		6,484,220	
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		6,484,220	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	1,775,443	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	1,775,443	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	1,775,443	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	5,152
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	26,316
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	26,316
Transportation services					
Roadways	8	19,240	-	-	65,542
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	19,240	-	-	65,542
Environmental services					
Sanitary Sewer System	16	5,281,176	-	-	6,064,475
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	232,524
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,043	-	-	46,275
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,282,219	-	-	6,343,274
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	7,378	-	-	39,217
Libraries	38	2,185	-	-	3,002
Other Cultural	39	-	-	-	-
Subtotal	40	9,563	-	-	42,219
Planning and Development					
Planning and Development	41	-	-	-	1,717
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,717
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,311,022	-	-	6,484,220

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

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	1,430,716	
Storm Sewer System	17	-	
Waterworks System	18	12,777	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,443,493
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	-	
Gas	49	-	
Telephone	50	-	
	Total	51	1,443,493

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1992.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	1,443,493
Subtotal		4	1,443,493
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	1,443,493
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	1,443,493
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	-

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kemptonville T

For the year ended December 31, 1992.

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. 1992 Debt Charges					
		principal		interest	
		1		2	
		\$		\$	
Recovered from the consolidated revenue fund	50	6,197	30,250		
- general tax rates *	51	-	-		
- special are rates and special charges	52	1,381	41,987		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	7,578	72,237		
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
		1	2	3	4
		\$	\$	\$	\$
1993	60	113,666	121,820	-	-
1994	61	121,768	110,998	-	-
1995	62	123,885	101,433	-	-
1996	63	135,020	88,993	-	-
1997	64	138,175	85,325	-	-
1998-2002	65	797,178	441,451	-	-
2003 onwards	79	13,801	5,634	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,443,493	955,654	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	-			
1994	73	-			
1995	74	-			
1996	75	-			
1997	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1992 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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		203,264	9,983	213,247							
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	5,208	203,264	9,983	213,247	197,424	8,123	-	2,372	-	207,919	- 120
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	5,208	203,264	9,983	213,247	197,424	8,123	-	2,372	-	207,919	- 120



1992 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	16,029	578,800	25,728	-	604,528	559,402	21,693	7,685	-	588,780	281
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	92,523	7,490	-	100,013	98,020	1,769	224	-	100,013	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	13,092	442,700	19,583	-	462,283	425,808	17,477	5,850	-	449,135	- 56
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	70,746	5,722	-	76,468	74,872	1,425	171	-	76,468	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	29,121	1,184,769	58,523	-	1,243,292	1,158,102	42,364	13,930	-	1,214,396	225

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Kemptonville T

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	971,414
Revenues		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	28,099
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	4,281
- other	6	10,712
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	43,092
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	258,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	258,000
Balance at the end of the year for:		
Reserves	23	141,326
Reserve Funds	24	615,180
Total	25	756,506
Analysed as follows:		
Working funds	26	82,000
Contingencies	27	122
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	340,513
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	23,800
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Development Charges Act	68	28,099
Lot levies and subdivider contributions	44	244,345
Recreational land (the Planning Act)	46	37,627
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	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	756,506

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	794,494	-
Accounts receivable			
Canada	2	153,892	
Ontario	3	792,056	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	36,440	receivable for
Other (including unorganized areas)	8	39,014	business taxes
Taxes receivable			
Current year's levies	9	117,163	11,481
Previous year's levies	10	70,060	4,842
Prior year's levies	11	19,877	763
Penalties and interest	12	23,730	1,495
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	27,493	
Other	17	3,002,056	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	1,443,493	for tax sale / tax
Other long term assets	20	-	registration
	21	6,519,768	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kemptville T
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For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	250,000		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	2,244,664		
Other	32	-		
Other current liabilities	33	272		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,413,882		
- special area rates and special charges	35	-		
- benefitting landowners	36	29,611		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	756,506		
Accumulated net revenue (deficit)				
General revenue	42	776		
Special charges and special areas (specify)				
--	43	5,536		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	21,730		
Libraries	49	3,147		
Cemetaries	50	10,968		
Recreation, community centres and arenas	51	-		
--	52	7,128		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 120		
School boards	57	225		
Unexpended capital financing / (unfinanced capital outlay)	58	1,775,443		
Total	59	6,519,768		

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

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	591,858		44,564
Wages and salaries					
Employee benefits	15	130,070		9,379	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	1,999,841		
Current year's tax				17	83,229
Previous years' tax				18	27,205
Penalties and interest				19	2,110,275
	Subtotal	20	-		
Discounts allowed					
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)		22	-		
- amounts written off		23	-		
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards				24	10,104
				25	5,167
- recoverable from general municipal revenues				26	-
Transfers to tax sale and tax registration accounts				27	-
The Municipal Elderly Residents' Assistance Act - reductions				28	-
- refunds				28	-
Other (specify)		80	-		
Total reductions		29	2,125,546		
Amounts added to the tax roll for collection purposes only		30	-		
Business taxes written off under subsection 441(1) of the Municipal Act		81	-		

		1	
4. Tax due dates for 1992 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19920331
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19920630
	Due date of last installment (YYYYMMDD)	36	19920930
			\$
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 1993	58	153,639	-	-	-
in 1994	59	273,653	-	-	-
in 1995	60	723,384	-	-	-
in 1996	61	627,067	-	-	-
in 1997	62	931,783	-	-	-
Total	63	2,709,526	-	-	-

				balance of fund		loans outstanding		
				1		2		
				\$		\$		
6. Ontario Home Renewal Plan trust fund at year end				82	4,902	4,007		
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1992 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water								
In this municipality				39	1,110	199,030	54,767	
In other municipalities (specify municipality)								
--				40	-	-	-	
--				41	-	-	-	
--				42	-	-	-	
--				43	-	-	-	
--				64	-	-	-	
				number of residential units	1992 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Sewer								
In this municipality				44	1,110	102,075	28,088	
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	
							487,576	
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, 1991				67	-	1,900,000	-	
Approved in 1992				68	-	-	-	
Financed in 1992				69	-	1,400,000	-	
No long term financing necessary				70	-	-	-	
Approved but not financed as at December 31, 1992				71	-	500,000	-	
Applications submitted but not approved as at Decemeber 31, 1992				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				1993	1994	1995	1996	1997
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				3,309,609	3,475,089	3,648,844	3,831,286	4,022,850