

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	2,385,799	218,348	1,402,159	765,292
Direct water billings on ratepayers -- own municipality	2	166,841	-		166,841
-- other municipalities	3	4,758	-		4,758
Sewer surcharge on direct water billings -- own municipality	4	323,869	-		323,869
-- other municipalities	5	9,237	-		9,237
Subtotal	6	2,890,504	218,348	1,402,159	1,269,997
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	12,399	-	-	12,399
Ontario					
The Municipal Tax Assistance Act	9	449	-		449
The Municipal Act, section 157	10	3,900	-		3,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	25,205	2,397	14,735	8,073
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,232	-	-	4,232
Other	15	-	-	-	-
Municipal enterprises	16	6,323	-	-	6,323
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	52,508	2,397	14,735	35,376
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	250,912	-	-	250,912
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	119,817			119,817
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	21,422			21,422
Fees and service charges	32	261,060			261,060
Subtotal	33	402,299			402,299
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	21,008	-	-	21,008
Fines	37	8,186			8,186
Penalties and interest on taxes	38	45,443			45,443
Investment income - from own funds	39	-			-
- other	40	37,160			37,160
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-

For the year ended December 31, 1993.

Kemptonville T

2LT - OP

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[illegible]

For the year ended December 31, 1993.

Kemptville T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

Kemptville T

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ANALYSIS OF TAXATION

For the year ended December 31, 1993.

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	625,105	97,925	43,670	114.474000	134.675000	71,558	13,188	5,881	11,055	14,632	4,584	120,898
Separate consolidated													
Total all school board taxation	0						880,708	320,544	104,329	35,917	41,048	19,613	1,402,159

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	521	-	-	64,877
Protection to Persons and Property					
Fire	2	-	-	-	66,562
Police	3	-	-	-	4,734
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	71,296
Transportation services					
Roadways	8	70,109	-	21,422	18,180
Winter Control	9	37,200	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	7,856
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	107,309	-	21,422	26,036
Environmental services					
Sanitary Sewer System	16	-	-	-	188
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	13,861
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	51,530
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	65,579
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,220
--	29	-	-	-	-
Subtotal	30	-	-	-	10,220
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	11,987	-	-	3,524
Other Cultural	39	-	-	-	-
Subtotal	40	11,987	-	-	3,524
Planning and Development					
Planning and Development	41	-	-	-	16,928
Commercial and Industrial	42	-	-	-	2,600
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	19,528
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	119,817	-	21,422	261,060

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

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	185,843	-	185,508	62,031	-	-	433,382
Protection to Persons and Property								
Fire	2	69,220	-	64,468	-	-	-	133,688
Police	3	341,297	-	51,815	4,205	-	-	397,317
Conservation Authority	4	-	-	-	-	4,050	-	4,050
Protective inspection and control	5	4,491	-	9,156	-	-	-	13,647
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	415,008	-	125,439	4,205	4,050	-	548,702
Transportation services								
Roadways	8	142,028	-	70,962	17,500	-	-	230,490
Winter Control	9	-	-	113,051	-	-	-	113,051
Transit	10	-	-	-	-	-	-	-
Parking	11	14,640	-	2,068	-	-	-	16,708
Street Lighting	12	-	-	33,869	-	-	-	33,869
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	156,668	-	219,950	17,500	-	-	394,118
Environmental services								
Sanitary Sewer System	16	62,695	232,597	120,034	714	-	-	416,040
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	55,635	2,889	128,768	66,620	-	-	253,912
Garbage Collection	19	-	-	46,217	-	-	-	46,217
Garbage Disposal	20	18,307	-	33,213	-	-	-	51,520
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	136,637	235,486	328,232	67,334	-	-	767,689
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	6,603	-	6,965	-	-	-	13,568
--	29	-	-	-	-	-	-	-
Subtotal	30	6,603	-	6,965	-	-	-	13,568
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	-	-	45,311	1,632	-	-	46,943
Libraries	38	-	-	51,525	2,079	-	-	53,604
Other Cultural	39	-	-	185	-	5,114	-	5,299
Subtotal	40	-	-	97,021	3,711	5,114	-	105,846
Planning and Development								
Planning and Development	41	-	-	32,239	-	-	-	32,239
Commercial and Industrial	42	-	-	7,378	18,303	-	-	25,681
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	39,617	18,303	-	-	57,920
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	900,759	235,486	1,002,732	173,084	9,164	-	2,321,225

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,775,443	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		173,084	
Reserves and Reserve Funds	3		250,000	
	Subtotal	4	423,084	
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		3,309,564	
Canada	21		-	
Other Municipalities	22		-	
	Subtotal	23	3,309,564	
Other Financing				
Prepaid Special Charges	24		150,000	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		15,651	
Donations	28		-	
--	30		3,510	
--	31		-	
	Subtotal	32	169,161	
	Total Sources of Financing	33	3,901,809	
Applications				
Own Expenditures				
Short Term Interest Costs	34		24,226	
Other	35		6,376,749	
	Subtotal	36	6,400,975	
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	6,400,975	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		723,723	
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		173,794	
- Proceeds From Long Term Liabilities	46		549,929	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	723,723	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	35,221
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	932	-	-	5,137
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	932	-	-	5,137
Transportation services					
Roadways	8	42,685	-	-	85,760
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	1,235
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	42,685	-	-	86,995
Environmental services					
Sanitary Sewer System	16	3,220,519	-	-	6,030,906
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	124,047
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	42,834	-	-	90,550
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,263,353	-	-	6,245,503
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	-	-	-	5,142
Libraries	38	2,594	-	-	4,673
Other Cultural	39	-	-	-	-
Subtotal	40	2,594	-	-	9,815
Planning and Development					
Planning and Development	41	-	-	-	16,602
Commercial and Industrial	42	-	-	-	1,702
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	18,304
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,309,564	-	-	6,400,975

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

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	-	
Protective inspection and control	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	1,330,121	
Storm Sewer System		17	-	
Waterworks System		18	11,706	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	1,341,827	
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	250,000	
Gas		49	-	
Telephone		50	-	
	Total	51	1,591,827	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1993.

			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	1,591,827
	Subtotal		4	1,591,827
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	1,591,827
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,591,827
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	100,085	91,828
- general tax rates *			51	-	-
- special are rates and special charges			52	1,581	41,992
- benefitting landowners			53	-	-
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds			55	-	10,652
Recovered from unconsolidated entities			56	-	-
- hydro			57	-	-
- gas and telephone			58	-	-
--			59	-	-
--			60	-	-
--			61	-	-
Total			78	101,666	144,472
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
		\$	\$	\$	\$
1994		107,768	124,998	-	-
1995		109,885	115,433	-	-
1996		119,020	104,993	-	-
1997		130,175	93,325	-	-
1998		141,355	80,411	-	-
1999-2003		722,577	163,101	-	-
2004 onwards		11,047	3,529	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,341,827	685,790	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994				72	-
1995				73	60,000
1996				74	60,000
1997				75	60,000
1998				76	60,000
Total				77	240,000
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

For the year ended December 31, 1993.

		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		216,427	4,884	221,311							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	-	120	216,427	4,884	221,311	210,690	7,658	-	2,397	-	220,745 686
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	120	216,427	4,884	221,311	210,690	7,658	-	2,397	-	220,745 686

1993 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	281	620,700	15,707	-	636,407	607,314	20,463	7,987	-	635,764	- 362
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	117,073	38,223	-	155,296	152,635	2,426	235	-	155,296	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 56	492,000	12,377	-	504,377	481,000	15,576	6,327	-	502,903	- 1,530
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	92,660	30,271	-	122,931	120,898	1,847	186	-	122,931	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	225	1,322,433	96,578	-	1,419,011	1,361,847	40,312	14,735	-	1,416,894	- 1,892

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kemptonville T

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	756,506
Revenues		
Contributions from revenue fund	2	-
Contributions from capital fund	3	-
Development Charges Act	67	24,693
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	4,193
- other	6	24,262
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	53,148
Expenditures		
Transferred to capital fund	14	250,000
Transferred to revenue fund	15	-
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	250,000
Balance at the end of the year for:		
Reserves	23	141,326
Reserve Funds	24	418,328
Total	25	559,654
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	106,600
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	54,118
Lot levies and subdivider contributions	44	253,871
Recreational land (the Planning Act)	46	39,143
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	559,654

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	469,775	-
Accounts receivable			
Canada	2	79,886	
Ontario	3	2,270,301	
Region or county	4	4,545	
Other municipalities	5	-	
School boards	6	-	portion of taxes
Waterworks	7	42,291	receivable for
Other (including unorganized areas)	8	44,697	business taxes
Taxes receivable			
Current year's levies	9	166,362	28,163
Previous year's levies	10	60,158	1,522
Prior year's levies	11	49,273	438
Penalties and interest	12	29,000	959
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	3,996	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,591,827	
Other long term assets	20	1,374	1,374
Total	21	4,813,485	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	1,470,902		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	2,118,880		
Other	32	-		
Other current liabilities	33	84		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,313,895		
- special area rates and special charges	35	-		
- benefitting landowners	36	27,932		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	250,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	559,654		
Accumulated net revenue (deficit)				
General revenue	42	- 176,965		
Special charges and special areas (specify)				
--	43	4,859		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 55,506		
Libraries	49	4,116		
Cemetaries	50	11,921		
Recreation, community centres and arenas	51	-		
--	52	10,014		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 686		
School boards	57	- 1,892		
Unexpended capital financing / (unfinanced capital outlay)	58	- 723,723		
Total	59	4,813,485		

1993 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

STATISTICAL DATA

For the year ended December 31, 1993.

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

												continuous full time employees December 31		other
2. Total expenditures during the year on:												1	2	
												\$	\$	
Wages and salaries												14	643,070	99,895
Employee benefits												15	141,319	16,474

												1	
												\$	
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax												16	2,174,324
Previous years' tax												17	94,552
Penalties and interest												18	40,173
Subtotal												19	2,309,049
Discounts allowed												20	-
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	32,380
- recoverable from general municipal revenues												25	15,490
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	2,356,919
Amounts added to the tax roll for collection purposes only												30	-
Business taxes written off under subsection 441(1) of the Municipal Act												81	19,819

												1	
4. Tax due dates for 1993 (lower tier municipalities only)													
Interim billings: Number of installments												31	1
Due date of first installment (YYYYMMDD)												32	19930331
Due date of last installment (YYYYMMDD)												33	0
Final billings: Number of installments												34	2
Due date of first installment (YYYYMMDD)												35	19930630
Due date of last installment (YYYYMMDD)												36	19930930
													\$
Supplementary taxes levied with1994 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 1994												58	600,000	-	-	600,000
in 1995												59	600,000	-	-	600,000
in 1996												60	200,000	-	-	200,000
in 1997												61	-	-	-	-
in 1998												62	-	-	-	-
Total												63	1,400,000	-	-	1,400,000

STATISTICAL DATA

For the year ended December 31, 1993.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	4,308		3,217	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,149	137,435	29,406	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	1,149	266,786	57,083	
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	26,826	-	-	-
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, 1992					67	-	500,000	-	500,000
Approved in 1993					68	-	100,000	200,000	300,000
Financed in 1993					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1993					71	-	600,000	200,000	800,000
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					2,500,000	2,600,000	2,700,000	3,000,000	3,000,000