

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 7058

MUNICIPALITY OF: Kemptville T

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

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	2,269,952	192,846	1,280,520	796,586
Direct water billings on ratepayers -- own municipality	2	202,982	-		202,982
-- other municipalities	3	10,427	-		10,427
Sewer surcharge on direct water billings -- own municipality	4	398,714	-		398,714
-- other municipalities	5	20,241	-		20,241
Subtotal	6	2,902,316	192,846	1,280,520	1,428,950
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	13,148	1,163	-	11,985
Ontario					
The Municipal Tax Assistance Act	9	678	-		678
The Municipal Act, section 157	10	3,900	-		3,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	24,574	2,104	14,084	8,386
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	4,644	931	-	3,713
Other	15	-	-	-	-
Municipal enterprises	16	6,624	7,519	-	895
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	53,568	11,717	14,084	27,767
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	246,726	-	-	246,726
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	132,296			132,296
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	19,846			19,846
Fees and service charges	32	234,214			234,214
Subtotal	33	386,356			386,356
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	68,582	-	-	68,582
Fines	37	5,749			5,749
Penalties and interest on taxes	38	50,735			50,735
Investment income - from own funds	39	-			-
- other	40	26,945			26,945
Sales of publications, equipment, etc	42	1,450			1,450
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	684,809			684,809

For the year ended December 31, 1994.

Kemptonville T

2LT - OP

4

[illegible]

For the year ended December 31, 1994.

Kemptonville T

4

II. Upper tier purposes

[illegible]

For the year ended December 31, 1994.

Municipality

Kemptonville T

2LT - OP

4

[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, 1994.

Municipality

Kemptville T

2LT - OP
4

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	615,568	217,445	79,405	111.300000	130.941000	68,513	28,473	10,397	829	69	52	108,333
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	2,507	-	-	-	-	2,507
Total Taxation	0	-	-	-	-	-	68,513	30,980	10,397	829	69	52	110,840
Separate consolidated													
Total all school board taxation	0						789,367	347,096	111,768	25,779	2,412	4,098	1,280,520

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

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	-	-	-	52,737
Protection to Persons and Property					
Fire	2	-	-	-	72,808
Police	3	572	-	-	1,059
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	572	-	-	73,867
Transportation services					
Roadways	8	76,637	-	19,846	4,521
Winter Control	9	19,159	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	5,623
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	95,796	-	19,846	10,144
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	17,718	-	-	54,410
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	17,718	-	-	54,410
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	14,720
--	29	-	-	-	-
Subtotal	30	-	-	-	14,720
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	-	-	-	1,500
Libraries	38	18,210	-	-	1,685
Other Cultural	39	-	-	-	1,847
Subtotal	40	18,210	-	-	5,032
Planning and Development					
Planning and Development	41	-	-	-	23,304
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	23,304
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	132,296	-	19,846	234,214

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality

Kemptville T

48

		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	183,169	-	205,592	21,328	-	-	410,089
Protection to Persons and Property								
Fire	2	69,445	-	637	16,448	61,631	-	146,887
Police	3	372,534	-	56,833	3,605	-	-	432,972
Conservation Authority	4	-	-	-	-	3,878	-	3,878
Protective inspection and control	5	33,420	-	6,895	-	-	-	40,315
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	475,399	-	63,091	20,053	65,509	-	624,052
Transportation services								
Roadways	8	140,576	-	156,137	152,754	-	-	449,467
Winter Control	9	20,084	-	57,927	-	-	-	78,011
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	31,484	2,175	-	-	33,659
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	160,660	-	245,548	154,929	-	-	561,137
Environmental services								
Sanitary Sewer System	16	41,234	230,290	385,068	-	-	-	656,592
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	64,494	2,813	70,317	4,091	-	-	141,715
Garbage Collection	19	-	-	47,587	-	-	-	47,587
Garbage Disposal	20	18,854	-	67,214	64,209	-	-	150,277
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	124,582	233,103	570,186	68,300	-	-	996,171
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	5,835	-	10,805	2,781	-	-	19,421
--	29	-	-	-	-	-	-	-
Subtotal	30	5,835	-	10,805	2,781	-	-	19,421
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	10,257	-	10,257
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	10,257	-	10,257
Recreation and Cultural Services								
Parks and Recreation	37	13,906	-	17,360	-	44,309	-	40,855
Libraries	38	37,077	-	18,733	4,982	-	-	60,792
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	50,983	-	1,373	4,982	44,309	-	101,647
Planning and Development								
Planning and Development	41	-	-	65,336	-	1,500	-	66,836
Commercial and Industrial	42	-	-	3,917	-	-	-	3,917
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	69,253	-	1,500	-	70,753
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,000,628	233,103	1,165,848	272,373	121,575	-	2,793,527

For the year ended December 31, 1994.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	723,723	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	248,124	
Reserves and Reserve Funds	3	608,253	
Subtotal	4	856,377	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	134,800	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	134,800	
Grants and Loan Forgiveness			
Ontario	20	886,551	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	886,551	
Other Financing			
Prepaid Special Charges	24	37,835	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	300	
Donations	28	-	
--	30	6,295	
--	31	-	
Subtotal	32	44,430	
Total Sources of Financing	33	1,922,158	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,403,152	
Subtotal	36	1,403,152	
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	1,403,152	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	204,717	
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	204,717	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	204,717	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Kemptville T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,170
Protection to Persons and Property					
Fire	2	-	-	-	16,448
Police	3	-	-	-	3,605
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	20,053
Transportation services					
Roadways	8	99,984	-	-	204,979
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,175
Air Transportation	13	-	-	-	-
--	14	95,520	-	-	143,279
Subtotal	15	195,504	-	-	350,433
Environmental services					
Sanitary Sewer System	16	529,778	-	-	696,187
Storm Sewer System	17	-	-	-	-
Waterworks System	18	143,713	-	-	293,497
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	17,688	-	-	34,181
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	691,179	-	-	1,023,865
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	2,781
--	29	-	-	-	-
Subtotal	30	-	-	-	2,781
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	- 132	-	-	4,850
Other Cultural	39	-	-	-	-
Subtotal	40	- 132	-	-	4,850
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	886,551	-	-	1,403,152

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

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	1,297,465
Storm Sewer System	17	-
Waterworks System	18	84,594
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	Subtotal 23	1,382,059
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	233,000
Gas	49	-
Telephone	50	-
	Total 51	1,615,059

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1994.

			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	1,615,059
	Subtotal		4	1,615,059
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans			80	-
:Ontario - Other			81	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	1,615,059
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,615,059
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			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	-
Ontario Clean Water Agency - 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

Kemptonville T

For the year ended December 31, 1994.

6. Ontario Clean Water Agency 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. 1994 Debt Charges						
		principal	interest			
		1 \$	2 \$			
Recovered from the consolidated revenue fund						
- general tax rates *	50	106,373	83,157			
- special are rates and special charges	51	-	-			
- benefitting landowners	52	1,394	42,179			
- user rates (consolidated entities)	53	-	-			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	17,000	20,624			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	124,767	145,960			
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 \$
1995	60	122,617	130,899	-	19,000	19,184
1996	61	133,082	119,128	-	20,000	17,624
1997	62	145,707	105,991	-	22,000	15,944
1998	63	158,509	91,454	-	23,000	14,144
1999	64	174,509	75,329	-	25,000	12,114
2000-2004	65	639,762	113,728	-	124,000	23,164
2005 onwards	79	7,873	1,845	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	1,382,059	638,374	-	233,000	102,174
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1 \$				
1995	72	60,000				
1996	73	60,000				
1997	74	60,000				
1998	75	60,000				
1999	76	60,000				
Total	77	300,000				
10. Other notes (attach supporting schedules as required)						

1994 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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		180,555	4,783	185,338							
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		11,717	-	11,717							
Telephone and telegraph taxation	10		7,508	-	7,508							
Subtotal levied by mill rate -- general	11	-	199,780	4,783	204,563	185,338	7,508	-	11,717	-	204,563	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	199,780	4,783	204,563	185,338	7,508	-	11,717	-	204,563	-

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

9LT
13

For the year ended December 31, 1994.

		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	-	569,011	16,960	-	585,971	559,192	19,074	7,705	-	585,971	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	141,908	1,224	-	143,132	139,673	3,232	227	-	143,132	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	441,330	13,155	-	454,485	433,715	14,794	5,976	-	454,485	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	110,066	950	-	111,016	108,333	2,507	176	-	111,016	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,262,315	32,289	-	1,294,604	1,240,913	39,607	14,084	-	1,294,604	-

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Kemptville T

10
15

		1	\$
Balance at the beginning of the year	1	559,654	
Revenues			
Contributions from revenue fund	2	24,249	
Contributions from capital fund	3	-	
Development Charges Act	67	504,000	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	1,115	
Investment income - from own funds	5	-	
- other	6	2,464	
--	9	544,951	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,076,779	
Expenditures			
Transferred to capital fund	14	608,253	
Transferred to revenue fund	15	684,809	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,293,062	
Balance at the end of the year for:			
Reserves	23	99,390	
Reserve Funds	24	243,981	
Total	25	343,371	
Analysed as follows:			
Working funds	26	82,000	
Contingencies	27	122	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	26,327	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	17,000	
Development Charges Act	68	175,777	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	42,145	
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	343,371	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

11
16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	202,799	-
Accounts receivable			
Canada	2	36,053	
Ontario	3	887,212	
Region or county	4	-	
Other municipalities	5	88	
School Boards	6	-	portion of taxes
Waterworks	7	110,791	receivable for
Other (including unorganized areas)	8	553,358	business taxes
Taxes receivable			
Current year's levies	9	178,388	26,775
Previous year's levies	10	59,463	6,571
Prior year's levies	11	60,143	900
Penalties and interest	12	36,878	1,943
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	30,054	
Other current assets	18	205,265	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,615,059	
Other long term assets	20	-	-
Total	21	3,975,551	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	585,000		-
- capital - Ontario	23	467,047		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	150		
Ontario	27	57,793		
Region or county	28	4,615		
Other municipalities	29	1,560		
School Boards	30	30,800		
Trade accounts payable	31	889,558		
Other	32	205,265		
Other current liabilities	33	47,066		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,237,209		
- special area rates and special charges	35	-		
- benefitting landowners	36	144,850		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	233,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	343,371		
Accumulated net revenue (deficit)				
General revenue	42	777		
Special charges and special areas (specify)				
--	43	4,859		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 97,163		
Libraries	49	4,022		
Cemetaries	50	14,392		
Recreation, community centres and arenas	51	-		
--	52	6,097		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 204,717		
Total	59	3,975,551		

		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		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:					
Wages and salaries	14	713,856		146,265	
Employee benefits	15	129,616		10,891	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	2,087,397
	Previous years' tax	17	156,547
	Penalties and interest	18	42,858
		19	2,286,802
		20	-
Discounts allowed		21	-
Tax adjustments under section 363 and 364 of the Municipal Act		22	-
- amounts added to the roll (negative)		23	-
- amounts written off		24	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		25	-
- recoverable from upper tier and school boards		26	-
		27	-
- recoverable from general municipal revenues		28	-
Transfers to tax sale and tax registration accounts		29	-
The Municipal Elderly Residents' Assistance Act - reductions		30	-
- refunds		31	-
Other (specify)		32	-
		33	-
		34	-
		35	-
		36	-
		37	-
		38	-
		39	-
		40	-
		41	-
		42	-
		43	-
		44	-
		45	-
		46	-
		47	-
		48	-
		49	-
		50	-
		51	-
		52	-
		53	-
		54	-
		55	-
		56	-
		57	-
		58	-
		59	-
		60	-
		61	-
		62	-
		63	-
		64	-
		65	-
		66	-
		67	-
		68	-
		69	-
		70	-
		71	-
		72	-
		73	-
		74	-
		75	-
		76	-
		77	-
		78	-
		79	-
		80	-
		81	-
		82	-
		83	-
		84	-
		85	-
		86	-
		87	-
		88	-
		89	-
		90	-
		91	-
		92	-
		93	-
		94	-
		95	-
		96	-
		97	-
		98	-
		99	-
		100	-
		101	-
		102	-
		103	-
		104	-
		105	-
		106	-
		107	-
		108	-
		109	-
		110	-
		111	-
		112	-
		113	-
		114	-
		115	-
		116	-
		117	-
		118	-
		119	-
		120	-
		121	-
		122	-
		123	-
		124	-
		125	-
		126	-
		127	-
		128	-
		129	-
		130	-
		131	-
		132	-
		133	-
		134	-
		135	-
		136	-
		137	-
		138	-
		139	-
		140	-
		141	-
		142	-
		143	-
		144	-
		145	-
		146	-
		147	-
		148	-
		149	-
		150	-
		151	-
		152	-
		153	-
		154	-
		155	-
		156	-
		157	-
		158	-
		159	-
		160	-
		161	-
		162	-
		163	-
		164	-
		165	-
		166	-
		167	-
		168	-
		169	-
		170	-
		171	-
		172	-
		173	-
		174	-
		175	-
		176	-
		177	-
		178	-
		179	-
		180	-
		181	-
		182	-
		183	-
		184	-
		185	-
		186	-
		187	-
		188	-
		189	-
		190	-
		191	-
		192	-
		193	-
		194	-
		195	-
		196	-
		197	-
		198	-
		199	-
		200	-
		201	-
		202	-
		203	-
		204	-
		205	-
		206	-
		207	-
		208	-
		209	-
		210	-
		211	-
		212	-
		213	-
		214	-
		215	-
		216	-
		217	-
		218	-
		219	-
		220	-
		221	-
		222	-
		223	-
		224	-
		225	-
		226	-
		227	-
		228	-
		229	-
		230	-
		231	-
		232	-
		233	-
		234	-
		235	-
		236	-
		237	-
		238	-
		239	-
		240	-
		241	-
		242	-
		243	-
		244	-
		245	-
		246	-
		247	-
		248	-
		249	-
		250	-
		251	-
		252	-
		253	-
		254	-
		255	-
		256	-
		257	-
		258	-
		259	-
		260	-
		261	-
		262	-
		263	-
		264	-
		265	-
		266	-
		267	-
		268	-
		269	-
		270	-
		271	-
		272	-
		273	-
		274	-
		275	-
		276	-
		277	-
		278	-
		279	-
		280	-
		281	-
		282	-
		283	-
		284	-
		285	-
		286	-
		287	-
		288	-
		289	-
		290	-
		291	-
		292	-
		293	-
		294	-
		295	-
		296	-
		297	-
		298	-
		299	-
		300	-
		301	-
		302	-
		303	-
		304	-
		305	-
		306	-
		307	-
		308	-
		309	-
		310	-
		311	-
		312	-
		313	-
		314	-
		315	-
		316	-
		317	-
		318	-
		319	-
		320	-
		321	-
		322	-
		323	-
		324	-
		325	-
		326	-
		327	-
		328	-
		329	-
		330	-
		331	-
		332	-
		333	-
		334	-
		335	-
		336	-
		337	-
		338	-
		339	-
		340	-
		341	-
		342	-
		343	-
		344	-
		345	-
		346	-
		347	-
		348	-
		349	-
		350	-
		351	-
		352	-
		353	-
		354	-
		355	-
		356	-
		357	-
		358	-
		359	-
		360	-
		361	-
		362	-
		363	-
		364	-
		365	-
		366	-
		367	-
		368	-
		369	-
		370	-
		371	-
		372	-
		373	-
		374	-
		375	-
		376	-
		377	-
		378	-
		379	-
		380	-
		381	-
		382	-
		383	-
		384	-
		385	-
		386	-
		387	-
		388	-
		389	-
		390	-
		391	-
		392	-
		393	-
		394	-
		395	-
		396	-
		397	-
		398	-
		399	-
		400	-
		401	-
		402	-
		403	-
		404	-
		405	-
		406	-
		407	-
		408	-
		409	-
		410	-
		411	-
		412	-
		413	-
		414	-
		415	-
		416	-
		417	-
		418	-
		419	-
		420	-
		421	-
		422	-
		423	-
		424	-
		425	-
		426	-
		427	-
		428	-
		429	-
		430	-
		431	-
		432	-
		433	-
		434	-
		435	-
		436	-
		437	-
		438	-
		439	-
		440	-
		441	-
		442	-
		443	-
		444	-
		445	-
		446	-
		447	-
		448	-
		449	-
		450	-
		451	-
		452	-
		453	-
		454	-
		455	-
		456	-
		457	-
		458	-
		459	-
		460	-
		461	-
		462	-
		463	-
		464	-
		465	-
		466	-
		467	-
		468	-
		469	-
		470	-
		471	-
		472	-
		473	-
		474	-
		475	-
		476	-
		477	-
		478	-
		479	-
		480	-
		481	-
		482	-
		483	-
		484	-
		485	-
		486	-
		487	-
		488	-
		489	-
		490	-
		491	-
		492	-
		493	-
		494	-
		495	-
		496	-
		497	-
		498	-
		499	-
		500	-
		501	-
		502	-
		503	-
		504	-
		505	-

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19940331
Due date of last installment (YYYYMMDD)	33		0
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19940630
Due date of last installment (YYYYMMDD)	36		19940930
			\$
Supplementary taxes levied with 1995 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 1995	58	600,000	-	-	600,000
in 1996	59	200,000	-	-	200,000
in 1997	60	-	-	-	-
in 1998	61	-	-	-	-
in 1999	62	-	-	-	-
Total	63	800,000	-	-	800,000

				balance of fund		loans outstanding	
				1	2		
				\$	\$		
6. Ontario Home Renewal Plan trust fund at year end				82	3,817	3,817	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
				\$	\$	\$	
Water							
In this municipality				39	1,190	175,285	27,697
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1994 billings residential units	all other properties	computer use only
				1	2	3	4
				\$	\$	\$	
Sewer							
In this municipality				44	1,190	344,950	53,764
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	26,059	-	-
9. Borrowing from own reserve funds							
				1			
				\$			
Loans or advances due to reserve funds as at December 31				84	205,265		
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, 1993				67	-	600,000	200,000
Approved in 1994				68	-	-	134,800
Financed in 1994				69	-	-	134,800
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1994				71	-	600,000	200,000
Applications submitted but not approved as at Decemeber 31, 1994				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1995	1996	1997	1998
				1	2	3	4
				\$	\$	\$	\$
				73	2,877,000	2,963,000	3,052,000
							3,144,000
							3,238,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		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	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
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	-

Interest

2

\$

—

1

•

1

1

1

1

100

10

10

1

10

10

1

[illegible]