

1995 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	2,568,230	222,350	1,395,879	950,001
Direct water billings on ratepayers -- own municipality	2	104,280	-		104,280
-- other municipalities	3	7,362	-		7,362
Sewer surcharge on direct water billings -- own municipality	4	520,608	-		520,608
-- other municipalities	5	33,537	-		33,537
Subtotal	6	3,234,017	222,350	1,395,879	1,615,788
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	14,198	1,213	-	12,985
Ontario					
The Municipal Tax Assistance Act	9	738	147		591
The Municipal Act, section 157	10	3,900	-		3,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	25,735	2,267	14,344	9,124
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	5,049	1,003	-	4,046
Other	15	-	-	-	-
Municipal enterprises	16	6,942	4,601	-	2,341
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	56,562	9,231	14,344	32,987
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	114,816			114,816
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	19,039			19,039
Fees and service charges	32	150,881			150,881
Subtotal	33	284,736			284,736
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	27,249	-	-	27,249
Fines	37	2,504			2,504
Penalties and interest on taxes	38	38,325			38,325
Investment income - from own funds	39	-			-
- other	40	32,653			32,653
Sales of publications, equipment, etc	42	7,500			7,500
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,839			6,839
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	115,070	-	-	115,070
TOTAL REVENUE	51	3,937,111	231,581	1,410,223	2,295,307

For the year ended December 31, 1995.

Kemptonville T

I. Own purposes

For the year ended December 31, 1995.

Kemptonville T

II. Upper tier purposes

For the year ended December 31, 1995.

Kemptville T

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Kemptville T

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	626,390	226,425	82,825	109.700000	129.059000	68,715	29,222	10,690	620	1,136	820	111,203
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	3,287	-	-	-	-	3,287
Total Taxation	0	-	-	-	-	-	68,715	32,509	10,690	620	1,136	820	114,490
Separate consolidated													
Total all school board taxation	0						882,869	359,296	115,431	13,432	7,387	17,464	1,395,879

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	8,643	-	-	48,204
Protection to Persons and Property					
Fire	2	-	-	-	1,000
Police	3	-	-	-	1,598
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,598
Transportation services					
Roadways	8	66,575	-	19,039	12,984
Winter Control	9	25,000	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	5,423
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	91,575	-	19,039	18,407
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	10,648
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	34,946
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	45,594
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,228
--	29	-	-	-	-
Subtotal	30	-	-	-	11,228
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	2,611	-	-	9,048
Libraries	38	11,987	-	-	6,504
Other Cultural	39	-	-	-	-
Subtotal	40	14,598	-	-	15,552
Planning and Development					
Planning and Development	41	-	-	-	9,298
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	9,298
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	114,816	-	19,039	150,881

1995 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Kemptville T						
For the year ended December 31, 1995.								
		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	184,083	32,469	250,365	169,114	6,500	-	642,531
Protection to Persons and Property								
Fire	2	-	-	3,035	-	80,795	-	83,830
Police	3	423,307	-	67,624	-	-	-	490,931
Conservation Authority	4	-	-	-	-	3,478	-	3,478
Protective inspection and control	5	39,510	-	5,946	-	-	-	45,456
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	462,817	-	76,605	-	84,273	-	623,695
Transportation services								
Roadways	8	104,301	-	113,869	-	-	-	218,170
Winter Control	9	33,568	-	21,632	-	-	-	55,200
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	34,395	-	-	-	34,395
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	137,869	-	169,896	-	-	-	307,765
Environmental services								
Sanitary Sewer System	16	39,092	257,078	374,739	-	-	-	670,909
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	60,369	1,975	58,225	-	-	-	120,569
Garbage Collection	19	-	-	47,521	-	-	-	47,521
Garbage Disposal	20	23,161	-	52,823	-	-	-	75,984
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	122,622	259,053	533,308	-	-	-	914,983
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	6,284	-	12,359	-	-	-	18,643
--	29	-	-	-	-	-	-	-
Subtotal	30	6,284	-	12,359	-	-	-	18,643
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	10,938	-	10,938
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	10,938	-	10,938
Recreation and Cultural Services								
Parks and Recreation	37	7,986	-	18,731	-	53,287	-	80,004
Libraries	38	33,310	-	20,031	-	-	-	53,341
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	41,296	-	38,762	-	53,287	-	133,345
Planning and Development								
Planning and Development	41	-	-	18,056	-	-	-	18,056
Commercial and Industrial	42	-	-	9,202	-	-	-	9,202
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	27,258	-	-	-	27,258
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	954,971	291,522	1,108,553	169,114	154,998	-	2,679,158

For the year ended December 31, 1995.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	204,717
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	169,114
Reserves and Reserve Funds	3	21,750
Subtotal	4	190,864
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	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	119,129
Canada	21	-
Other Municipalities	22	-
Subtotal	23	119,129
Other Financing		
Prepaid Special Charges	24	175,000
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	175,000
Total Sources of Financing	33	484,993
Applications		
Own Expenditures		
Short Term Interest Costs	34	42,720
Other	35	686,463
Subtotal	36	729,183
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	51,000
Total Applications	42	780,183
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	499,907
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	499,907
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	499,907
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	-	167,581
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	14,553
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	14,553
Transportation services					
Roadways	8	97,554	-	-	214,886
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	97,554	-	-	214,886
Environmental services					
Sanitary Sewer System	16	77,546	-	-	168,481
Storm Sewer System	17	-	-	-	-
Waterworks System	18	99,121	-	-	162,951
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	21,575	-	-	331,432
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	-	-	-	731
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	731
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	119,129	-	-	729,183

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

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	1,178,690	
Storm Sewer System	17	-	
Waterworks System	18	74,984	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	1,253,674
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	214,000	
Gas	49	-	
Telephone	50	-	
	Total	51	1,467,674

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1995.

			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	1,467,674
	Subtotal		4	1,467,674
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	1,467,674
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	1,467,674
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 U.S. dollars			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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kemptville T

For the year ended December 31, 1995.

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. 1995 Debt Charges					
					principal
					1
					2
					\$
Recovered from the consolidated revenue fund	50	145,120	77,066		
- general tax rates	51	-	-		
- special are rates and special charges	52	15,734	53,602		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	19,000	19,184		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	60	-	-		
--	61	-	-		
Total	78	179,854	149,852		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-		
Other lump sum (balloon) repayments of long term debt	91	-	-		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		1	2	3	4
		\$	\$	\$	\$
1996		137,520	118,042	-	-
1997		148,675	104,440	-	-
1998		159,854	89,592	-	-
1999		174,061	73,327	-	-
2000		189,299	55,409	-	-
2001 - 2005		440,050	54,652	-	-
2006 onwards		4,215	644	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	1,253,674	496,106	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
					1
					\$
1996	72	180,000			
1997	73	180,000			
1998	74	180,000			
1999	75	180,000			
2000	76	180,000			
Total	77	900,000			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
					principal
					1
					2
					\$
Repayment of Provincial Special Assistance	92	-	-		

1995 FINANCIAL INFORMATION RETURN

Municipality

Kemptville T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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		208,408	6,052	214,460							
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		9,231	-	9,231							
Telephone and telegraph taxation	10		7,890	-	7,890							
Subtotal levied by mill rate -- general	11	-	225,529	6,052	231,581	214,460	7,890	-	9,231	-	231,581	-
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	-	225,529	6,052	231,581	214,460	7,890	-	9,231	-	231,581	-

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kemptville T

9LT
13

For the year ended December 31, 1995.

		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	-	638,675	18,582	-	657,257	631,346	18,104	7,807	-	657,257	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	153,295	3,518	-	156,813	151,851	4,489	473	-	156,813	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	467,708	13,608	-	481,316	462,341	13,258	5,717	-	481,316	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	112,261	2,576	-	114,837	111,203	3,287	347	-	114,837	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,371,939	38,284	-	1,410,223	1,356,741	39,138	14,344	-	1,410,223	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Kemptville T

10
15

		1	\$
Balance at the beginning of the year	1	343,371	
Revenues			
Contributions from revenue fund	2	-	
Contributions from capital fund	3	51,000	
Development Charges Act	67	67,729	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	7,070	
Investment income - from own funds	5	3,974	
- other	6	15,386	
--	9	16,686	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	161,845	
Expenditures			
Transferred to capital fund	14	21,750	
Transferred to revenue fund	15	6,839	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	28,589	
Balance at the end of the year for:			
Reserves	23	150,390	
Reserve Funds	24	326,237	
Total	25	476,627	
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	25,174	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	40,268	
- 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	28,000	
Development Charges Act	68	255,717	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	45,346	
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	476,627	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

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For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	177,608	-
Accounts receivable			
Canada	2	17,669	
Ontario	3	465,587	
Region or county	4	6,149	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	68,033	receivable for
Other (including unorganized areas)	8	130,724	business taxes
Taxes receivable			
Current year's levies	9	197,527	24,578
Previous year's levies	10	73,543	11,793
Prior year's levies	11	79,255	3,394
Penalties and interest	12	29,077	4,505
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	360,036	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	1,467,674	
Other long term assets	20	-	-
Total	21	3,072,882	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kemptville T

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	796,366		296,366
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	765,270		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	517,717		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,124,558		
- special area rates and special charges	35	-		
- benefitting landowners	36	129,116		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	214,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	476,627		
Accumulated net revenue (deficit)				
General revenue	42	- 275,987		
Special charges and special areas (specify)				
--	43	4,859		
--	44	- 5,607		
--	45	- 188,483		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	5,979		
Cemetaries	50	6,979		
Recreation, community centres and arenas	51	-		
--	52	1,395		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 499,907		
Total	59	3,072,882		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	2	
Fire	3	-	
Police	4	6	
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	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	687,826	83,778	
Wages and salaries					
Employee benefits	15	160,470	2,450		

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	2,330,212
	Previous years' tax	17	139,726
	Penalties and interest	18	36,198
		19	2,506,136
		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	-
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		504	-
		505	-

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings:		31	2
Number of installments			
Due date of first installment (YYYYMMDD)	32	19950228	
Due date of last installment (YYYYMMDD)	33	19950430	
Final billings:		34	2
Number of installments			
Due date of first installment (YYYYMMDD)	35	19950630	
Due date of last installment (YYYYMMDD)	36	19951013	
			\$
Supplementary taxes levied with1996 due date	37	-	

		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 1996	58	64,800	-	-	64,800
in 1997	59	340,000	-	-	340,000
in 1998	60	-	-	-	-
in 1999	61	-	-	-	-
in 2000	62	-	-	-	-
Total	63	404,800	-	-	404,800

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		3,817	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1995 billings residential units	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		39		1,144	
In other municipalities (specify municipality)		86,747		17,533	
--		40		-	
--		41		-	
--		42		-	
--		43		-	
--		64		-	
		number of residential units		1995 billings residential units	
		1		2	
		\$		\$	
Sewer		3		4	
In this municipality		44		1,144	
In other municipalities (specify municipality)		440,734		79,874	
--		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	
		1		3	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		296,366	
10. Joint boards consolidated by this municipality					
		total board expenditure		contribution from this municipality	
		1		2	
		\$		\$	
name of joint boards		3		4	
--		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.	
		1		4	
		\$		\$	
Approved but not financed as at December 31, 1994		67		-	
Approved in 1995		68		600,000	
Financed in 1995		69		200,000	
No long term financing necessary		70		800,000	
Approved but not financed as at December 31, 1995		71		-	
Applications submitted but not approved as at Decemeber 31, 1995		72		-	
12. Forecast of total revenue fund expenditures					
		1996		1997	
		1		2	
		\$		\$	
73		2,987,242		3,046,787	
		1998		1999	
		3		4	
		\$		\$	
		3,107,927		3,170,086	
		2000		5	
				\$	
		3,233,488			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		-	
Construction contracts awarded at \$100,000 or greater		86		-	

1995 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	-

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