

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

		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	47,854,614	-	23,665,339	24,189,275
Direct water billings on ratepayers -- own municipality	2	3,346,418	-		3,346,418
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	51,201,032	-	23,665,339	27,535,693
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,340,954	-	-	1,340,954
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	400,424	-		400,424
The Municipal Act, section 157	10	1,184,250	-		1,184,250
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	854,703	-	432,342	422,361
Ontario Hydro	13	24,819	-	-	24,819
Liquor Control Board of Ontario	14	27,151	-	-	27,151
Other	15	-	-	-	-
Municipal enterprises	16	754,717	-	-	754,717
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	4,587,018	-	432,342	4,154,676
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	796,140	-	-	796,140
Per Household Police	20	1,326,900	-	-	1,326,900
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	2,887,430	-	-	2,887,430
General Support	24	2,212,852	-	-	2,212,852
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	7,223,322	-	-	7,223,322
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	15,580,806			15,580,806
Canada specific grants	30	31,700			31,700
Other municipalities - grants and fees	31	1,155,809			1,155,809
Fees and service charges	32	11,467,616			11,467,616
Subtotal	33	28,235,931			28,235,931
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	810,319	-	-	810,319
Fines	37	770,043			770,043
Penalties and interest on taxes	38	422,822			422,822
Investment income - from own funds	39	-			-
- other	40	862,357			862,357
Sales of publications, equipment, etc	42	23,913			23,913
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	117,348			117,348
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-	-		
Sale of Land	49	105,004			105,004
Subtotal	50	3,111,806	-	-	3,111,806
TOTAL REVENUE	51	94,359,109	-	24,097,681	70,261,428

*For the year ended December 31, 1988.*

Kingston C

4

[illegible]

*For the year ended December 31, 1988.*

Kingston C

4

## II. Upper tier purposes

*For the year ended December 31, 1988.*

## Kingston C

4

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ANALYSIS OF TAXATION

For the year ended December 31, 1988.

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	17,433,755	2,508,566	866,995	60.078000	70.680000	1,047,385	177,305	61,279	732	7,020	2,843	1,296,564
Separate consolidated													
Total all school board taxation	0						14,866,479	6,210,022	2,236,746	- 134,066	349,586	136,572	23,665,339

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Kingston C

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	23,983	-	-	423,852
Protection to Persons and Property					
Fire	2	-	-	-	16,278
Police	3	58,770	-	-	33,621
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	43,756
Emergency measures	6	-	-	-	-
Subtotal	7	58,770	-	-	93,655
Transportation services					
Roadways	8	609,847	-	-	1,121,320
Winter Control	9	485,444	-	-	-
Transit	10	1,461,193	-	383,379	2,526,538
Parking	11	-	-	-	1,837,303
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	-	86,978
--	14	-	-	-	549,988
Subtotal	15	2,596,484	-	383,379	6,122,127
Environmental services					
Sanitary Sewer System	16	-	-	13,600	77,738
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	235,442	134,433
Garbage Collection	19	-	-	-	1,706
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	249,042	213,877
Health Services					
Public Health Services	24	2,881,482	-	517,138	86,515
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	2,881,482	-	517,138	86,515
Social and Family Services					
General Assistance	31	4,289,069	-	-	2,026
Assistance to Aged Persons	32	4,364,944	-	-	1,910,069
Assitance to Children	33	75,856	-	-	-
Day Nurseries	34	1,005,336	-	-	18,767
--	35	-	-	-	-
Subtotal	36	9,735,205	-	-	1,930,862
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	1,623,386
Libraries	38	177,539	-	-	47,904
Other Cultural	39	9,094	4,000	-	832,119
Subtotal	40	192,633	4,000	-	2,503,409
Planning and Development					
Planning and Development	41	35,000	-	-	69,457
Commercial and Industrial	42	-	-	-	3,442
Residential Development	43	57,249	27,700	6,250	20,420
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	92,249	27,700	6,250	93,319
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,580,806	31,700	1,155,809	11,467,616

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Kingston C	

		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	2,567,445	197,089	1,704,665	438,457	57,401	-	4,965,057
Protection to Persons and Property								
Fire	2	5,049,602	-	175,000	208,994	-	-	5,433,596
Police	3	6,517,312	164,017	480,063	310,484	-	-	7,471,876
Conservation Authority	4	-	-	-	-	190,704	-	190,704
Protective inspection and control	5	463,369	-	55,420	173	56,935	-	575,897
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	12,030,283	164,017	710,483	519,651	247,639	-	13,672,073
Transportation services								
Roadways	8	2,075,514	664,823	1,110,467	627,033	140,700	-	4,618,537
Winter Control	9	496,265	-	547,800	-	-	-	1,044,065
Transit	10	2,950,807	-	1,698,733	222,000	587,616	-	5,459,156
Parking	11	630,025	465,648	599,168	227,050	-	-	1,921,891
Street Lighting	12	-	1,088	372,496	141	-	-	373,443
Air Transportation	13	49,559	38,575	190,738	27,759	-	-	306,631
--	14	233,376	45,344	291,390	7,238	-	-	577,348
Subtotal	15	6,435,546	1,215,478	4,810,792	1,110,939	728,316	-	14,301,071
Environmental services								
Sanitary Sewer System	16	723,210	793,069	971,042	1,514	-	-	2,488,835
Storm Sewer System	17	34,747	-	49,513	-	-	-	84,260
Waterworks System	18	1,524,888	383,535	1,277,964	1,385,917	-	-	4,572,304
Garbage Collection	19	828,822	-	361,010	-	-	-	1,189,832
Garbage Disposal	20	-	-	1,177,653	-	-	-	1,177,653
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,111,667	1,176,604	3,837,182	1,387,431	-	-	9,512,884
Health Services								
Public Health Services	24	3,206,984	37,090	554,494	47,266	124,435	-	3,970,269
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	215,000	-	215,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	3,206,984	37,090	554,494	47,266	339,435	-	4,185,269
Social and Family Services								
General Assistance	31	771,937	-	122,227	4,528	4,607,482	-	5,506,174
Assistance to Aged Persons	32	6,003,677	68,000	1,250,293	60,168	41,503	-	7,423,641
Assitance to Children	33	58,712	-	16,187	957	421,437	-	497,293
Day Nurseries	34	543,655	-	47,890	5,778	674,670	-	1,271,993
--	35	-	-	-	-	-	-	-
Subtotal	36	7,377,981	68,000	1,436,597	71,431	5,745,092	-	14,699,101
Recreation and Cultural Services								
Parks and Recreation	37	2,874,697	34,654	1,447,178	468,062	94,045	-	4,918,636
Libraries	38	1,158,819	216,223	404,873	92,636	-	-	1,872,551
Other Cultural	39	227,059	11,644	785,047	89,714	270,946	-	1,384,410
Subtotal	40	4,260,575	262,521	2,637,098	650,412	364,991	-	8,175,597
Planning and Development								
Planning and Development	41	540,350	-	40,755	45,019	-	-	626,124
Commercial and Industrial	42	92,407	154,636	258,226	37,040	227,231	-	769,540
Residential Development	43	76,061	-	29,681	21,814	40,000	-	167,556
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	708,818	154,636	328,662	103,873	267,231	-	1,563,220
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	39,699,299	3,275,435	16,019,973	4,329,460	7,750,105	-	71,074,272

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	5,839,005	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,267,075	
Reserves and Reserve Funds	3	672,103	
Subtotal	4	3,939,178	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	4,947,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	4,947,000	
Grants and Loan Forgiveness			
Ontario	20	1,389,879	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,389,879	
Other Financing			
Prepaid Special Charges	24	24,519	
Proceeds From Sale of Land and Other Capital Assets	25	884,210	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	5,000	
--	30	-	
--	31	-	
Subtotal	32	913,729	
Total Sources of Financing	33	11,189,786	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	7,895,284	
Subtotal	36	7,895,284	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	1,285,295	
Individuals	39	-	
Subtotal	40	1,285,295	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	95,324	
Total Applications	42	9,275,903	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,925,122	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	679,033	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	4,604,155	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,925,122	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Kingston C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	113,522
Protection to Persons and Property					
Fire	2	27,019	-	-	138,377
Police	3	7,340	-	-	348,594
Conservation Authority	4	-	-	-	173
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	34,359	-	-	487,144
Transportation services					
Roadways	8	498,836	-	-	2,312,766
Winter Control	9	-	-	-	-
Transit	10	458,816	-	-	642,876
Parking	11	-	-	-	143,395
Street Lighting	12	-	-	-	31,859
Air Transportation	13	2,135	-	-	216
--	14	-	-	-	7,438
Subtotal	15	959,787	-	-	3,138,550
Environmental services					
Sanitary Sewer System	16	19,875	-	-	259,088
Storm Sewer System	17	299,439	-	-	745,806
Waterworks System	18	-	-	-	1,188,730
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	279,564	-	-	2,193,624
Health Services					
Public Health Services	24	-	-	-	47,266
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	47,266
Social and Family Services					
General Assistance	31	-	-	-	4,528
Assistance to Aged Persons	32	-	-	-	111,279
Assitance to Children	33	-	-	-	8,385
Day Nurseries	34	11,343	-	-	9,638
--	35	-	-	-	-
Subtotal	36	11,343	-	-	133,830
Recreation and Cultural Services					
Parks and Recreation	37	104,826	-	-	513,071
Libraries	38	-	-	-	25,575
Other Cultural	39	-	-	-	21,777
Subtotal	40	104,826	-	-	560,423
Planning and Development					
Planning and Development	41	-	-	-	15,957
Commercial and Industrial	42	-	-	-	1,201,999
Residential Development	43	-	-	-	2,969
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,220,925
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,389,879	-	-	7,895,284

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Kingston C

		1	\$
General Government	1	825,000	
Protection to Persons and Property			
Fire	2	-	
Police	3	285,000	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	285,000
Transportation services			
Roadways	8	3,215,050	
Winter Control	9	-	
Transit	10	-	
Parking	11	1,682,000	
Street Lighting	12	4,200	
Air Transportation	13	150,000	
--	14	-	
	Subtotal	15	5,051,250
Environmental services			
Sanitary Sewer System	16	3,112,731	
Storm Sewer System	17	-	
Waterworks System	18	899,433	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	4,012,164
Health Services			
Public Health Services	24	179,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	179,000
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	468,800	
Libraries	38	1,344,000	
Other Cultural	39	225,000	
	Subtotal	40	2,037,800
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,387,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	1,387,500
Electricity	48	2,365,000	
Gas	49	97,000	
Telephone	50	-	
	Total	51	16,239,714

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kingston C

For the year ended December 31, 1988.

			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	2,701,500
: To Canada and agencies			2	373,214
: To other			3	13,165,000
	Subtotal		4	16,239,714
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	16,239,714
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	14,852,214
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	1,387,500
--			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	5,113,045
Total liability under OMERS plans				
- initial unfunded			34	2,473,123
- 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	820,000
- university support			40	100,000
- leases and other agreements			41	135,719
Other (specify)			42	240,000
--			43	-
--			44	-
	Total		45	8,881,887

## Municipality

## Kingston C

*For the year ended December 31, 1988.*

8  
12

				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. 1988 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund				50	1,449,214	908,776	
- general tax rates *				51	-	-	
- special are rates and special charges				52	60,569	7,693	
- benefitting landowners				53	520,000	329,183	
- user rates (consolidated entities)				54	1,466	-	
Recovered from reserve funds							
Recovered from unconsolidated entities							
- hydro				55	194,000	188,159	
- gas and telephone				57	15,000	10,882	
--				56	-	-	
--				58	-	-	
--				59	-	-	
Total				78	2,240,249	1,444,693	
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 \$
1989	60	1,878,614	1,232,883	-	-	326,000	241,154
1990	61	1,750,442	1,042,824	-	-	337,000	210,129
1991	62	1,553,697	862,635	-	-	345,000	177,631
1992	63	1,630,419	698,562	-	-	282,000	144,042
1993	64	1,710,343	525,826	-	-	291,000	115,446
1994-1998	65	3,866,699	854,004	-	-	881,000	210,569
1999 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	1,387,500	138,750	-	-	-	-
Total	71	13,777,714	5,355,484	-	-	2,462,000	1,098,971
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1989	72	-					
1990	73	500,000					
1991	74	500,000					
1992	75	1,400,000					
1993	76	1,900,000					
Total						77 4,300,000	
10. Other notes (attach supporting schedules as required)							

## 1988 FINANCIAL INFORMATION RETURN

Municipality

## Kingston C

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1988.*

[illegible]



1988 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		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	- 1,037	11,165,137	178,440	-	11,343,577	10,792,933	358,977	192,660	-	11,344,570	- 44
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	2,144,601	17,249	-	2,161,850	2,110,895	-	50,955	-	2,161,850	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 867	9,116,763	145,810	-	9,262,573	8,819,281	286,689	157,429	-	9,263,399	- 41
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,317,267	10,595	-	1,327,862	1,296,564	-	31,298	-	1,327,862	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 1,904	23,743,768	352,094	-	24,095,862	23,019,673	645,666	432,342	-	24,097,681	- 85

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Kingston C

10  
15

		1 \$
Balance at the beginning of the year	1	5,266,286
Revenues		
Contributions from revenue fund	2	1,062,385
Contributions from capital fund	3	95,324
Lot levies and subdivider contributions	60	388,483
Recreational land (the Planning Act)	61	5,675
Investment income - from own funds	5	403,681
- other	6	-
--	9	45,250
--	10	22,121
--	11	-
--	12	-
Total revenue	13	2,022,919
Expenditures		
Transferred to capital fund	14	672,103
Transferred to revenue fund	15	117,348
Charges for long term liabilities - principal and interest	16	1,466
--	63	1,575
--	20	-
--	21	-
Total expenditure	22	792,492
Balance at end of year for:		
Reserves	23	418,631
Reserve Funds	24	6,078,082
Total	25	6,496,713
Analysed as follows:		
Working funds	26	62,540
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	75,846
Sick leave	31	-
Insurance	32	142,592
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	90,101
- sanitary and storm sewers	36	3,535
- parks and recreation	64	149,121
- library	65	70,710
- other cultural	66	319,985
- water	38	271,079
- transit	39	-
- housing	40	699,352
- industrial development	41	-
- other and unspecified	42	103,442
Lot levies and subdivider contributions	44	3,444,088
Recreational land (the Planning Act)	46	112,964
Parking revenues	45	726,555
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	19,092
--	52	20,000
--	53	185,711
--	54	-
--	55	-
--	56	-
--	57	
Total	58	6,496,713

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C
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11  
16

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,611,196	-
Accounts receivable			
Canada	2	3,421	
Ontario	3	2,837,610	
Region or county	4	-	
Other municipalities	5	4,285	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,772,018	business taxes
Taxes receivable			
Current year's levies	9	1,650,608	-
Previous year's levies	10	199,931	-
Prior year's levies	11	192,878	-
Penalties and interest	12	145,181	-
Less allowance for uncollectables (negative)	13	- 200,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	2,858,760	
Other current assets	18	677,281	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	16,239,714	
Other long term assets	20	385,060	-
Total	21	32,377,943	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	2,648,152		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	3,863,122		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	250,931		
Region or county	28	-		
Other municipalities	29	66,676		
School Boards	30	-		
Trade accounts payable	31	4,160,591		
Other	32	351,751		
Other current liabilities	33	248,905		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	9,732,802		
- special area rates and special charges	35	1,387,500		
- benefitting landowners	36	112,412		
- user rates (consolidated entities)	37	2,545,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	2,462,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,496,713		
Accumulated net revenue (deficit)				
General revenue	42	- 26,910		
Special charges and special areas (specify)				
--	43	50,707		
--	44	15,462		
--	45	41,250		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,424,232		
Libraries	49	10,400		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	461,454		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 85		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,925,122		
Total	59	32,377,943		

STATISTICAL DATA

For the year ended December 31, 1988.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	70	
Non-line Department Support Staff	2	-	
Fire	3	108	
Police	4	152	
Transit	5	85	
Public Works	6	217	
Health Services	7	89	
Homes for the Aged	8	152	
Other Social Services	9	36	
Parks and Recreation	10	81	
Libraries	11	35	
Planning	12	13	
Total	13	1,038	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	32,247,798	2,813,107
Employee benefits	15	4,441,477	196,917
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	45,709,988	
Previous years' tax	17	1,033,597	
Penalties and interest	18	449,662	
Subtotal	19	47,193,247	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24		
- recoverable from upper tier and school boards		217,298	
- recoverable from general municipal revenues	25	194,060	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	39,400	
- refunds	28	-	
Other (specify)	80	82,506	
Total reductions	29	47,726,511	
Amounts added to the tax roll for collection purposes only	30	8,150	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19880228	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19880630	
Due date of last installment (YYYYMMDD)	36	0	
		\$	
Supplementary taxes levied with1990 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
Estimated to take place		1 \$	2 \$
in 1989	58	11,000,000	10,000,000
in 1990	59	15,000,000	1,000,000
in 1991	60	18,000,000	5,000,000
in 1992	61	5,000,000	1,000,000
in 1993	62	5,000,000	5,857,615
Total	63	54,000,000	22,857,615

					balance of fund		loans outstanding					
					1		2					
					\$		\$					
6. Ontario Home Renewal Plan trust fund at year end					82		293,990					
							217,298					
7. Analysis of direct water and sewer billings as at December 31												
					number of residential units		1988 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Water					39		25,966		1,173,704		2,172,714	
In this municipality												
In other municipalities (specify municipality)					40		-		-		-	
--					41		-		-		-	
--					42		-		-		-	
--					43		-		-		-	
--					64		-		-		-	
					number of residential units		1988 billings residential units		all other properties		computer use only	
					1		2		3		4	
					\$		\$		\$			
Sewer					44		-		-		-	
In this municipality												
In other municipalities (specify municipality)					45		-		-		-	
--					46		-		-		-	
--					47		-		-		-	
--					48		-		-		-	
--					65		-		-		-	
									water		sewer	
									1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-				25,966	
8. Selected investments of own sinking funds as at December 31												
					own municipality		other municipalities, school boards		Province		Federal	
					1		2		3		4	
					\$		\$		\$		\$	
Own sinking funds					83		-		-		-	
9. Borrowing from own reserve funds										1		
										\$		
Loans or advances due to reserve funds as at December 31										84		
										-		
10. Joint boards consolidated by this municipality												
					total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only	
					1		2		3		4	
					\$		\$		%			
name of joint boards					53		-		-		-	
--					54		-		-		-	
--					55		-		-		-	
--					56		-		-		-	
--					57		-		-		-	
11. Applications to the Ontario Municipal Board or to Council												
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.		other submitted to Council		total	
					1		2		4		3	
					\$		\$		\$		\$	
Approved but not financed as at December 31, 1987					67		1,300,000		10,926,772		-	
Approved in 1988					68		1,500,000		16,675,310		-	
Financed in 1988					69		1,300,000		3,700,000		-	
No long term financing necessary					70		-		91,666		-	
Approved but not financed as at December 31, 1988					71		1,500,000		23,810,416		-	
Applications submitted but not approved as at Decemeber 31, 1988					72		-		1,052,330		-	
12. Forecast of total revenue fund expenditures												
					1989		1990		1991		1992	
					1		2		3		4	
					\$		\$		\$		\$	
73					72,000,000		75,000,000		79,500,000		83,000,000	