

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10009

MUNICIPALITY OF: Kingston Tp

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Kingston Tp
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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	28,361,611	2,316,136	17,972,694	8,072,781
Direct water billings on ratepayers -- own municipality	2	1,282,281	-		1,282,281
-- other municipalities	3	5,427	-		5,427
Sewer surcharge on direct water billings -- own municipality	4	1,128,095	-		1,128,095
-- other municipalities	5	-	-		-
Subtotal	6	30,777,414	2,316,136	17,972,694	10,488,584
PAYMENTS IN LIEU OF TAXATION					
Canada	7	715,161	-	-	715,161
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	2,740	-		2,740
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	56,371	4,723	-	51,648
Liquor Control Board of Ontario	14	5,376	-	-	5,376
Other	15	1,234	-	-	1,234
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	780,882	4,723	-	776,159
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	336,660	-	-	336,660
Per Household Police	20	561,100	-	-	561,100
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	694,870	-	-	694,870
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,592,630	-	-	1,592,630
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,591,957			1,591,957
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	990,079			990,079
Subtotal	33	2,582,036			2,582,036
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	452,316	-	-	452,316
Fines	37	12,375			12,375
Penalties and interest on taxes	38	256,419			256,419
Investment income - from own funds	39	3,233			3,233
- other	40	739,507			739,507
Sales of publications, equipment, etc	42	449			449
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	253,284			253,284
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	1,249,663			1,249,663
Subtotal	50	2,967,246	-	-	2,967,246
TOTAL REVENUE	51	38,700,208	2,320,859	17,972,694	18,406,655

*For the year ended December 31, 1988.*

Kingston Tp

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I. Own purposes

[illegible]

*For the year ended December 31, 1988.*

## Kingston Tp

2LT - OP  
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## II. Upper tier purposes

[illegible]



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	10,764,537	834,072	320,760	75.708000	89.068000	814,962	74,289	28,569	30,219	9,822	4,203	962,064
Separate consolidated													
Total all school board taxation	0						10,552,957	4,758,625	2,039,027	273,787	235,654	112,644	17,972,694

*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 Tp

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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	-	-	-	31,810
Protection to Persons and Property					
Fire	2	-	-	-	21,681
Police	3	-	-	-	103,938
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	400	-	-	61,520
Emergency measures	6	-	-	-	-
Subtotal	7	400	-	-	187,139
Transportation services					
Roadways	8	473,191	-	-	-
Winter Control	9	94,609	-	-	-
Transit	10	271,453	-	-	234,681
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	839,253	-	-	234,681
Environmental services					
Sanitary Sewer System	16	-	-	-	100
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	44,252
Garbage Collection	19	287,340	-	-	1,075
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	287,340	-	-	45,427
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	459,750	-	-	18,970
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	459,750	-	-	18,970
Recreation and Cultural Services					
Parks and Recreation	37	3,162	-	-	387,776
Libraries	38	-	-	-	2,724
Other Cultural	39	-	-	-	-
Subtotal	40	3,162	-	-	390,500
Planning and Development					
Planning and Development	41	2,052	-	-	75,619
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	64
Tile Drainage and Shoreline Assistance	45	-	-	-	5,869
--	46	-	-	-	-
Subtotal	47	2,052	-	-	81,552
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,591,957	-	-	990,079

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Kingston Tp

		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	542,845	82,827	407,415	47,131	26,300	- 103,117	1,003,401
Protection to Persons and Property								
Fire	2	598,210	-	189,959	536,607	-	-	1,324,776
Police	3	-	-	2,235,025	42,047	-	-	2,277,072
Conservation Authority	4	-	-	-	-	163,778	-	163,778
Protective inspection and control	5	267,566	-	91,778	18,548	-	-	377,892
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	865,776	-	2,516,762	597,202	163,778	-	4,143,518
Transportation services								
Roadways	8	798,703	-	593,721	590,329	-	-	1,982,753
Winter Control	9	159,691	-	118,707	-	-	-	278,398
Transit	10	23,865	-	907,122	7,000	-	-	937,987
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	136,205	59,732	-	-	195,937
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	982,259	-	1,755,755	657,061	-	-	3,395,075
Environmental services								
Sanitary Sewer System	16	237,030	1,076,226	773,503	49,652	-	-	2,136,411
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	122,970	444,079	551,436	243,668	-	103,117	1,465,270
Garbage Collection	19	408,568	-	88,057	107,750	-	-	604,375
Garbage Disposal	20	10,272	-	896,827	258,000	-	-	1,165,099
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	778,840	1,520,305	2,309,823	659,070	-	103,117	5,371,155
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	77,428	-	43,443	-	499,493	-	620,364
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	77,428	-	43,443	-	499,493	-	620,364
Recreation and Cultural Services								
Parks and Recreation	37	681,323	-	412,229	161,116	-	-	1,254,668
Libraries	38	-	-	22,211	44,329	-	-	66,540
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	681,323	-	434,440	205,445	-	-	1,321,208
Planning and Development								
Planning and Development	41	214,054	-	30,862	-	-	-	244,916
Commercial and Industrial	42	825	316,393	74,950	854,298	51,916	-	1,298,382
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	64	-	-	-	64
Tile Drainage and Shoreline Assistance	45	-	5,869	-	-	-	-	5,869
--	46	-	-	-	-	-	-	-
Subtotal	47	214,879	322,262	105,876	854,298	51,916	-	1,549,231
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	4,143,350	1,925,394	7,573,514	3,020,207	741,487	-	17,403,952

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	456,516	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,402,996	
Reserves and Reserve Funds	3	3,157,263	
Subtotal	4	4,560,259	
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	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	1,307,623	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,307,623	
Other Financing			
Prepaid Special Charges	24	33,986	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	33,986	
Total Sources of Financing	33	5,901,868	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	4,981,877	
Subtotal	36	4,981,877	
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	1,142,505	
Total Applications	42	6,124,382	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	679,030	
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	10,588	
- Proceeds From Long Term Liabilities	46	170,899	
- Transfers From Reserves and Reserve Funds	47	497,543	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	679,030	
* - 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 Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	90,940
Protection to Persons and Property					
Fire	2	-	-	-	461,014
Police	3	-	-	-	151,958
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,788
Emergency measures	6	-	-	-	9,720
Subtotal	7	-	-	-	626,480
Transportation services					
Roadways	8	61,700	-	-	356,399
Winter Control	9	-	-	-	-
Transit	10	-	-	-	1,808
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	73,082
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	61,700	-	-	431,289
Environmental services					
Sanitary Sewer System	16	1,142,505	-	-	313,056
Storm Sewer System	17	-	-	-	10,378
Waterworks System	18	46,818	-	-	2,605,402
Garbage Collection	19	-	-	-	306
Garbage Disposal	20	-	-	-	6,368
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,189,323	-	-	2,935,510
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	56,600	-	-	265,025
Libraries	38	-	-	-	9,328
Other Cultural	39	-	-	-	-
Subtotal	40	56,600	-	-	274,353
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	623,305
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	623,305
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,307,623	-	-	4,981,877

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Kingston Tp
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		1	\$
General Government	1	438,000	
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	5,390,915	
Storm Sewer System	17	-	
Waterworks System	18	3,922,131	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	9,313,046	
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	487,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	29,676	
--	46	-	
	Subtotal 47	516,676	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	10,267,722	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kingston Tp

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	508,912	
: To Canada and agencies	2	3,652,461	
: To other	3	6,485,000	
	4	10,646,373	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	35,000	
:Other municipalities	8	-	
	9	35,000	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	343,651	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	343,651	Subtotal
	15	10,267,722	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	10,132,137	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	135,585	
--	23	-	
--	24	-	

		\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-

		\$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	35,456
- 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	-
	45	-
Total		

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

Kingston Tp
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6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges											
				1	2	3											
				\$	\$	\$											
Water projects - for this municipality only				46	-	-											
- share of integrated projects				47	-	-											
Sewer projects - for this municipality only				48	-	-											
- share of integrated projects				49	-	-											
7. 1988 Debt Charges																	
				principal		interest											
				1		2											
				\$		\$											
Recovered from the consolidated revenue fund				50		258,881	140,340										
- general tax rates *				51		255,806	608,733										
- special are rates and special charges				52		163,636	169,856										
- benefitting landowners				53		248,250	79,892										
- user rates (consolidated entities)				54		-	270,000										
Recovered from reserve funds				55		-	-										
Recovered from unconsolidated entities				57		-	-										
- hydro				56		-	-										
- gas and telephone				58		-	-										
--				59		-	-										
--				Total		78	926,573	1,268,821									
--																	
8. Future principal and interest payments on EXISTING net debt																	
				recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities									
				principal		interest		principal		interest							
				1		2		3		4							
				\$		\$		\$		\$							
1989				60		989,550		854,695		-		270,000		-		-	
1990				61		1,067,135		740,996		-		270,000		-		-	
1991				62		1,165,032		616,469		-		270,000		-		-	
1992				63		1,231,717		431,337		-		270,000		-		-	
1993				64		725,351		299,902		-		270,000		-		-	
1994-1998				65		3,776,012		572,547		-		1,080,000		-		-	
1999 onwards				79		1,312,925		415,997		-		-		-		-	
interest to be earned on sinking funds *				69		-		-		-		-		-		-	
Downtown revitalization program				70		-		-		-		-		-		-	
Total				71		10,267,722		3,931,943		-		2,430,000		-		-	
* 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		18,270	
1991														74		58,020	
1992														75		87,810	
1993														76		98,340	
Total														77		262,440	
10. Other notes (attach supporting schedules as required)																	

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

For the year ended December 31, 1988.

		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		653,595	23,075	676,670							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		249,803	8,819	258,622							
Road rate	6		1,365,992	48,227	1,414,219							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	27,147	2,269,390	80,121	2,349,511	2,274,336	41,800	-	4,723	-	2,320,859	- 1,505
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	27,147	2,269,390	80,121	2,349,511	2,274,336	41,800	-	4,723	-	2,320,859	- 1,505



1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

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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	- 38,353	8,200,944	278,543	-	8,479,487	8,332,573	171,028	-	-	8,503,601	- 14,239	
--	31	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)													
--	40	-	1,501,878	72,275	-	1,574,153	1,574,153	-	-	-	1,574,153	-	
--	41	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)													
--	50	- 9,099	6,708,547	227,022	-	6,935,569	6,796,633	136,243	-	-	6,932,876	- 11,792	
--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
--	70	-	917,820	44,244	-	962,064	962,064	-	-	-	962,064	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	- 47,452	17,329,189	622,084	-	17,951,273	17,665,423	307,271	-	-	17,972,694	- 26,031	

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Kingston Tp
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		1	\$
Balance at the beginning of the year	1	10,512,719	
Revenues			
Contributions from revenue fund	2	1,617,211	
Contributions from capital fund	3	1,142,505	
Lot levies and subdivider contributions	60	2,451,714	
Recreational land (the Planning Act)	61	11,165	
Investment income - from own funds	5	156	
- other	6	1,002,479	
--	9	8,993	
--	10	36,650	
--	11	-	
--	12	-	
Total revenue	13	6,270,873	
Expenditures			
Transferred to capital fund	14	3,157,263	
Transferred to revenue fund	15	253,284	
Charges for long term liabilities - principal and interest	16	270,000	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	3,680,547	
Balance at end of year for:			
Reserves	23	1,374,315	
Reserve Funds	24	11,728,730	
Total	25	13,103,045	
Analysed as follows:			
Working funds	26	300,000	
Contingencies	27	49,830	
Ministry of the Environment funds for renewals, etc			
- sewer	28	312,449	
- water	29	69,583	
Replacement of equipment	30	1,751,922	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	20,715	
- roads	35	203,894	
- sanitary and storm sewers	36	235,979	
- parks and recreation	64	68,945	
- library	65	76,435	
- other cultural	66	-	
- water	38	298,810	
- transit	39	5,192	
- housing	40	-	
- industrial development	41	135,174	
- other and unspecified	42	2,868,041	
Lot levies and subdivider contributions	44	6,553,756	
Recreational land (the Planning Act)	46	72,320	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	80,000	
--	53	-	
--	54	-	
--	55	-	
--	56	-	
--	57		
Total	58	13,103,045	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston Tp
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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,938,307	-
Accounts receivable			
Canada	2	38,568	
Ontario	3	868,094	
Region or county	4	27,147	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	133,786	receivable for
Other (including unorganized areas)	8	222,651	business taxes
Taxes receivable			
Current year's levies	9	1,122,143	55,482
Previous year's levies	10	217,319	593
Prior year's levies	11	68,030	48
Penalties and interest	12	102,038	305
Less allowance for uncollectables (negative)	13	- 1,545	- 1,545
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	3,053,139	
Other	17	-	
Other current assets	18	661,819	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	10,267,722	
Other long term assets	20	-	-
Total	21	27,719,218	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston Tp
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For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	1,995,957		
Other	32	272,085		
Other current liabilities	33	1,130,476		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	954,676		
- special area rates and special charges	35	4,533,311		
- benefitting landowners	36	857,604		
- user rates (consolidated entities)	37	3,922,131		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	13,103,045		
Accumulated net revenue (deficit)				
General revenue	42	1,691,245		
Special charges and special areas (specify)				
--	43	- 402,210		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	367,464		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1,505		
School boards	57	- 26,031		
Unexpended capital financing / (unfinanced capital outlay)	58	- 679,030		
Total	59	27,719,218		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		15
Fire	3		9
Police	4		-
Transit	5		-
Public Works	6		37
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		12
Libraries	11		-
Planning	12		6
Total	13		85

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14			
Wages and salaries			3,073,755		511,695
Employee benefits		15			60,097

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16			27,581,674
Current year's tax				17	929,712
Previous years' tax				18	283,236
Penalties and interest				19	28,794,622
	Subtotal			20	-
Discounts allowed				22	-
Tax adjustments under section 362 and 363 of the Municipal Act				23	-
- amounts added to the roll (negative)					
- amounts written off				24	196,304
Tax adjustments under sections 465, 495 and 496 of the Municipal Act				25	64,284
- recoverable from upper tier and school boards				26	-
				27	-
- recoverable from general municipal revenues				28	-
Transfers to tax sale and tax registration accounts				80	-
The Municipal Elderly Residents' Assistance Act - reductions				29	29,055,210
- refunds					
Other (specify)				30	4,826
	Total reductions			81	99,921
Amounts added to the tax roll for collection purposes only					
Business taxes written off under subsection 495(1) of the Municipal Act					

		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	19880328
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19880627
	Due date of last installment (YYYYMMDD)	36	19880926
			\$
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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place		58			
in 1989			10,041,710	681,190	-
in 1990		59		6,325,000	-
in 1991		60		4,800,000	-
in 1992		61		1,250,000	-
in 1993		62		1,475,000	-
Total		63		23,891,710	681,190
				-	-
				-	2,400,000

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1988 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	8,651	969,635	312,646	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1988 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	7,898	830,005	298,090	
	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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84	-		76,296		
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
	--					
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1987		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	32,000	1,021,205	-	1,053,205
	Approved in 1988	68	-	981,190	-	981,190
	Financed in 1988	69	-	-	-	-
	No long term financing necessary	70	-	500,000	-	500,000
	Approved but not financed as at December 31, 1988	71	32,000	1,502,395	-	1,534,395
Applications submitted but not approved as at Decemeber 31, 1988	72	-	201,097	-	201,097	
12. Forecast of total revenue fund expenditures						
		1989	1990	1991	1992	1993
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	21,064,250	22,749,390	25,558,940	27,348,070	29,535,910