

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Kingston C
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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	60,162,771	-	30,209,247	29,953,524
Direct water billings on ratepayers -- own municipality	2	4,107,490	-		4,107,490
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	64,270,261	-	30,209,247	34,061,014
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,561,981	-	-	1,561,981
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	474,373	-		474,373
The Municipal Act, section 157	10	1,281,150	-		1,281,150
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,026,538	-	527,232	499,306
Ontario Hydro	13	30,134	-	-	30,134
Liquor Control Board of Ontario	14	32,242	-	-	32,242
Other	15	-	-	-	-
Municipal enterprises	16	894,471	-	-	894,471
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,300,889	-	527,232	4,773,657
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	812,000	-	-	812,000
Per Household Police	20	1,350,000	-	-	1,350,000
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	2,809,322	-	-	2,809,322
General Support	24	2,252,000	-	-	2,252,000
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	21,894,653			21,894,653
Canada specific grants	30	19,423			19,423
Other municipalities - grants and fees	31	1,404,174			1,404,174
Fees and service charges	32	13,536,844			13,536,844
Subtotal	33	36,855,094			36,855,094
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	604,256	-	-	604,256
Fines	37	772,744			772,744
Penalties and interest on taxes	38	643,595			643,595
Investment income - from own funds	39	-			-
- other	40	1,057,630			1,057,630
Sales of publications, equipment, etc	42	29,982			29,982
Contributions from capital fund	43	545,941			545,941
Contributions from reserves and reserve funds	44	449,721			449,721
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	344,527			344,527
Subtotal	50	4,448,396	-	-	4,448,396
TOTAL REVENUE	51	118,097,962	-	30,736,479	87,361,483

*For the year ended December 31, 1990.*

## Kingston C

**2LT - OP**

[illegible]

*For the year ended December 31, 1990.*

## Kingston C

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1990.*

## Kingston C

2LT - OP  
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### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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	17,625,560	2,914,169	1,055,590	56.550000	66.529000	996,726	193,877	70,227	3,531	7,781	2,669	1,274,811
Separate consolidated													
Total all school board taxation	0						18,874,630	7,989,446	2,925,677	11,722	287,148	120,624	30,209,247

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Kingston C

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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	51,047	1,394	-	515,517
Protection to Persons and Property					
Fire	2	-	-	-	8,245
Police	3	64,110	-	113,000	89,929
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	37,230
Emergency measures	6	-	-	-	-
Subtotal	7	64,110	-	113,000	135,404
Transportation services					
Roadways	8	687,510	-	-	1,077,840
Winter Control	9	406,890	-	-	-
Transit	10	1,745,800	-	364,917	2,861,601
Parking	11	-	-	-	2,022,847
Street Lighting	12	-	-	-	100
Air Transportation	13	50,000	-	-	120,000
--	14	-	-	-	750,083
Subtotal	15	2,890,200	-	364,917	6,832,471
Environmental services					
Sanitary Sewer System	16	-	-	12,717	37,540
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	283,872	301,829
Garbage Collection	19	-	-	-	2,750
Garbage Disposal	20	-	-	-	292,173
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	296,589	634,292
Health Services					
Public Health Services	24	4,070,422	-	629,668	80,211
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,070,422	-	629,668	80,211
Social and Family Services					
General Assistance	31	8,112,339	-	-	2,500
Assistance to Aged Persons	32	5,003,002	-	-	2,121,877
Assitance to Children	33	108,980	-	-	-
Day Nurseries	34	1,323,792	-	-	16,861
--	35	-	-	-	-
Subtotal	36	14,548,113	-	-	2,141,238
Recreation and Cultural Services					
Parks and Recreation	37	5,820	-	-	1,962,247
Libraries	38	194,458	-	-	70,215
Other Cultural	39	13,044	-	-	966,469
Subtotal	40	213,322	-	-	2,998,931
Planning and Development					
Planning and Development	41	4,569	-	-	129,037
Commercial and Industrial	42	-	-	-	34,070
Residential Development	43	52,870	18,029	-	35,673
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	57,439	18,029	-	198,780
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	21,894,653	19,423	1,404,174	13,536,844

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	3,433,573	197,039	2,353,643	212,847	38,383	-	6,235,485
Protection to Persons and Property								
Fire	2	5,704,656	-	234,093	178,268	-	-	6,117,017
Police	3	7,661,261	160,598	603,344	419,083	-	-	8,844,286
Conservation Authority	4	-	-	-	-	225,157	-	225,157
Protective inspection and control	5	520,459	-	66,319	774	87,416	-	674,968
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	13,886,376	160,598	903,756	598,125	312,573	-	15,861,428
Transportation services								
Roadways	8	2,450,642	1,210,041	1,353,926	748,311	194,000	-	5,956,920
Winter Control	9	500,841	-	573,181	-	-	-	1,074,022
Transit	10	3,683,223	-	1,838,897	152,790	652,857	-	6,327,767
Parking	11	700,642	424,485	1,136,850	6,780	-	-	2,268,757
Street Lighting	12	-	27,608	330,383	12,478	-	-	370,469
Air Transportation	13	57,549	56,159	164,782	-	-	-	278,490
--	14	290,701	40,469	289,542	128,006	-	-	748,718
Subtotal	15	7,683,598	1,758,762	5,687,561	1,048,365	846,857	-	17,025,143
Environmental services								
Sanitary Sewer System	16	831,977	1,043,573	979,130	1,359	-	-	2,856,039
Storm Sewer System	17	27,105	-	19,013	-	-	-	46,118
Waterworks System	18	1,779,361	159,013	2,114,604	1,049,064	-	-	5,102,042
Garbage Collection	19	950,058	-	506,432	23,454	-	-	1,479,944
Garbage Disposal	20	-	-	1,247,918	17,450	-	-	1,265,368
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,588,501	1,202,586	4,867,097	1,091,327	-	-	10,749,511
Health Services								
Public Health Services	24	3,531,651	37,400	1,596,047	17,258	117,107	-	5,299,463
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	155,000	-	155,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	3,531,651	37,400	1,596,047	17,258	272,107	-	5,454,463
Social and Family Services								
General Assistance	31	1,004,562	-	167,136	3,467	9,243,586	-	10,418,751
Assistance to Aged Persons	32	6,723,845	-	1,440,204	34,881	57,727	-	8,256,657
Assitance to Children	33	83,773	-	13,569	11,722	576,369	-	685,433
Day Nurseries	34	679,212	-	66,295	12,270	825,217	-	1,582,994
--	35	-	-	-	-	-	-	-
Subtotal	36	8,491,392	-	1,687,204	62,340	10,702,899	-	20,943,835
Recreation and Cultural Services								
Parks and Recreation	37	3,281,315	59,441	1,729,398	437,364	74,000	-	5,581,518
Libraries	38	1,538,353	216,604	501,897	72,758	-	-	2,329,612
Other Cultural	39	244,809	42,469	869,380	161,603	194,116	-	1,512,377
Subtotal	40	5,064,477	318,514	3,100,675	671,725	268,116	-	9,423,507
Planning and Development								
Planning and Development	41	634,519	-	34,946	2,696	-	-	672,161
Commercial and Industrial	42	124,380	41,250	288,699	25,857	299,717	-	779,903
Residential Development	43	114,146	-	11,971	2,485	-	-	128,602
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	873,045	41,250	335,616	31,038	299,717	-	1,580,666
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	46,552,613	3,716,149	20,531,599	3,733,025	12,740,652	-	87,274,038

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		4,275,277	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		3,202,999	
Reserves and Reserve Funds	3		1,047,854	
	Subtotal	4	4,250,853	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		455,417	
- -	17		-	
	Subtotal *	18	455,417	
Grants and Loan Forgiveness				
Ontario	20		2,516,061	
Canada	21		1,038,988	
Other Municipalities	22		28,265	
	Subtotal	23	3,583,314	
Other Financing				
Prepaid Special Charges	24		12,937	
Proceeds From Sale of Land and Other Capital Assets	25		560,067	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		-	
	Subtotal	32	573,004	
	Total Sources of Financing	33	8,862,588	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		15,223,504	
	Subtotal	36	15,223,504	
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		547,886	
	Total Applications	42	15,771,390	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		11,184,079	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	702,007	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		11,886,086	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	11,184,079	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Kingston C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	65,916
Protection to Persons and Property					
Fire	2	-	-	-	441,880
Police	3	-	-	10,815	730,327
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	774
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	10,815	1,172,981
Transportation services					
Roadways	8	1,730,521	1,038,988	-	6,455,428
Winter Control	9	-	-	-	-
Transit	10	320,688	-	17,450	643,380
Parking	11	-	-	-	1,640,717
Street Lighting	12	-	-	-	700,430
Air Transportation	13	50,193	-	-	267,073
--	14	-	-	-	14,510
Subtotal	15	2,101,402	1,038,988	17,450	9,721,538
Environmental services					
Sanitary Sewer System	16	-	-	-	419,310
Storm Sewer System	17	180,901	-	-	452,054
Waterworks System	18	-	-	-	1,039,278
Garbage Collection	19	-	-	-	23,454
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	180,901	-	-	1,934,096
Health Services					
Public Health Services	24	-	-	-	17,258
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	17,258
Social and Family Services					
General Assistance	31	-	-	-	3,467
Assistance to Aged Persons	32	-	-	-	274,195
Assitance to Children	33	-	-	-	11,722
Day Nurseries	34	20,129	-	-	12,270
--	35	-	-	-	-
Subtotal	36	20,129	-	-	301,654
Recreation and Cultural Services					
Parks and Recreation	37	102,601	-	-	737,744
Libraries	38	-	-	-	73,166
Other Cultural	39	104,000	-	-	276,427
Subtotal	40	206,601	-	-	1,087,337
Planning and Development					
Planning and Development	41	-	-	-	49,091
Commercial and Industrial	42	7,028	-	-	871,200
Residential Development	43	-	-	-	1,485
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	7,028	-	-	921,776
Electricity	48	-	-	-	948
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,516,061	1,038,988	28,265	15,223,504

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Kingston C

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		1	\$
General Government	1	558,000	
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	4,756,465	
Winter Control	9	-	
Transit	10	-	
Parking	11	1,166,000	
Street Lighting	12	704,094	
Air Transportation	13	242,400	
--	14	-	
	Subtotal	15	6,868,959
Environmental services			
Sanitary Sewer System	16	3,372,514	
Storm Sewer System	17	-	
Waterworks System	18	613,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,985,514
Health Services			
Public Health Services	24	139,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	139,000
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	352,000	
Libraries	38	1,137,000	
Other Cultural	39	180,000	
	Subtotal	40	1,669,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,312,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	1,312,500
Electricity	48	3,986,000	
Gas	49	1,233,000	
Telephone	50	-	
	Total	51	19,751,973

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kingston C

For the year ended December 31, 1990.

		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	3,128,814	
: To Canada and agencies	2	257,159	
: To other	3	16,366,000	
	4	19,751,973	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	19,751,973	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	18,439,473	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	1,312,500	
--	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	4,950,257	
Total liability under OMERS plans			
- initial unfunded	34	998,592	
- 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	535,000	
- university support	40	-	
- leases and other agreements	41	240,074	
Other (specify)	42	190,000	
--	43	-	
--	44	-	
	45	6,913,923	Total

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Kingston C
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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. 1990 Debt Charges											
					principal	interest					
					1 \$	2 \$					
Recovered from the consolidated revenue fund				50	1,874,624	1,258,027					
- general tax rates *				51	-	-					
- special are rates and special charges				52	-	-					
- benefitting landowners				53	355,000	228,498					
- user rates (consolidated entities)				54	-	-					
Recovered from reserve funds				55	569,000	464,106					
Recovered from unconsolidated entities				57	148,000	144,072					
- hydro				58	-	-					
- gas and telephone				59	-	-					
--				60	-	-					
--				61	-	-					
--				62	-	-					
Total				78	2,946,624	2,094,703					
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 \$	
1991	60	1,973,698	1,257,435	-	-	725,000	534,831				
1992	61	2,050,419	1,048,212	-	-	662,000	460,391				
1993	62	2,130,343	831,376	-	-	671,000	391,896				
1994	63	1,636,699	631,721	-	-	631,000	322,343				
1995	64	1,455,000	463,680	-	-	599,000	256,971				
1996-2000	65	3,295,000	673,675	-	-	1,931,000	459,180				
2001 onwards	79	679,314	-	-	-	-	-				
interest to be earned on sinking funds *	69	-	-	-	-	-	-				
Downtown revitalization program	70	1,312,500	131,250	-	-	-	-				
Total	71	14,532,973	5,037,349	-	-	5,219,000	2,425,612				
* Includes interest to earned on Ministry of the Environment debt retirement funds											
9. Future principal payments on EXPECTED NEW debt											
										1 \$	
1991	72	900,000									
1992	73	1,400,000									
1993	74	1,900,000									
1994	75	2,500,000									
1995	76	2,695,000									
Total										77	9,395,000
10. Other notes (attach supporting schedules as required)											

## 1990 FINANCIAL INFORMATION RETURN

Municipality

## Kingston C

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1990.*

[illegible]



1990 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		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	- 191	14,368,956	206,739	-	14,575,695	13,961,644	378,253	235,572	-	14,575,469	- 417
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,308,519	35,713	-	3,344,232	3,256,397	11,751	76,084	-	3,344,232	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 107	11,339,709	163,060	-	11,502,769	11,011,184	305,710	185,790	-	11,502,684	- 192
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,300,113	13,981	-	1,314,094	1,274,811	9,497	29,786	-	1,314,094	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 298	30,317,297	419,493	-	30,736,790	29,504,036	705,211	527,232	-	30,736,479	- 609

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Kingston C

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		1	
		\$	
Balance at the beginning of the year	1	7,443,320	
Revenues			
Contributions from revenue fund	2	530,026	
Contributions from capital fund	3	1,945	
Lot levies and subdivider contributions	60	263,151	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	54,658	
- other	6	891,870	
--	9	-	
--	10	-	
--	11	10,000	
--	12	-	
	Total revenue	13	1,751,650
Expenditures			
Transferred to capital fund	14	1,047,855	
Transferred to revenue fund	15	449,721	
Charges for long term liabilities - principal and interest	16	-	
--	63	674	
--	20	-	
--	21	-	
	Total expenditure	22	1,498,250
Balance at the end of the year for:			
Reserves	23	244,961	
Reserve Funds	24	7,451,759	
	Total	25	7,696,720
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	142,185	
Sick leave	31	-	
Insurance	32	231,172	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	97,230	
- sanitary and storm sewers	36	7,466	
- parks and recreation	64	109,810	
- library	65	14,522	
- other cultural	66	351,784	
- water	38	60,303	
- transit	39	-	
- housing	40	846,963	
- industrial development	41	10,099	
- other and unspecified	42	24,799	
Lot levies and subdivider contributions	44	4,412,320	
Recreational land (the Planning Act)	46	154,516	
Parking revenues	45	1,137,366	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	13,645	
Vacation Pay - Council	52	-	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	20,000	
Business Improvement Area	56	-	
--	57		
	Total	58	7,696,720

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	8,340,829	-
Accounts receivable			
Canada	2	822,147	
Ontario	3	2,415,663	
Region or county	4	-	
Other municipalities	5	189,406	
School Boards	6	64,603	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	3,600,442	business taxes
Taxes receivable			
Current year's levies	9	3,066,256	-
Previous year's levies	10	454,381	-
Prior year's levies	11	112,082	-
Penalties and interest	12	324,888	-
Less allowance for uncollectables (negative)	13	- 200,000	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	963,966	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	19,751,973	
Other long term assets	20	429,893	-
Total	21	40,336,529	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C
------------

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	5,382,682		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	11,169,137		
Accounts payable and accrued liabilities				
Canada	26	4,119		
Ontario	27	477,999		
Region or county	28	-		
Other municipalities	29	120,688		
School Boards	30	-		
Trade accounts payable	31	3,674,269		
Other	32	1,402,551		
Other current liabilities	33	597,407		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	11,448,848		
- special area rates and special charges	35	1,312,500		
- benefitting landowners	36	31,625		
- user rates (consolidated entities)	37	1,740,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	5,219,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	7,696,720		
Accumulated net revenue (deficit)				
General revenue	42	- 420,827		
Special charges and special areas (specify)				
--	43	56,694		
--	44	40,382		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	713,023		
Libraries	49	- 20,866		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	792,766		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 609		
Unexpended capital financing / (unfinanced capital outlay)	58	- 11,184,079		
Total	59	40,336,529		

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	65			
Non-line Department Support Staff										2	-			
Fire										3	110			
Police										4	156			
Transit										5	87			
Public Works										6	199			
Health Services										7	160			
Homes for the Aged										8	140			
Other Social Services										9	38			
Parks and Recreation										10	78			
Libraries										11	37			
Planning										12	14			
Total										13	1,084			
										continuous full time employees December 31		other		
										1	2			
										\$	\$			
2. Total expenditures during the year on:														
Wages and salaries										14	36,249,201	4,205,918		
Employee benefits										15	5,676,903	420,591		
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	56,467,532			
Previous years' tax										17	1,930,528			
Penalties and interest										18	554,398			
Subtotal										19	58,952,458			
Discounts allowed										20	-			
Tax adjustments under section 362 and 363 of the Municipal Act														
- amounts added to the roll (negative)										22	-			
- amounts written off										23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act														
- recoverable from upper tier and school boards										24	332,187			
- recoverable from general municipal revenues										25	393,332			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	35,300			
- refunds										28	-			
Other (specify)										80	101,633			
Total reductions										29	59,814,910			
Amounts added to the tax roll for collection purposes only										30	34,079			
Business taxes written off under subsection 495(1) of the Municipal Act										81	-			
										1				
4. Tax due dates for 1990 (lower tier municipalities only)														
Interim billings: Number of installments										31	1			
Due date of first installment (YYYYMMDD)										32	19900228			
Due date of last installment (YYYYMMDD)										33	0			
Final billings: Number of installments										34	1			
Due date of first installment (YYYYMMDD)										35	19900630			
Due date of last installment (YYYYMMDD)										36	0			
										\$				
Supplementary taxes levied with 1994 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 Council	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	13,000,000	9,000,000	-	6,543,246
in 1992										59	19,000,000	10,000,000	-	2,500,000
in 1993										60	12,000,000	5,000,000	-	2,500,000
in 1994										61	12,000,000	6,000,000	-	2,500,000
in 1995										62	5,000,000	1,195,310	-	2,500,000
in 1996										63	61,000,000	31,195,310	-	16,543,246
Total														

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		216,190		201,638					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1990 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		27,875		1,492,385		2,615,105			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1990 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		-						27,875	
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, 1989		67		-		29,102,475		-		29,102,475	
Approved in 1990		68		1,100,000		6,291,393		-		7,391,393	
Financed in 1990		69		-		455,417		-		455,417	
No long term financing necessary		70		-		2,527,840		-		2,527,840	
Approved but not financed as at December 31, 1990		71		1,100,000		32,410,611		-		33,510,611	
Applications submitted but not approved as at Decemeber 31, 1990		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1991		1992		1993		1994		1995	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		88,000,000		90,000,000		95,000,000		100,000,000		105,000,000	