

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

ANALYSIS OF REVENUE FUND REVENUES

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	66,107,364	-	32,930,715	33,176,649
Direct water billings on ratepayers -- own municipality	2	4,708,339	-		4,708,339
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	2,694,678	-		2,694,678
-- other municipalities	5	-	-		-
Subtotal	6	73,510,381	-	32,930,715	40,579,666
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,801,487	-	-	1,801,487
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	511,207	-		511,207
The Municipal Act, section 157	10	1,294,500	-		1,294,500
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,105,979	-	565,981	539,998
Ontario Hydro	13	31,937	-	-	31,937
Liquor Control Board of Ontario	14	34,526	-	-	34,526
Other	15	-	-	-	-
Municipal enterprises	16	960,836	-	-	960,836
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,740,472	-	565,981	5,174,491
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	7,584,488	-	-	7,584,488
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	29,887,594			29,887,594
Canada specific grants	30	40,054			40,054
Other municipalities - grants and fees	31	1,677,352			1,677,352
Fees and service charges	32	14,354,247			14,354,247
Subtotal	33	45,959,247			45,959,247
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	945,529	-	-	945,529
Fines	37	642,895			642,895
Penalties and interest on taxes	38	1,052,709			1,052,709
Investment income - from own funds	39	-			-
- other	40	652,765			652,765
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	26,690			26,690
Contributions from reserves and reserve funds	44	631,047			631,047
Contributions from non-consolidated entities	45	-			-
--	46	-	-	-	
--	47	-	-	-	
--	48	-	-	-	
Sale of Land	49	3,249			3,249
Subtotal	50	3,954,884	-	-	3,954,884
TOTAL REVENUE	51	136,749,472	-	33,496,696	103,252,776

For the year ended December 31, 1991.

Kingston C

2LT - OP

4

[illegible]

For the year ended December 31, 1991.

Kingston C

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Municipality

Kingston C

2LT - OP

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[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	17,964,912	3,775,232	1,405,825	56.550000	66.529000	1,015,917	251,162	93,528	- 4,482	9,951	3,780	1,369,856
Separate consolidated													
Total all school board taxation	0						20,700,676	8,647,495	3,156,669	- 248,760	485,238	189,397	32,930,715

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	25,375	-	-	649,869
Protection to Persons and Property					
Fire	2	-	-	-	9,631
Police	3	56,340	-	167,912	181,355
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	39,595
Emergency measures	6	-	-	-	-
Subtotal	7	56,340	-	167,912	230,581
Transportation services					
Roadways	8	986,821	-	-	1,180,456
Winter Control	9	597,894	-	-	-
Transit	10	1,837,538	-	439,234	3,028,804
Parking	11	-	-	-	1,943,590
Street Lighting	12	-	-	-	3,253
Air Transportation	13	50,000	-	-	120,974
--	14	-	-	-	799,512
Subtotal	15	3,472,253	-	439,234	7,076,589
Environmental services					
Sanitary Sewer System	16	-	-	13,071	85,227
Storm Sewer System	17	-	-	-	-
Waterworks System	18	203,084	-	378,169	138,870
Garbage Collection	19	-	-	-	8,998
Garbage Disposal	20	-	-	-	944,048
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	203,084	-	391,240	1,177,143
Health Services					
Public Health Services	24	4,898,946	-	677,371	119,271
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,898,946	-	677,371	119,271
Social and Family Services					
General Assistance	31	13,848,833	-	1,595	3
Assistance to Aged Persons	32	5,548,201	-	-	2,133,684
Assitance to Children	33	121,833	-	-	-
Day Nurseries	34	1,407,602	-	-	42,749
--	35	-	-	-	-
Subtotal	36	20,926,469	-	1,595	2,176,436
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	1,763,799
Libraries	38	237,000	-	-	66,794
Other Cultural	39	9,631	-	-	903,897
Subtotal	40	252,631	-	-	2,734,490
Planning and Development					
Planning and Development	41	38,063	-	-	85,244
Commercial and Industrial	42	-	-	-	40,825
Residential Development	43	14,433	40,054	-	63,799
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	52,496	40,054	-	189,868
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	29,887,594	40,054	1,677,352	14,354,247

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	3,828,917	196,563	3,124,948	340,465	14,947	-	7,505,840
Protection to Persons and Property								
Fire	2	5,945,352	-	282,204	124,387	-	-	6,351,943
Police	3	8,590,997	-	663,389	519,972	-	-	9,774,358
Conservation Authority	4	-	-	-	-	255,361	-	255,361
Protective inspection and control	5	567,499	-	79,305	988	71,062	-	718,854
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,103,848	-	1,024,898	645,347	326,423	-	17,100,516
Transportation services								
Roadways	8	2,509,448	1,146,933	1,350,180	764,993	227,750	-	5,999,304
Winter Control	9	622,547	-	646,015	-	-	-	1,268,562
Transit	10	4,170,410	-	1,824,512	89,100	783,142	-	6,867,164
Parking	11	707,127	412,255	1,202,951	64,987	-	-	2,387,320
Street Lighting	12	-	85,811	332,407	-	-	-	418,218
Air Transportation	13	61,081	53,178	181,258	42,000	-	-	337,517
--	14	307,548	37,969	400,986	153,441	-	-	899,944
Subtotal	15	8,378,161	1,736,146	5,938,309	1,114,521	1,010,892	-	18,178,029
Environmental services								
Sanitary Sewer System	16	900,119	868,952	1,102,411	2,738	-	-	2,874,220
Storm Sewer System	17	16,708	-	10,903	-	-	-	27,611
Waterworks System	18	1,922,255	159,585	2,209,431	1,072,695	-	-	5,363,966
Garbage Collection	19	879,541	-	1,334,657	203,448	-	-	2,417,646
Garbage Disposal	20	-	-	1,942,155	792,766	1,384,978	-	4,119,899
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,718,623	1,028,537	6,599,557	2,071,647	1,384,978	-	14,803,342
Health Services								
Public Health Services	24	4,827,979	37,248	1,036,403	198,392	117,094	-	6,217,116
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	297,500	-	297,500
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	4,827,979	37,248	1,036,403	198,392	414,594	-	6,514,616
Social and Family Services								
General Assistance	31	1,126,904	-	222,148	19,695	15,309,479	-	16,678,226
Assistance to Aged Persons	32	7,677,233	-	1,518,554	55,020	57,376	-	9,308,183
Assitance to Children	33	100,254	-	19,753	1,826	694,020	-	815,853
Day Nurseries	34	783,526	-	72,288	5,711	845,974	-	1,707,499
--	35	-	-	-	-	-	-	-
Subtotal	36	9,687,917	-	1,832,743	82,252	16,906,849	-	28,509,761
Recreation and Cultural Services								
Parks and Recreation	37	3,433,723	56,076	1,636,163	300,238	82,276	-	5,508,476
Libraries	38	1,702,730	216,578	492,311	131,937	-	-	2,543,556
Other Cultural	39	267,129	40,191	801,413	105,562	173,161	-	1,387,456
Subtotal	40	5,403,582	312,845	2,929,887	537,737	255,437	-	9,439,488
Planning and Development								
Planning and Development	41	693,956	-	35,114	75,850	-	-	804,920
Commercial and Industrial	42	117,028	82,500	337,585	22,311	323,647	-	883,071
Residential Development	43	100,817	-	10,674	-	-	-	111,491
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	911,801	82,500	383,373	98,161	323,647	-	1,799,482
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	51,860,828	3,393,839	22,870,118	5,088,522	20,637,767	-	103,851,074

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	11,184,079	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,706,083	
Reserves and Reserve Funds	3	1,125,269	
Subtotal	4	4,831,352	
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	10,000,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	254,438	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	10,254,438	
Grants and Loan Forgiveness			
Ontario	20	10,807,769	
Canada	21	-	
Other Municipalities	22	15,535	
Subtotal	23	10,823,304	
Other Financing			
Prepaid Special Charges	24	32,596	
Proceeds From Sale of Land and Other Capital Assets	25	12,237	
Investment Income			
From Own Funds	26	-	
Other	27	55	
Donations	28	-	
--	30	-	
--	31	158,739	
Subtotal	32	203,627	
Total Sources of Financing	33	26,112,721	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	13,302,978	
Subtotal	36	13,302,978	
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	126,140	
Total Applications	42	13,429,118	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 1,499,524	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 5,950,967	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	4,451,443	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,499,524	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	196,807
Protection to Persons and Property					
Fire	2	-	-	-	817,053
Police	3	-	-	-	342,626
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	988
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,160,667
Transportation services					
Roadways	8	1,538,927	-	-	3,024,116
Winter Control	9	-	-	-	-
Transit	10	379,451	-	15,535	554,948
Parking	11	-	-	-	1,007,865
Street Lighting	12	-	-	-	44,917
Air Transportation	13	81,072	-	-	139,457
--	14	-	-	-	11,441
Subtotal	15	1,999,450	-	15,535	4,782,744
Environmental services					
Sanitary Sewer System	16	130,903	-	-	537,792
Storm Sewer System	17	389,964	-	-	967,614
Waterworks System	18	-	-	-	1,258,201
Garbage Collection	19	-	-	-	203,448
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	520,867	-	-	2,967,055
Health Services					
Public Health Services	24	-	-	-	198,392
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	198,392
Social and Family Services					
General Assistance	31	-	-	-	6,244
Assistance to Aged Persons	32	8,000,000	-	-	2,572,948
Assitance to Children	33	-	-	-	1,826
Day Nurseries	34	-	-	-	5,711
--	35	-	-	-	-
Subtotal	36	8,000,000	-	-	2,586,729
Recreation and Cultural Services					
Parks and Recreation	37	69,876	-	-	442,449
Libraries	38	-	-	-	26,419
Other Cultural	39	18,044	-	-	114,430
Subtotal	40	87,920	-	-	583,298
Planning and Development					
Planning and Development	41	-	-	-	189,246
Commercial and Industrial	42	199,532	-	-	638,040
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	199,532	-	-	827,286
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	10,807,769	-	15,535	13,302,978

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kingston C

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		1	\$
General Government	1	407,000	
Protection to Persons and Property			
Fire	2	911,903	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	911,903	
Transportation services			
Roadways	8	8,193,566	
Winter Control	9	-	
Transit	10	-	
Parking	11	4,509,000	
Street Lighting	12	646,724	
Air Transportation	13	603,800	
--	14	-	
	Subtotal 15	13,953,090	
Environmental services			
Sanitary Sewer System	16	3,363,333	
Storm Sewer System	17	-	
Waterworks System	18	632,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	3,995,333	
Health Services			
Public Health Services	24	116,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	116,000	
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	615,600	
Libraries	38	1,019,000	
Other Cultural	39	157,500	
	Subtotal 40	1,792,100	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,237,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	1,237,500	
Electricity	48	3,410,000	
Gas	49	1,084,000	
Telephone	50	-	
	Total 51	26,906,926	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kingston C

For the year ended December 31, 1991.

			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	2,864,464
: To Canada and agencies			2	191,462
: To other			3	23,851,000
	Subtotal		4	26,906,926
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	26,906,926
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	25,669,426
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	1,237,500
--			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	4,125,222
Total liability under OMERS plans				
- initial unfunded			34	858,993
- 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	307,500
- university support			40	-
- leases and other agreements			41	128,639
Other (specify)			42	120,000
--			43	2,480,000
--			44	-
	Total		45	8,020,354

Municipality

Kingston C

For the year ended December 31, 1991.

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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. 1991 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	1,743,902			1,078,097		
- special are rates and special charges	51	-			-		
- benefitting landowners	52	-			-		
- user rates (consolidated entities)	53	385,000			186,840		
Recovered from reserve funds	54	-			-		
Recovered from unconsolidated entities							
- hydro	55	576,000			406,489		
- gas and telephone	57	149,000			128,342		
--	56	-			-		
--	58	-			-		
--	59	-			-		
Total	78	2,853,902			1,799,768		
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 \$
1992	60	3,105,562	1,980,512	-	-	662,000	460,393
1993	61	3,185,486	1,693,276	-	-	671,000	391,896
1994	62	2,691,843	1,421,021	-	-	631,000	322,343
1995	63	2,510,143	1,175,980	-	-	599,000	256,971
1996	64	2,100,143	947,114	-	-	531,000	194,680
1997-2001	65	7,169,749	2,288,114	-	-	1,400,000	264,500
2002 onwards	79	1,650,000	412,200	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	22,412,926	9,918,217	-	-	4,494,000	1,890,783
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	667,000					
1994	74	1,167,000					
1995	75	1,167,000					
1996	76	1,867,000					
Total	77	4,868,000					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

[illegible]

1991 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	- 417	15,648,913	225,717	-	15,874,630	15,208,390	416,078	250,561	-	15,875,029	- 18
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,830,960	24,961	-	3,855,921	3,737,487	30,439	87,995	-	3,855,921	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 193	12,174,919	165,946	-	12,340,865	11,836,716	309,134	195,175	-	12,341,025	- 33
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,415,472	9,249	-	1,424,721	1,369,856	22,615	32,250	-	1,424,721	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 610	33,070,264	425,873	-	33,496,137	32,152,449	778,266	565,981	-	33,496,696	- 51

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kingston C

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		1	
		\$	
Balance at the beginning of the year	1	7,696,720	
Revenues			
Contributions from revenue fund	2	1,382,439	
Contributions from capital fund	3	99,450	
Lot levies and subdivider contributions	60	702,204	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	49,289	
- other	6	663,302	
--	9	43,706	
--	10	64,402	
--	11	-	
--	12	-	
Total revenue	13	3,004,792	
Expenditures			
Transferred to capital fund	14	1,125,269	
Transferred to revenue fund	15	631,047	
Charges for long term liabilities - principal and interest	16	-	
--	63	2,700	
--	20	-	
--	21	-	
Total expenditure	22	1,759,016	
Balance at the end of the year for:			
Reserves	23	451,435	
Reserve Funds	24	8,491,061	
	Total 25	8,942,496	
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	165,079	
Sick leave	31	-	
Insurance	32	214,690	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	106,230	
- sanitary and storm sewers	36	8,584	
- parks and recreation	64	121,378	
- library	65	113,112	
- other cultural	66	460,314	
- water	38	13,761	
- transit	39	-	
- housing	40	802,787	
- industrial development	41	-	
- other and unspecified	42	26,848	
Lot levies and subdivider contributions	44	5,016,534	
Recreational land (the Planning Act)	46	191,492	
Parking revenues	45	793,031	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	20,574	
Vacation Pay - Council	52	727,689	
Waste Site	53	64,402	
Police Commission	54	20,000	
Municipal Election	55	13,451	
Business Improvement Area	56	-	
--	57		
Total	58	8,942,496	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,250,115	-
Accounts receivable			
Canada	2	237,054	
Ontario	3	3,664,148	
Region or county	4	-	
Other municipalities	5	182,407	
School Boards	6	412,760	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,840,823	business taxes
Taxes receivable			
Current year's levies	9	4,046,193	419,933
Previous year's levies	10	1,305,360	177,079
Prior year's levies	11	278,154	149,744
Penalties and interest	12	666,804	129,591
Less allowance for uncollectables (negative)	13	- 510,666	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	1,256,105	portion of line 20
Capital outlay to be recovered in future years	19	26,906,926	for tax sale / tax
Other long term assets	20	507,029	registration
	21	54,043,212	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	8,750,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	40,043		
Ontario	27	14,722		
Region or county	28	-		
Other municipalities	29	262,984		
School Boards	30	-		
Trade accounts payable	31	4,754,347		
Other	32	1,326,020		
Other current liabilities	33	900,827		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	16,044,174		
- special area rates and special charges	35	1,237,500		
- benefitting landowners	36	21,252		
- user rates (consolidated entities)	37	5,110,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	4,494,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	8,942,496		
Accumulated net revenue (deficit)				
General revenue	42	- 433,114		
Special charges and special areas (specify)				
--	43	61,581		
--	44	74,658		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	871,337		
Libraries	49	- 11,588		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 51		
Unexpended capital financing / (unfinanced capital outlay)	58	1,499,524		
Total	59	54,043,212		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		20
Non-line Department Support Staff	2		51
Fire	3		110
Police	4		157
Transit	5		90
Public Works	6		188
Health Services	7		118
Homes for the Aged	8		128
Other Social Services	9		44
Parks and Recreation	10		76
Libraries	11		37
Planning	12		14
Total	13		1,033

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	40,038,880		3,983,920	
Employee benefits	15	7,217,383		620,645	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16			61,184,318	
Previous years' tax	17			1,275,579	
Penalties and interest	18			1,277,256	
Subtotal	19			63,737,153	
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			392,192	
- recoverable from general municipal revenues	25			647,303	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			35,600	
- refunds	28			-	
Other (specify)	80			420,536	
Total reductions	29			65,232,784	
Amounts added to the tax roll for collection purposes only	30			100,949	
Business taxes written off under subsection 495(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1991 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19910228
Due date of last installment (YYYYMMDD)	33		0
Final billings: Number of installments	34		1
Due date of first installment (YYYYMMDD)	35		19910630
Due date of last installment (YYYYMMDD)	36		0
			\$
Supplementary taxes levied with1994 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	19,000,000	10,000,000	-	13,288,413
in 1993	59	12,000,000	5,000,000	-	3,500,000
in 1994	60	12,000,000	-	-	3,500,000
in 1995	61	7,000,000	7,000,000	-	3,500,000
in 1996	62	7,000,000	4,121,533	-	3,500,000
Total	63	57,000,000	26,121,533	-	27,288,413

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end	82	171,909	168,313			
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	39	27,970	1,695,002	3,013,337		
In this municipality						
In other municipalities (specify municipality)						
--	40	-	-	-	-	
--	41	-	-	-	-	
--	42	-	-	-	-	
--	43	-	-	-	-	
--	64	-	-	-	-	
		number of residential units	1991 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	44	27,970	970,084	1,724,594		
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			-	-	
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, 1991	67	1,100,000	32,410,611	-	33,510,611	
Approved in 1991	68	-	5,535,000	-	5,535,000	
Financed in 1991	69	125,000	10,129,438	-	10,254,438	
No long term financing necessary	70	975,000	471,339	-	1,446,339	
Approved but not financed as at December 31, 1991	71	-	27,344,834	-	27,344,834	
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-	
12. Forecast of total revenue fund expenditures						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	98,000,000	100,000,000	103,000,000	105,000,000	107,500,000