

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	69,596,919	-	35,311,904	34,285,015
Direct water billings on ratepayers -- own municipality	2	4,652,244	-		4,652,244
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,039,210	-		4,039,210
-- other municipalities	5	-	-		-
Subtotal	6	78,288,373	-	35,311,904	42,976,469
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,845,591	-	-	1,845,591
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	520,242	-		520,242
The Municipal Act, section 157	10	1,314,300	-		1,314,300
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,164,553	-	607,120	557,433
Ontario Hydro	13	33,578	-	-	33,578
Liquor Control Board of Ontario	14	35,324	-	-	35,324
Other	15	-	-	-	-
Municipal enterprises	16	1,020,686	-	-	1,020,686
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,934,274	-	607,120	5,327,154
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	7,660,333	-	-	7,660,333
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	32,672,389			32,672,389
Canada specific grants	30	58,774			58,774
Other municipalities - grants and fees	31	754,451			754,451
Fees and service charges	32	13,730,236			13,730,236
Subtotal	33	47,215,850			47,215,850
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,061,568	-	-	1,061,568
Fines	37	1,175,310			1,175,310
Penalties and interest on taxes	38	1,121,114			1,121,114
Investment income - from own funds	39	-			-
- other	40	549,779			549,779
Sales of publications, equipment, etc	42	148,043			148,043
Contributions from capital fund	43	96,927			96,927
Contributions from reserves and reserve funds	44	1,528,594			1,528,594
Contributions from non-consolidated entities	45	1,496,521			1,496,521
--	46	41,567			41,567
--	47	-			-
--	48	-	-		
Sale of Land	49	-			-
Subtotal	50	7,219,423	-	-	7,219,423
TOTAL REVENUE	51	146,318,253	-	35,919,024	110,399,229







ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	18,278,572	4,430,066	1,660,390	80.511000	94.719000	1,471,627	419,612	157,270	- 3,117	14,660	6,090	2,066,142
Separate consolidated													
Total all school board taxation	0						22,622,981	8,984,665	3,245,978	- 87,895	392,837	153,338	35,311,903

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	7,399	-	-	855,606
Protection to Persons and Property					
Fire	2	-	-	-	11,233
Police	3	54,540	-	165,769	177,783
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	34,492
Emergency measures	6	-	-	-	-
Subtotal	7	54,540	-	165,769	223,508
Transportation services					
Roadways	8	983,171	-	-	934,310
Winter Control	9	600,000	-	-	-
Transit	10	2,425,306	-	64,175	2,677,953
Parking	11	-	-	-	2,114,547
Street Lighting	12	22,308	-	-	-
Air Transportation	13	50,000	-	-	118,956
--	14	-	-	-	835,260
Subtotal	15	4,080,785	-	64,175	6,681,026
Environmental services					
Sanitary Sewer System	16	-	-	60,049	111,781
Storm Sewer System	17	-	-	-	-
Waterworks System	18	27,061	-	463,847	130,737
Garbage Collection	19	-	-	-	12,645
Garbage Disposal	20	-	-	-	467,767
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	27,061	-	523,896	722,930
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	20,781,532	-	611	-
Assistance to Aged Persons	32	5,931,287	-	-	1,863,865
Assitance to Children	33	97,498	-	-	-
Day Nurseries	34	1,441,201	-	-	103,157
--	35	-	-	-	-
Subtotal	36	28,251,518	-	611	1,967,022
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	2,047,494
Libraries	38	208,645	-	-	36,574
Other Cultural	39	11,873	-	-	1,031,046
Subtotal	40	220,518	-	-	3,115,114
Planning and Development					
Planning and Development	41	806	-	-	110,710
Commercial and Industrial	42	-	-	-	33,720
Residential Development	43	29,762	58,774	-	20,600
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	30,568	58,774	-	165,030
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	32,672,389	58,774	754,451	13,730,236

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

Municipality

Kingston C

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		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	3,883,479	195,980	2,202,811	268,958	1,240	-	6,552,468
Protection to Persons and Property								
Fire	2	6,709,749	174,666	262,634	102,721	-	-	7,249,770
Police	3	9,143,208	-	727,856	298,659	-	-	10,169,723
Conservation Authority	4	-	-	-	-	260,553	-	260,553
Protective inspection and control	5	624,670	-	83,860	702	73,200	-	782,432
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	16,477,627	174,666	1,074,350	402,082	333,753	-	18,462,478
Transportation services								
Roadways	8	2,622,901	1,868,089	1,421,079	426,783	240,000	-	6,578,852
Winter Control	9	734,123	-	827,327	-	-	-	1,561,450
Transit	10	4,242,823	-	1,870,256	-	763,547	-	6,876,626
Parking	11	831,053	987,466	1,076,694	17,285	-	-	2,912,498
Street Lighting	12	-	109,992	366,233	-	-	-	476,225
Air Transportation	13	144,033	124,884	103,088	13,500	-	-	385,505
--	14	321,507	72,154	427,131	7,217	-	-	828,009
Subtotal	15	8,896,440	3,162,585	6,091,808	464,785	1,003,547	-	19,619,165
Environmental services								
Sanitary Sewer System	16	982,125	922,158	1,045,313	1,136,719	-	-	4,086,315
Storm Sewer System	17	42,219	-	31,214	-	-	-	73,433
Waterworks System	18	2,047,514	180,533	1,972,551	991,625	-	-	5,192,223
Garbage Collection	19	975,224	-	1,226,241	-	-	-	2,201,465
Garbage Disposal	20	-	-	1,911,283	-	1,788,080	-	3,699,363
Pollution Control	21	-	-	-	-	-	-	-
--	22	97	-	31,101	-	-	-	31,198
Subtotal	23	4,047,179	1,102,691	6,217,703	2,128,344	1,788,080	-	15,283,997
Health Services								
Public Health Services	24	-	-	-	-	533,880	-	533,880
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	160,000	-	160,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	693,880	-	693,880
Social and Family Services								
General Assistance	31	1,469,614	-	310,895	65,667	22,785,550	-	24,631,726
Assistance to Aged Persons	32	8,223,916	-	1,405,497	4,701	50,713	-	9,684,827
Assitance to Children	33	83,551	-	13,947	-	742,567	-	840,065
Day Nurseries	34	866,784	-	81,358	5,503	871,068	-	1,824,713
--	35	-	-	-	-	-	-	-
Subtotal	36	10,643,865	-	1,811,697	75,871	24,449,898	-	36,981,331
Recreation and Cultural Services								
Parks and Recreation	37	3,677,775	77,538	1,662,852	441,290	71,600	-	5,931,055
Libraries	38	1,866,430	216,606	522,573	160,118	-	-	2,765,727
Other Cultural	39	238,636	37,884	1,007,024	61,256	186,537	-	1,531,337
Subtotal	40	5,782,841	332,028	3,192,449	662,664	258,137	-	10,228,119
Planning and Development								
Planning and Development	41	746,973	-	63,683	79,575	-	-	890,231
Commercial and Industrial	42	147,904	82,500	321,155	25,348	319,133	-	896,040
Residential Development	43	100,083	-	9,829	111,020	-	-	220,932
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	994,960	82,500	394,667	215,943	319,133	-	2,007,203
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	50,726,391	5,050,450	20,985,485	4,218,647	28,847,668	-	109,828,641

For the year ended December 31, 1992.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	1,499,524	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,079,827	
Reserves and Reserve Funds	3		707,528	
Subtotal	4		2,787,355	
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		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		2,899,326	
Canada	21		-	
Other Municipalities	22		16,875	
Subtotal	23		2,916,201	
Other Financing				
Prepaid Special Charges	24		66,389	
Proceeds From Sale of Land and Other Capital Assets	25		36,003	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		311,236	
--	31		-	
Subtotal	32		413,628	
Total Sources of Financing	33		6,117,184	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		19,554,887	
Subtotal	36		19,554,887	
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		116,927	
Total Applications	42		19,671,814	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		12,055,106	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	457,985	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		12,513,091	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		12,055,106	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	235,766
Protection to Persons and Property					
Fire	2	-	-	-	148,422
Police	3	-	-	-	294,977
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	702
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	444,101
Transportation services					
Roadways	8	420,887	-	-	2,731,349
Winter Control	9	-	-	-	-
Transit	10	592,521	-	16,875	863,063
Parking	11	-	-	-	2,285
Street Lighting	12	-	-	-	-
Air Transportation	13	15,887	-	-	29,582
--	14	-	-	-	7,217
Subtotal	15	1,029,295	-	16,875	3,633,496
Environmental services					
Sanitary Sewer System	16	-	-	-	790,925
Storm Sewer System	17	353,084	-	-	1,640,266
Waterworks System	18	27,061	-	-	945,448
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	380,145	-	-	3,376,639
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	-	-	-	49,898
Assistance to Aged Persons	32	1,363,400	-	-	10,818,421
Assitance to Children	33	-	-	-	-
Day Nurseries	34	16,000	-	-	27,751
--	35	-	-	-	-
Subtotal	36	1,379,400	-	-	10,896,070
Recreation and Cultural Services					
Parks and Recreation	37	105,453	-	-	627,472
Libraries	38	-	-	-	84,076
Other Cultural	39	-	-	-	-
Subtotal	40	105,453	-	-	711,548
Planning and Development					
Planning and Development	41	-	-	-	60,209
Commercial and Industrial	42	5,033	-	-	195,984
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	5,033	-	-	256,193
Electricity	48	-	-	-	-
Gas	49	-	-	-	1,074
Telephone	50	-	-	-	-
Total	51	2,899,326	-	16,875	19,554,887

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Kingston C
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		1	\$
General Government	1	243,000	
Protection to Persons and Property			
Fire	2	820,443	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	820,443
Transportation services			
Roadways	8	7,117,230	
Winter Control	9	-	
Transit	10	-	
Parking	11	3,955,000	
Street Lighting	12	540,546	
Air Transportation	13	536,080	
--	14	-	
	Subtotal	15	12,148,856
Environmental services			
Sanitary Sewer System	16	2,784,400	
Storm Sewer System	17	-	
Waterworks System	18	506,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	3,290,400
Health Services			
Public Health Services	24	91,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	91,000
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	524,900	
Libraries	38	890,000	
Other Cultural	39	135,000	
	Subtotal	40	1,549,900
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,162,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	1,162,500
Electricity	48	2,899,000	
Gas	49	933,000	
Telephone	50	-	
	Total	51	23,138,099

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kingston C

For the year ended December 31, 1992.

		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	2,559,056	
: To Canada and agencies	2	120,043	
: To other	3	20,459,000	
	4	23,138,099	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	23,138,099	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	21,975,599	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	1,162,500	
--	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	4,221,055	
Total liability under OMERS plans			
- initial unfunded	34	709,622	
- 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	227,500	
- university support	40	-	
- leases and other agreements	41	635,466	
Other (specify)	42	40,000	
--	43	-	
--	44	-	
	45	5,833,643	Total

## Municipality

## Kingston C

*For the year ended December 31, 1992.*

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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. 1992 Debt Charges						
				principal	interest	
				1	2	
				\$	\$	
Recovered from the consolidated revenue fund						
- general tax rates *	50	2,384,827		1,460,734		
- special are rates and special charges	51	-		-		
- benefitting landowners	52	-		-		
- user rates (consolidated entities)	53	697,000		507,889		
Recovered from reserve funds	54	-		-		
Recovered from unconsolidated entities						
- hydro	55	511,000		347,877		
- gas and telephone	57	151,000		112,515		
--	56	25,000		11,890		
--	58	-		-		
--	59	-		-		
Total	78	3,768,827		2,440,905		
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
		1	2	3	4	5
		\$	\$	\$	\$	\$
1993	60	3,157,486	1,683,949	-	-	699,000
1994	61	2,660,842	1,414,563	-	-	662,000
1995	62	2,478,143	1,172,700	-	-	631,000
1996	63	2,100,143	947,113	-	-	531,000
1997	64	2,042,143	758,234	-	-	510,000
1998-2002	65	5,478,842	1,651,680	-	-	890,000
2003 onwards	79	1,297,500	245,400	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	19,215,099	7,873,639	-	-	3,923,000
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
						1
						\$
1993	72	-				-
1994	73	500,000				
1995	74	1,000,000				
1996	75	1,000,000				
1997	76	1,000,000				
Total	77	3,500,000				
10. Other notes (attach supporting schedules as required)						

## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Kingston C

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

[illegible]



## 1992 FINANCIAL INFORMATION RETURN

Municipality

### Kingston C

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	- 18	16,494,253	228,032	-	16,722,285	16,074,586	373,355	274,154	-	16,722,095	- 208
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,726,801	31,131	-	3,757,932	3,647,718	36,943	73,271	-	3,757,932	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 33	13,121,230	181,484	-	13,302,714	12,793,428	290,943	218,193	-	13,302,564	- 183
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,118,800	17,633	-	2,136,433	2,066,142	28,789	41,502	-	2,136,433	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 51	35,461,084	458,280	-	35,919,364	34,581,874	730,030	607,120	-	35,919,024	- 391

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Kingston C

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	8,942,498
Revenues		
Contributions from revenue fund	2	2,138,821
Contributions from capital fund	3	20,000
Development Charges Act	67	126,047
Lot levies and subdivider contributions	60	119,846
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	96,520
- other	6	502,127
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	3,003,361
Expenditures		
Transferred to capital fund	14	707,528
Transferred to revenue fund	15	1,528,594
Charges for long term liabilities - principal and interest	16	-
--	63	600
--	20	-
--	21	-
Total expenditure	22	2,236,722
Balance at the end of the year for:		
Reserves	23	340,872
Reserve Funds	24	9,368,265
Total	25	9,709,137
Analysed as follows:		
Working funds	26	62,540
Contingencies	27	5,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	69,552
Sick leave	31	-
Insurance	32	238,074
Workers' compensation	33	-
Capital expenditure - general administration	34	36,066
- roads	35	96,020
- sanitary and storm sewers	36	10,086
- parks and recreation	64	106,138
- library	65	104,456
- other cultural	66	461,659
- water	38	116,124
- transit	39	-
- housing	40	1,003,866
- industrial development	41	-
- other and unspecified	42	28,282
Development Charges Act	68	126,047
Lot levies and subdivider contributions	44	6,030,154
Recreational land (the Planning Act)	46	206,783
Parking revenues	45	342,476
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	4,309
Vacation Pay - Council	52	584,067
Waste Site	53	34,262
Police Commission	54	20,000
Municipal Election	55	13,451
Business Improvement Area	56	9,725
--	57	
Total	58	9,709,137

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	10,192,375	-
Accounts receivable			
Canada	2	1,142,468	
Ontario	3	2,985,855	
Region or county	4	237,148	
Other municipalities	5	38,430	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,629,292	business taxes
Taxes receivable			
Current year's levies	9	3,539,331	394,542
Previous year's levies	10	1,349,038	187,041
Prior year's levies	11	768,593	282,674
Penalties and interest	12	786,373	191,869
Less allowance for uncollectables (negative)	13	- 746,211	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	957,592	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	23,138,099	
Other long term assets	20	476,075	-
Total	21	49,494,458	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

For the year ended December 31, 1992.

Kingston C
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LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	7,485,097		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	11,944,985		
Accounts payable and accrued liabilities				
Canada	26	10,058		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	5,703,930		
Other	32	1,702,298		
Other current liabilities	33	637,057		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	13,603,319		
- special area rates and special charges	35	1,162,500		
- benefitting landowners	36	11,280		
- user rates (consolidated entities)	37	4,438,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	3,923,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	9,709,137		
Accumulated net revenue (deficit)				
General revenue	42	22,201		
Special charges and special areas (specify)				
--	43	59,517		
--	44	73,310		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	994,789		
Libraries	49	- 13,023		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 391		
Unexpended capital financing / (unfinanced capital outlay)	58	- 12,055,106		
Total	59	49,494,458		

1									
1. Number of continuous full time employees as at December 31									
Administration		1			20				
Non-line Department Support Staff		2			59				
Fire		3			105				
Police		4			147				
Transit		5			88				
Public Works		6			139				
Health Services		7			-				
Homes for the Aged		8			122				
Other Social Services		9			43				
Parks and Recreation		10			74				
Libraries		11			36				
Planning		12			16				
Total		13			849				
		continuous full time employees December 31		other					
		1	2						
		\$	\$						
2. Total expenditures during the year on:									
Wages and salaries		14	36,743,153		3,980,527				
Employee benefits		15	7,098,223		597,079				
1									
\$									
3. Reductions of tax roll during the year (lower tier municipalities only)									
Cash collections:		16	64,893,070						
Current year's tax		17	3,356,864						
Previous years' tax		18	999,166						
Penalties and interest		19	69,249,100						
Subtotal		20	-						
Discounts allowed		22	-						
Tax adjustments under section 363 and 364 of the Municipal Act		23	-						
- amounts added to the roll (negative)		24	524,330						
- amounts written off		25	727,587						
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		26	-						
- recoverable from upper tier and school boards		27	33,000						
- recoverable from general municipal revenues		28	-						
Transfers to tax sale and tax registration accounts		80	116,003						
The Municipal Elderly Residents' Assistance Act - reductions		29	70,650,020						
- refunds		30	-						
Other (specify)		81	-						
Total reductions									
Amounts added to the tax roll for collection purposes only									
Business taxes written off under subsection 441(1) of the Municipal Act									
1									
4. Tax due dates for 1992 (lower tier municipalities only)									
Interim billings:		31	1						
Number of installments		32	19920228						
Due date of first installment (YYYYMMDD)		33	0						
Due date of last installment (YYYYMMDD)		34	1						
Final billings:		35	19920630						
Number of installments		36	0						
Due date of first installment (YYYYMMDD)									
Due date of last installment (YYYYMMDD)									
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	12,000,000	7,500,000	-				
in 1993		59	12,000,000	7,500,000	5,483,000				
in 1994		60	7,000,000	-	-				
in 1995		61	7,000,000	5,000,000	-				
in 1996		62	7,000,000	8,636,852	-				
in 1997		63	45,000,000	28,636,852	5,483,000				
Total					17,500,000				

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		128,832	
						117,381	
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1992 billings residential units	all other properties	computer use only
				1	2	3	4
				\$	\$	\$	
Water							
In this municipality				39	27,970	1,674,808	2,977,436
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1992 billings residential units	all other properties	computer use only
				1	2	3	4
				\$	\$	\$	
Sewer							
In this municipality				44	27,970	1,454,116	2,585,094
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	-	26,121,533	-
Approved in 1992				68	1,600,000	3,927,813	-
Financed in 1992				69	-	-	-
No long term financing necessary				70	-	1,412,494	-
Approved but not financed as at December 31, 1992				71	1,600,000	28,636,852	-
Applications submitted but not approved as at Decemeber 31, 1992				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1993	1994	1995	1996
				1	2	3	4
				\$	\$	\$	\$
73				110,000,000	112,000,000	114,000,000	116,000,000
							118,000,000