

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10009

MUNICIPALITY OF: Kingston Tp

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	40,343,413	3,140,103	26,037,034	11,166,276
Direct water billings on ratepayers					
-- own municipality	2	1,861,013	-		1,861,013
-- other municipalities	3	6,097	-		6,097
Sewer surcharge on direct water billings					
-- own municipality	4	1,667,951	-		1,667,951
-- other municipalities	5	-	-		-
Subtotal	6	43,878,474	3,140,103	26,037,034	14,701,337
PAYMENTS IN LIEU OF TAXATION					
Canada	7	450,708	-	-	450,708
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	9,087	-		9,087
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	133,002	11,121	-	121,881
Liquor Control Board of Ontario	14	5,895	-	-	5,895
Other	15	2,754	-	-	2,754
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	601,446	11,121	-	590,325
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	1,891,203	-	-	1,891,203
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,699,967			4,699,967
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	205,515			205,515
Fees and service charges	32	1,527,972			1,527,972
Subtotal	33	6,433,454			6,433,454
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	518,735	-	-	518,735
Fines	37	11,358			11,358
Penalties and interest on taxes	38	704,409			704,409
Investment income - from own funds	39	57,482			57,482
- other	40	444,301			444,301
Sales of publications, equipment, etc	42	642			642
Contributions from capital fund	43	42,790			42,790
Contributions from reserves and reserve funds	44	1,816,164			1,816,164
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	54,085			54,085
Subtotal	50	3,649,966	-	-	3,649,966
TOTAL REVENUE	51	56,454,543	3,151,224	26,037,034	27,266,285

For the year ended December 31, 1992.

Kingston Tp

II. Upper tier purposes

[illegible]

For the year ended December 31, 1992.

Municipality

Kingston Tp

2LT - OP

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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, 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	14,654,887	2,571,982	1,078,040	90.668000	106.668000	1,328,729	274,348	114,993	16,467	5,731	3,193	1,743,461
Separate consolidated													
Total all school board taxation	0						17,003,838	6,231,446	2,437,575	131,238	140,149	92,788	26,037,034

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 Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	6,036	-	-	46,046
Protection to Persons and Property					
Fire	2	-	-	-	46,405
Police	3	-	-	-	131,570
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,000	-	7,801	60,527
Emergency measures	6	-	-	-	-
Subtotal	7	5,000	-	7,801	238,502
Transportation services					
Roadways	8	624,894	-	-	-
Winter Control	9	127,106	-	-	-
Transit	10	372,140	-	-	529,533
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,124,140	-	-	529,533
Environmental services					
Sanitary Sewer System	16	-	-	-	72,946
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	256,702	-	197,714	530
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	256,702	-	197,714	73,476
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	3,264,048	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	35,635	-	-	-
Subtotal	36	3,299,683	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	100	-	-	557,023
Libraries	38	-	-	-	2,963
Other Cultural	39	-	-	-	-
Subtotal	40	100	-	-	559,986
Planning and Development					
Planning and Development	41	8,306	-	-	74,502
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	58
Tile Drainage and Shoreline Assistance	45	-	-	-	5,869
--	46	-	-	-	-
Subtotal	47	8,306	-	-	80,429
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,699,967	-	205,515	1,527,972

		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	826,798	81,083	529,615	84,975	37,567	- 149,369	1,410,669
Protection to Persons and Property								
Fire	2	977,731	-	270,561	360,094	-	-	1,608,386
Police	3	-	-	3,498,226	48	-	-	3,498,274
Conservation Authority	4	-	-	-	-	268,326	-	268,326
Protective inspection and control	5	406,654	-	171,609	8,100	-	-	586,363
Emergency measures	6	-	-	-	-	75,630	-	75,630
Subtotal	7	1,384,385	-	3,940,396	368,242	343,956	-	6,036,979
Transportation services								
Roadways	8	1,240,133	-	798,661	729,315	-	-	2,768,109
Winter Control	9	252,248	-	162,451	-	-	-	414,699
Transit	10	26,612	-	1,266,384	7,500	-	-	1,300,496
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	18,857	122,357	-	-	-	141,214
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	1,518,993	18,857	2,349,853	736,815	-	-	4,624,518
Environmental services								
Sanitary Sewer System	16	123,126	1,066,837	1,366,777	199,249	-	70,700	2,826,689
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	372,023	402,904	555,485	247,070	-	78,669	1,656,151
Garbage Collection	19	553,487	-	112,765	63,500	-	-	729,752
Garbage Disposal	20	20,510	-	2,334,924	50,490	-	-	2,405,924
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,069,146	1,469,741	4,369,951	560,309	-	149,369	7,618,516
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	219,414	-	122,186	-	3,627,593	-	3,969,193
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	219,414	-	122,186	-	3,627,593	-	3,969,193
Recreation and Cultural Services								
Parks and Recreation	37	1,106,103	-	455,429	127,383	-	-	1,688,915
Libraries	38	-	-	28,263	-	-	-	28,263
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,106,103	-	483,692	127,383	-	-	1,717,178
Planning and Development								
Planning and Development	41	419,036	-	62,285	-	-	-	481,321
Commercial and Industrial	42	-	139,280	3,382	68,041	112,659	-	323,362
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	58	-	-	-	58
Tile Drainage and Shoreline Assistance	45	-	5,869	-	-	-	-	5,869
--	46	-	-	-	-	-	-	-
Subtotal	47	419,036	145,149	65,725	68,041	112,659	-	810,610
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,543,875	1,714,830	11,861,418	1,945,765	4,121,775	-	26,187,663

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,922,504	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	896,469	
Reserves and Reserve Funds	3	1,879,381	
	Subtotal	4	2,775,850
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	4,100,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	4,100,000
Grants and Loan Forgiveness			
Ontario	20	1,604,822	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	1,604,822
Other Financing			
Prepaid Special Charges	24	387,934	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
	Subtotal	32	387,934
	Total Sources of Financing	33	8,868,606
Applications			
Own Expenditures			
Short Term Interest Costs	34	139,188	
Other	35	6,103,252	
	Subtotal	36	6,242,440
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	102,790	
	Total Applications	42	6,345,230
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	600,872
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	1,160,831
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	81,468	
- Proceeds From Long Term Liabilities	46	478,491	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-
* - 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 Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	60,436
Protection to Persons and Property					
Fire	2	-	-	-	253,533
Police	3	-	-	-	8,648
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	262,181
Transportation services					
Roadways	8	71,000	-	-	1,041,585
Winter Control	9	-	-	-	-
Transit	10	345,242	-	-	460,323
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	416,242	-	-	1,501,908
Environmental services					
Sanitary Sewer System	16	5,500	-	-	337,574
Storm Sewer System	17	-	-	-	5,765
Waterworks System	18	-	-	-	778,135
Garbage Collection	19	-	-	-	86,646
Garbage Disposal	20	-	-	-	228,908
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	5,500	-	-	1,437,028
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	397,330	-	-	1,227,611
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	397,330	-	-	1,227,611
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	785,750	-	-	1,753,276
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	785,750	-	-	1,753,276
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,604,822	-	-	6,242,440

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Kingston Tp

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		1	\$
General Government	1	261,000	
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	132,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	92,714	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	224,714
Environmental services			
Sanitary Sewer System	16	3,297,045	
Storm Sewer System	17	-	
Waterworks System	18	3,301,361	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	6,598,406
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Recreation and Cultural Services			
Parks and Recreation	37	1,500,000	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal	40	1,500,000
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,389,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	14,095	
--	46	-	
	Subtotal	47	1,403,095
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total	51	9,987,215

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kingston Tp

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	14,095
: To Canada and agencies			2	2,903,406
: To other			3	7,069,714
	Subtotal		4	9,987,215
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	9,987,215
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	9,894,501
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	92,714
--			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	-
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	-

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kingston Tp

For the year ended December 31, 1992.

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	183,857	55,362				
- special are rates and special charges	51	533,434	342,064				
- benefitting landowners	52	211,170	66,734				
- user rates (consolidated entities)	53	286,490	35,719				
Recovered from reserve funds	54	55,410	203,730				
Recovered from unconsolidated entities							
- hydro	55	-	-				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	1,270,361	703,609				
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 \$
1993	60	818,445	758,882	96,578	173,422	-	-
1994	61	845,354	705,586	129,637	140,363	-	-
1995	62	820,527	646,816	165,643	104,357	-	-
1996	63	864,654	590,955	204,877	65,123	-	-
1997	64	836,963	533,898	247,675	22,325	-	-
1998-2002	65	2,604,461	1,758,202	-	-	-	-
2003 onwards	79	2,352,401	699,662	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	9,142,805	5,694,001	844,410	505,590	-	-
* 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	223,000					
1995	74	473,000					
1996	75	723,000					
1997	76	723,000					
Total	77	2,142,000					
10. Other notes (attach supporting schedules as required)							

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

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For the year ended December 31, 1992.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		490,275	6,913	497,188							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		400,216	5,643	405,859							
Road rate	6		1,846,691	26,039	1,872,730							
--	7		369,088	5,204	374,292							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	5,828	3,106,270	43,799	3,150,069	3,082,933	57,170	-	11,121	-	3,151,224	6,983
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	5,828	3,106,270	43,799	3,150,069	3,082,933	57,170	-	11,121	-	3,151,224	6,983

1992 FINANCIAL INFORMATION RETURN

Municipality

Kingston Tp

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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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	33	11,616,552	163,412	-	11,779,964	11,566,833	213,090	-	-	11,779,923	- 8
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,058,342	45,261	-	3,103,603	3,078,489	25,114	-	-	3,103,603	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 13,654	9,246,761	130,111	-	9,376,872	9,224,699	165,806	-	-	9,390,505	- 21
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	1,737,612	25,391	-	1,763,003	1,743,461	19,542	-	-	1,763,003	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 13,621	25,659,267	364,175	-	26,023,442	25,613,482	423,552	-	-	26,037,034	- 29

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kingston Tp

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	19,937,588
Revenues		
Contributions from revenue fund	2	1,049,296
Contributions from capital fund	3	60,000
Development Charges Act	67	402,625
Lot levies and subdivider contributions	60	1,601,605
Recreational land (the Planning Act)	61	14,955
Investment income - from own funds	5	81,706
- other	6	1,491,148
--	9	9,841
--	10	22,050
--	11	-
--	12	-
Total revenue	13	4,733,226
Expenditures		
Transferred to capital fund	14	1,879,381
Transferred to revenue fund	15	1,816,164
Charges for long term liabilities - principal and interest	16	259,140
--	63	-
--	20	-
--	21	-
Total expenditure	22	3,954,685
Balance at the end of the year for:		
Reserves	23	685,636
Reserve Funds	24	20,030,493
Total	25	20,716,129
Analysed as follows:		
Working funds	26	300,000
Contingencies	27	23,682
Ministry of the Environment funds for renewals, etc		
- sewer	28	356,887
- water	29	105,368
Replacement of equipment	30	3,311,634
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	129,664
- roads	35	112,300
- sanitary and storm sewers	36	454,912
- parks and recreation	64	383,984
- library	65	374,435
- other cultural	66	-
- water	38	561,448
- transit	39	2,313
- housing	40	-
- industrial development	41	15,000
- other and unspecified	42	4,609,522
Development Charges Act	68	264,324
Lot levies and subdivider contributions	44	9,418,094
Recreational land (the Planning Act)	46	87,037
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	21,389
Waste Site	53	67,621
Police Commission	54	116,515
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	20,716,129

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston Tp

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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	15,257,164	-
Accounts receivable			
Canada	2	135,603	
Ontario	3	1,635,716	
Region or county	4	938	
Other municipalities	5	183,232	
School Boards	6	-	portion of taxes
Waterworks	7	197,259	receivable for
Other (including unorganized areas)	8	439,440	business taxes
Taxes receivable			
Current year's levies	9	2,587,454	116,477
Previous year's levies	10	796,778	34,393
Prior year's levies	11	324,598	5,972
Penalties and interest	12	385,913	16,670
Less allowance for uncollectables (negative)	13	- 21,860	- 21,860
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	5,443,300	
Other	17	-	
Other current assets	18	1,168,902	portion of line 20
Capital outlay to be recovered in future years	19	9,987,215	for tax sale / tax
Other long term assets	20	-	registration
	21	38,521,652	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

For the year ended December 31, 1992.

Kingston Tp

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	13,595		
School Boards	30	-		
Trade accounts payable	31	2,472,872		
Other	32	364,489		
Other current liabilities	33	1,364,353		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,242,714		
- special area rates and special charges	35	3,153,304		
- benefitting landowners	36	1,287,597		
- user rates (consolidated entities)	37	1,459,190		
Recoverable from Reserve Funds	38	844,410		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	20,716,129		
Accumulated net revenue (deficit)				
General revenue	42	1,122,192		
Special charges and special areas (specify)				
--	43	541,453		
--	44	1,331,528		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	6,983		
School boards	57	- 29		
Unexpended capital financing / (unfinanced capital outlay)	58	600,872		
Total	59	38,521,652		

			1				
1. Number of continuous full time employees as at December 31							
Administration			1	5			
Non-line Department Support Staff			2	28			
Fire			3	11			
Police			4	-			
Transit			5	-			
Public Works			6	44			
Health Services			7	-			
Homes for the Aged			8	-			
Other Social Services			9	5			
Parks and Recreation			10	19			
Libraries			11	-			
Planning			12	9			
		Total	13	121			
			continuous full time employees December 31				
			1	2			
			\$	\$			
2. Total expenditures during the year on:			14				
Wages and salaries							
Employee benefits			15				
			1				
			\$				
3. Reductions of tax roll during the year (lower tier municipalities only)							
Cash collections:	Current year's tax		16	37,513,186			
	Previous years' tax		17	2,458,699			
	Penalties and interest		18	670,118			
		Subtotal	19	40,642,003			
Discounts allowed			20	-			
Tax adjustments under section 363 and 364 of the Municipal Act							
- amounts added to the roll (negative)			22	-			
- amounts written off			23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act							
- recoverable from upper tier and school boards			24	232,158			
			25	66,121			
- recoverable from general municipal revenues			26	-			
Transfers to tax sale and tax registration accounts			27	-			
The Municipal Elderly Residents' Assistance Act - reductions			28	-			
- refunds			29	-			
Other (specify)			30	-			
		Total reductions	31	40,940,282			
Amounts added to the tax roll for collection purposes only			32	28,587			
Business taxes written off under subsection 441(1) of the Municipal Act			33	43,237			
			1				
4. Tax due dates for 1992 (lower tier municipalities only)							
Interim billings:	Number of installments		34	1			
	Due date of first installment (YYYYMMDD)		35	19920331			
	Due date of last installment (YYYYMMDD)		36	0			
Final billings:	Number of installments		37	2			
	Due date of first installment (YYYYMMDD)		38	19920630			
	Due date of last installment (YYYYMMDD)		39	19920930			
				\$			
Supplementary taxes levied with 1994 due date			40	-			
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 1993			58	1,800,000	1,800,000	-	-
in 1994			59	2,000,000	-	-	2,000,000
in 1995			60	2,000,000	-	-	2,000,000
in 1996			61	-	-	-	-
in 1997			62	-	-	-	-
		Total	63	5,800,000	1,800,000	-	4,000,000

				balance of fund		loans outstanding		
				1		2		
				\$		\$		
6. Ontario Home Renewal Plan trust fund at year end				82		-		
7. Analysis of direct water and sewer billings as at December 31								
				number of residential units	1992 billings residential units	all other properties	computer use only	
				1	2	3	4	
					\$	\$		
Water								
In this municipality				39	10,598	1,352,665	508,348	
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	9,706	1,177,093	490,858	
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 1,022,265	
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	32,000	5,858,342	5,890,342	
Approved in 1992				68	-	3,189,000	3,189,000	
Financed in 1992				69	-	4,100,000	4,100,000	
No long term financing necessary				70	-	735,590	735,590	
Approved but not financed as at December 31, 1992				71	32,000	4,211,752	4,243,752	
Applications submitted but not approved as at Decemeber 31, 1992				72	-	-	-	
12. Forecast of total revenue fund expenditures								
				1993	1994	1995	1996	1997
				1	2	3	4	5
				\$	\$	\$	\$	\$
73				28,700,000	29,200,000	30,100,000	31,000,000	32,000,000