

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10009

MUNICIPALITY OF: Kingston Tp

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Municipality

|             |
|-------------|
| Kingston Tp |
|-------------|

13

|   |    | Total<br>Revenue | Upper<br>Tier<br>Purposes | School<br>Board<br>Purposes | Own<br>Purpose |
|---|----|------------------|---------------------------|-----------------------------|----------------|
|   |    | 1                | 2                         | 3                           | 4              |
|   |    | \$               | \$                        | \$                          | \$             |
| TAXATION  |    |                  |                           |                             |                |
| Taxation from schedule 2LTxx<br>or requisitions from schedule 2UT | 1  | 42,202,579       | 3,436,349                 | 27,132,731                  | 11,633,499     |
| Direct water billings on ratepayers<br>-- own municipality        | 2  | 1,910,138        | -                         |                             | 1,910,138      |
| -- other municipalities   | 3  | 6,097            | -                         |                             | 6,097          |
| Sewer surcharge on direct water billings<br>-- own municipality   | 4  | 1,736,446        | -                         |                             | 1,736,446      |
| -- other municipalities   | 5  | -                | -                         |                             | -              |
| Subtotal  | 6  | 45,855,260       | 3,436,349                 |                             | 27,132,731     |
| PAYMENTS IN LIEU OF TAXATION                                      |    |                  |                           |                             |                |
| Canada  | 7  | 556,114          | -                         | -                           | 556,114        |
| Canada Enterprises  | 8  | -                | -                         | -                           | -              |
| Ontario   |    |                  |                           |                             |                |
| The Municipal Tax Assistance Act                                  | 9  | 7,521            | -                         |                             | 7,521          |
| The Municipal Act, section 157                                    | 10 | -                | -                         |                             | -              |
| Other   | 11 | -                | -                         |                             | -              |
| Ontario Enterprises   |    |                  |                           |                             |                |
| Ontario Housing Corporation                                       | 12 | -                | -                         | -                           | -              |
| Ontario Hydro   | 13 | 136,797          | 11,955                    | -                           | 124,842        |
| Liquor Control Board of Ontario                                   | 14 | 6,091            | -                         | -                           | 6,091          |
| Other   | 15 | 1,469            | -                         | -                           | 1,469          |
| Municipal enterprises   | 16 | -                | -                         | -                           | -              |
| Other municipalities and enterprises                              | 17 | -                | -                         | -                           | -              |
| Subtotal  | 18 | 707,992          | 11,955                    | -                           | 696,037        |
| 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 | 1,502,258        | -                         | -                           | 1,502,258      |
| REVENUES FOR SPECIFIC FUNCTIONS                                   |    |                  |                           |                             |                |
| Ontario specific grants   | 29 | 5,453,094        |                           |                             | 5,453,094      |
| Canada specific grants  | 30 | -                |                           |                             | -              |
| Other municipalities - grants and fees                            | 31 | 50,521           |                           |                             | 50,521         |
| Fees and service charges  | 32 | 1,616,384        |                           |                             | 1,616,384      |
| Subtotal  | 33 | 7,119,999        |                           |                             | 7,119,999      |
| OTHER REVENUES  |    |                  |                           |                             |                |
| Trailer revenue and licences                                      | 34 | -                |                           |                             | -              |
| Licences and permits  | 35 | 484,356          | -                         | -                           | 484,356        |
| Fines   | 37 | 26,502           |                           |                             | 26,502         |
| Penalties and interest on taxes                                   | 38 | 726,914          |                           |                             | 726,914        |
| Investment income - from own funds                                | 39 | 285,583          |                           |                             | 285,583        |
| - other   | 40 | 8,998            |                           |                             | 8,998          |
| Sales of publications, equipment, etc                             | 42 | 21               |                           |                             | 21             |
| Contributions from capital fund                                   | 43 | 64,680           |                           |                             | 64,680         |
| Contributions from reserves and reserve funds                     | 44 | 602,457          |                           |                             | 602,457        |

*For the year ended December 31, 1993.*

## Kingston Tp

**2LT - OP**

[illegible]

*For the year ended December 31, 1993.*

## Kingston Tp

## II. Upper tier purposes



ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

|             |
|-------------|
| Kingston Tp |
|-------------|

2LT - OP  
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| LOCAL TAXABLE ASSESSMENT        |      |                         |                              |           | MILL RATES              |   | TAXES LEVIED            |                              |           | SUPPLEMENTARY TAXES     |                              |          | TOTAL                    |
|---------------------------------|------|-------------------------|------------------------------|-----------|-------------------------|---|-------------------------|------------------------------|-----------|-------------------------|------------------------------|----------|--------------------------|
|                                 |      | residential<br>and farm | commercial<br>and industrial | business  | residential<br>and farm | commercial,<br>industrial and<br>business | residential<br>and farm | commercial<br>and industrial | business  | residential<br>and farm | commercial<br>and industrial | business | total<br>columns 6 to 11 |
|                                 |      | 1                       | 2                            | 3         | 4                       | 5   | 6                       | 7                            | 8         | 9                       | 10                           | 11       | 12                       |
|                                 | MAID | \$                      | \$                           | \$        | \$                      | \$  | \$                      | \$                           | \$        | \$                      | \$                           | \$       | \$                       |
| Secondary separate              |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| General                         | 0    | 15,490,887              | 2,705,331                    | 1,187,830 | 87.406000               | 102.831000                                | 1,353,996               | 278,192                      | 122,146   | 8,054                   | 8,074                        | 3,372    | 1,773,834                |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| Separate consolidated           |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
|                                 |      |                         |                              |           |                         |   |                         |                              |           |                         |                              |          |                          |
| Total all school board taxation | 0    |                         |                              |           |                         |   | 17,868,340              | 6,387,129                    | 2,512,452 | 42,941                  | 209,401                      | 112,468  | 27,132,731               |

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]



1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

Kingston Tp

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|  |    | Ontario<br>Specific<br>Grants | Canada<br>Grants | other<br>municipalities<br>grants, fees and<br>service charges | fees and<br>service<br>charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
|  |    | 1<br>\$                       | 2<br>\$          | 3<br>\$  | 4<br>\$                        |
| General Government                     | 1  | 6,036                         | -                | -  | 55,250                         |
| Protection to Persons and Property     |    |                               |                  |  |                                |
| Fire                                   | 2  | -                             | -                | -  | 39,888                         |
| Police                                 | 3  | -                             | -                | -  | 134,857                        |
| Conservation Authority                 | 4  | -                             | -                | -  | -                              |
| Protective inspection and control      | 5  | 3,865                         | -                | 4  | 56,794                         |
| Emergency measures                     | 6  | -                             | -                | -  | -                              |
| Subtotal                               | 7  | 3,865                         | -                | 4  | 231,539                        |
| Transportation services                |    |                               |                  |  |                                |
| Roadways                               | 8  | 759,885                       | -                | -  | -                              |
| Winter Control                         | 9  | 174,115                       | -                | -  | -                              |
| Transit                                | 10 | 301,119                       | -                | -  | 436,246                        |
| Parking                                | 11 | -                             | -                | -  | -                              |
| Street Lighting                        | 12 | -                             | -                | -  | -                              |
| Air Transportation                     | 13 | -                             | -                | -  | -                              |
| --                                     | 14 | -                             | -                | -  | -                              |
| Subtotal                               | 15 | 1,235,119                     | -                | -  | 436,246                        |
| Environmental services                 |    |                               |                  |  |                                |
| Sanitary Sewer System                  | 16 | -                             | -                | -  | 70,631                         |
| Storm Sewer System                     | 17 | -                             | -                | -  | -                              |
| Waterworks System                      | 18 | -                             | -                | -  | 7,982                          |
| Garbage Collection                     | 19 | -                             | -                | -  | -                              |
| Garbage Disposal                       | 20 | 162,891                       | -                | 50,517   | 394                            |
| Pollution Control                      | 21 | -                             | -                | -  | -                              |
| --                                     | 22 | -                             | -                | -  | -                              |
| Subtotal                               | 23 | 162,891                       | -                | 50,517   | 79,007                         |
| 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 | 4,045,083                     | -                | -  | -                              |
| Assistance to Aged Persons             | 32 | -                             | -                | -  | -                              |
| Assitance to Children                  | 33 | -                             | -                | -  | -                              |
| Day Nurseries                          | 34 | -                             | -                | -  | -                              |
| --                                     | 35 | -                             | -                | -  | -                              |
| Subtotal                               | 36 | 4,045,083                     | -                | -  | -                              |
| Recreation and Cultural Services       |    |                               |                  |  |                                |
| Parks and Recreation                   | 37 | 100                           | -                | -  | 724,088                        |
| Libraries                              | 38 | -                             | -                | -  | 3,068                          |
| Other Cultural                         | 39 | -                             | -                | -  | -                              |
| Subtotal                               | 40 | 100                           | -                | -  | 727,156                        |
| Planning and Development               |    |                               |                  |  |                                |
| Planning and Development               | 41 | -                             | -                | -  | 81,259                         |
| Commercial and Industrial              | 42 | -                             | -                | -  | -                              |
| Residential Development                | 43 | -                             | -                | -  | -                              |
| Agriculture and Reforestation          | 44 | -                             | -                | -  | 58                             |
| Tile Drainage and Shoreline Assistance | 45 | -                             | -                | -  | 5,869                          |
| --                                     | 46 | -                             | -                | -  | -                              |
| Subtotal                               | 47 | -                             | -                | -  | 87,186                         |
| Electricity                            | 48 | -                             | -                | -  | -                              |
| Gas                                    | 49 | -                             | -                | -  | -                              |
| Telephone                              | 50 | -                             | -                | -  | -                              |
| Total                                  | 51 | 5,453,094                     | -                | 50,521   | 1,616,384                      |

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality

Kingston Tp

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|  |    | Salaries<br>Wages and<br>Employee<br>Benefits | Net Long Term<br>Debt Charges | Materials,<br>Services,<br>Rents and<br>Financial<br>Expenses | Transfers<br>To Own<br>Funds | Other<br>Transfers | Inter-<br>Functional<br>Transfers | Total<br>Expenditures |
|--|----|---|-------------------------------|---|------------------------------|--------------------|-----------------------------------|-----------------------|
|  |    | 1   | 2                             | 3   | 4                            | 5                  | 6                                 | 7                     |
|  |    | \$  | \$                            | \$  | \$                           | \$                 | \$                                | \$                    |
| General Government                     | 1  | 831,404                                       | 80,465                        | 442,523   | 56,558                       | 43,808             | - 256,377                         | 1,198,381             |
| Protection to Persons and Property     |    |   |                               |   |                              |                    |                                   |                       |
| Fire                                   | 2  | 993,941                                       | -                             | 227,602   | 108,782                      | -                  | -                                 | 1,330,325             |
| Police                                 | 3  | -   | -                             | 3,394,920   | -                            | -                  | -                                 | 3,394,920             |
| Conservation Authority                 | 4  | -   | -                             | -   | -                            | 256,810            | -                                 | 256,810               |
| Protective inspection and control      | 5  | 420,340                                       | -                             | 125,644   | 383                          | -                  | -                                 | 546,367               |
| Emergency measures                     | 6  | -   | -                             | -   | -                            | 85,259             | -                                 | 85,259                |
| Subtotal                               | 7  | 1,414,281                                     | -                             | 3,748,166   | 109,165                      | 342,069            | -                                 | 5,613,681             |
| Transportation services                |    |   |                               |   |                              |                    |                                   |                       |
| Roadways                               | 8  | 1,275,916                                     | 13,361                        | 845,134   | 127,974                      | -                  | -                                 | 2,262,385             |
| Winter Control                         | 9  | 292,358                                       | 3,061                         | 193,650   | 29,323                       | -                  | -                                 | 518,392               |
| Transit                                | 10 | 27,084  | -                             | 1,220,026   | 30,000                       | 65,050             | -                                 | 1,342,160             |
| Parking                                | 11 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Street Lighting                        | 12 | -   | 18,857                        | 136,820   | -                            | -                  | -                                 | 155,677               |
| Air Transportation                     | 13 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 14 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 15 | 1,595,358                                     | 35,279                        | 2,395,630   | 187,297                      | 65,050             | -                                 | 4,278,614             |
| Environmental services                 |    |   |                               |   |                              |                    |                                   |                       |
| Sanitary Sewer System                  | 16 | 185,022                                       | 595,207                       | 1,641,047   | 828,534                      | -                  | 121,551                           | 3,371,361             |
| Storm Sewer System                     | 17 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Waterworks System                      | 18 | 356,146                                       | 435,514                       | 601,368   | 1,696,084                    | -                  | 134,826                           | 3,223,938             |
| Garbage Collection                     | 19 | 572,842                                       | -                             | 92,870  | 362                          | 485,336            | -                                 | 1,151,410             |
| Garbage Disposal                       | 20 | 39,628  | -                             | 1,311,252   | 30,000                       | -                  | -                                 | 1,380,880             |
| Pollution Control                      | 21 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 22 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 23 | 1,153,638                                     | 1,030,721                     | 3,646,537   | 2,554,980                    | 485,336            | 256,377                           | 9,127,589             |
| 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 | 251,292                                       | -                             | 107,111   | 929                          | 4,560,292          | -                                 | 4,919,624             |
| Assistance to Aged Persons             | 32 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Assitance to Children                  | 33 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Day Nurseries                          | 34 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| --                                     | 35 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 36 | 251,292                                       | -                             | 107,111   | 929                          | 4,560,292          | -                                 | 4,919,624             |
| Recreation and Cultural Services       |    |   |                               |   |                              |                    |                                   |                       |
| Parks and Recreation                   | 37 | 1,128,895                                     | 187,184                       | 497,079   | 99,862                       | -                  | -                                 | 1,913,020             |
| Libraries                              | 38 | -   | -                             | 35,296  | -                            | -                  | -                                 | 35,296                |
| Other Cultural                         | 39 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 40 | 1,128,895                                     | 187,184                       | 532,375   | 99,862                       | -                  | -                                 | 1,948,316             |
| Planning and Development               |    |   |                               |   |                              |                    |                                   |                       |
| Planning and Development               | 41 | 479,854                                       | -                             | 81,174  | 1,628                        | -                  | -                                 | 562,656               |
| Commercial and Industrial              | 42 | 2,447   | 227,776                       | 4,086   | 200,000                      | 129,521            | -                                 | 563,830               |
| Residential Development                | 43 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Agriculture and Reforestation          | 44 | -   | -                             | 58  | -                            | -                  | -                                 | 58                    |
| Tile Drainage and Shoreline Assistance | 45 | -   | 5,869                         | -   | -                            | -                  | -                                 | 5,869                 |
| --                                     | 46 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Subtotal                               | 47 | 482,301                                       | 233,645                       | 85,318  | 201,628                      | 129,521            | -                                 | 1,132,413             |
| Electricity                            | 48 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Gas                                    | 49 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Telephone                              | 50 | -   | -                             | -   | -                            | -                  | -                                 | -                     |
| Total                                  | 51 | 6,857,169                                     | 1,567,294                     | 10,957,660  | 3,210,419                    | 5,626,076          | -                                 | 28,218,618            |

For the year ended December 31, 1993.

|  |  |    |           |  |
|--|--|----|-----------|--|
|  |  |    | 1         |  |
|  |  |    | \$        |  |
| Unfinanced capital outlay (Unexpended capital financing)<br>at the beginning of the year | 1  | -  | 600,872   |  |
| Source of Financing  |  |    |           |  |
| Contributions from Own Funds   |  |    |           |  |
| Revenue Fund   | 2  |    | 2,027,700 |  |
| Reserves and Reserve Funds   | 3  |    | 2,298,061 |  |
|  | Subtotal   | 4  | 4,325,761 |  |
| 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   |    | 1,700,000 |  |
| Sinking Fund Debentures  | 14   |    | -         |  |
| Long Term Bank Loans   | 15   |    | -         |  |
| Long Term Reserve Fund Loans   | 16   |    | -         |  |
| - -  | 17   |    | -         |  |
|  | Subtotal *   | 18 | 1,700,000 |  |
| Grants and Loan Forgiveness  |  |    |           |  |
| Ontario  | 20   |    | 2,192,460 |  |
| Canada   | 21   |    | -         |  |
| Other Municipalities   | 22   |    | -         |  |
|  | Subtotal   | 23 | 2,192,460 |  |
| Other Financing  |  |    |           |  |
| Prepaid Special Charges  | 24   |    | 571,424   |  |
| Proceeds From Sale of Land and Other Capital Assets                                      | 25   |    | -         |  |
| Investment Income  |  |    |           |  |
| From Own Funds   | 26   |    | -         |  |
| Other  | 27   |    | -         |  |
| Donations  | 28   |    | 70,097    |  |
| --   | 30   |    | 8,381     |  |
| --   | 31   |    | -         |  |
|  | Subtotal   | 32 | 649,902   |  |
|  | Total Sources of Financing                                     | 33 | 8,868,123 |  |
| Applications   |  |    |           |  |
| Own Expenditures   |  |    |           |  |
| Short Term Interest Costs  | 34   |    | 3,302     |  |
| Other  | 35   |    | 9,628,347 |  |
|  | Subtotal   | 36 | 9,631,649 |  |
| 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   |    | 87,254    |  |
|  | Total Applications   | 42 | 9,718,903 |  |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year          | 43   |    | 249,908   |  |
| Amount Reported in Line 43 Analysed as Follows:  |  |    |           |  |
| Unapplied Capital Receipts (Negative)  | 44   | -  | 72,194    |  |
| To be Recovered From:  |  |    |           |  |
| - Taxation or User Charges Within Term of Council  | 45   |    | 126,928   |  |
| - Proceeds From Long Term Liabilities  | 46   |    | -         |  |
| - Transfers From Reserves and Reserve Funds  | 47   |    | -         |  |
| - -  | 48   |    | 195,174   |  |
|  | Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 249,908   |  |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities                           | 19   |    | -         |  |

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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  | 10,545         | -             | -                    | 146,323                |
| Protection to Persons and Property     |    |                |               |                      |                        |
| Fire                                   | 2  | -              | -             | -                    | 323,896                |
| Police                                 | 3  | -              | -             | -                    | -                      |
| Conservation Authority                 | 4  | -              | -             | -                    | -                      |
| Protective inspection and control      | 5  | -              | -             | -                    | -                      |
| Emergency measures                     | 6  | -              | -             | -                    | -                      |
| Subtotal                               | 7  | -              | -             | -                    | 323,896                |
| Transportation services                |    |                |               |                      |                        |
| Roadways                               | 8  | 26,926         | -             | -                    | 660,938                |
| Winter Control                         | 9  | -              | -             | -                    | -                      |
| Transit                                | 10 | 5,082          | -             | -                    | 6,777                  |
| Parking                                | 11 | -              | -             | -                    | -                      |
| Street Lighting                        | 12 | -              | -             | -                    | -                      |
| Air Transportation                     | 13 | -              | -             | -                    | -                      |
| --                                     | 14 | -              | -             | -                    | -                      |
| Subtotal                               | 15 | 32,008         | -             | -                    | 667,715                |
| Environmental services                 |    |                |               |                      |                        |
| Sanitary Sewer System                  | 16 | -              | -             | -                    | 566,870                |
| Storm Sewer System                     | 17 | -              | -             | -                    | 30,768                 |
| Waterworks System                      | 18 | -              | -             | -                    | 2,226,807              |
| Garbage Collection                     | 19 | -              | -             | -                    | -                      |
| Garbage Disposal                       | 20 | -              | -             | -                    | 667,517                |
| Pollution Control                      | 21 | -              | -             | -                    | -                      |
| --                                     | 22 | -              | -             | -                    | -                      |
| Subtotal                               | 23 | -              | -             | -                    | 3,491,962              |
| 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 | 332,297        | -             | -                    | 2,334,829              |
| Libraries                              | 38 | -              | -             | -                    | -                      |
| Other Cultural                         | 39 | -              | -             | -                    | -                      |
| Subtotal                               | 40 | 332,297        | -             | -                    | 2,334,829              |
| Planning and Development               |    |                |               |                      |                        |
| Planning and Development               | 41 | -              | -             | -                    | -                      |
| Commercial and Industrial              | 42 | 1,817,610      | -             | -                    | 2,666,924              |
| Residential Development                | 43 | -              | -             | -                    | -                      |
| Agriculture and Reforestation          | 44 | -              | -             | -                    | -                      |
| Tile Drainage and Shoreline Assistance | 45 |                |               |                      |                        |
| --                                     | 46 | -              | -             | -                    | -                      |
| Subtotal                               | 47 | 1,817,610      | -             | -                    | 2,666,924              |
| Electricity                            | 48 | -              | -             | -                    | -                      |
| Gas                                    | 49 | -              | -             | -                    | -                      |
| Telephone                              | 50 | -              | -             | -                    | -                      |
| Total                                  | 51 | 2,192,460      | -             | -                    | 9,631,649              |

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

|             |
|-------------|
| Kingston Tp |
|-------------|

7  
11

|  |             |            |    |
|--|-------------|------------|----|
|  |             | 1          | \$ |
| General Government                     | 1           | 205,000    |    |
| Protection to Persons and Property     |             |            |    |
| Fire                                   | 2           | -          |    |
| Police                                 | 3           | -          |    |
| Conservation Authority                 | 4           | -          |    |
| Protective inspection and control      | 5           | -          |    |
| Emergency measures                     | 6           | -          |    |
| Protective inspection and control      | Subtotal 7  | -          |    |
| Transportation services                |             |            |    |
| Roadways                               | 8           | 127,212    |    |
| Winter Control                         | 9           | -          |    |
| Transit                                | 10          | -          |    |
| Parking                                | 11          | -          |    |
| Street Lighting                        | 12          | 73,857     |    |
| Air Transportation                     | 13          | -          |    |
| --                                     | 14          | -          |    |
|  | Subtotal 15 | 201,069    |    |
| Environmental services                 |             |            |    |
| Sanitary Sewer System                  | 16          | 3,041,353  |    |
| Storm Sewer System                     | 17          | -          |    |
| Waterworks System                      | 18          | 2,882,258  |    |
| Garbage Collection                     | 19          | -          |    |
| Garbage Disposal                       | 20          | -          |    |
| Pollution Control                      | 21          | -          |    |
| --                                     | 22          | -          |    |
|  | Subtotal 23 | 5,923,611  |    |
| 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          | 1,945,005  |    |
| Libraries                              | 38          | -          |    |
| Other Cultural                         | 39          | -          |    |
|  | Subtotal 40 | 1,945,005  |    |
| Planning and Development               |             |            |    |
| Planning and Development               | 41          | -          |    |
| Commercial and Industrial              | 42          | 2,487,327  |    |
| Residential Development                | 43          | -          |    |
| Agriculture and Reforestation          | 44          | -          |    |
| Tile Drainage and Shoreline Assistance | 45          | 10,181     |    |
| --                                     | 46          | -          |    |
|  | Subtotal 47 | 2,497,508  |    |
| Electricity                            | 48          | -          |    |
| Gas                                    | 49          | -          |    |
| Telephone                              | 50          | -          |    |
|  | Total 51    | 10,772,193 |    |

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Kingston Tp

For the year ended December 31, 1993.

|   |    |            |    |
|---|----|------------|----|
|   |    | 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  | 10,181     |    |
| : To Canada and agencies  | 2  | 2,666,155  |    |
| : To other  | 3  | 8,095,857  |    |
| Subtotal  | 4  | 10,772,193 |    |
| 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 | 10,772,193 |    |
| Amount reported in line 15 analyzed as follows:   |    |            |    |
| Sinking fund debentures   | 16 | -          |    |
| Installment (serial) debentures   | 17 | 10,698,336 |    |
| Long term bank loans  | 18 | -          |    |
| Lease purchase agreements   | 19 | -          |    |
| Mortgages   | 20 | -          |    |
| Ministry of the Environment   | 22 | -          |    |
| --  | 23 | 73,857     |    |
| --  | 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 | -  |

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

|             |
|-------------|
| Kingston Tp |
|-------------|

|  |    |   |                                   |   |                 |
|--|----|---|-----------------------------------|---|-----------------|
| 6. Ministry of the Environment Provincial Projects                                 |    |   |                                   |   |                 |
|  |    |   | accumulated<br>surplus (deficit)  | total<br>outstanding<br>capital<br>obligation | debt<br>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. 1993 Debt Charges   |    |   |                                   |   |                 |
|  |    |   | principal                         |   | interest        |
|  |    |   | 1                                 | 2   |                 |
|  |    |   | \$                                | \$  |                 |
| Recovered from the consolidated revenue fund                                       | 50 | 231,526   | 282,757                           |   |                 |
| - general tax rates *  | 51 | 241,439   | 321,988                           |   |                 |
| - special are rates and special charges  | 52 | 69,258  | 123,024                           |   |                 |
| - benefitting landowners   | 53 | 297,302   | -                                 |   |                 |
| - user rates (consolidated entities)   | 54 | 75,498  | 205,362                           |   |                 |
| Recovered from reserve funds   | 55 | -   | -                                 |   |                 |
| Recovered from unconsolidated entities   | 56 | -   | -                                 |   |                 |
| - hydro  | 57 | -   | -                                 |   |                 |
| - gas and telephone  | 58 | -   | -                                 |   |                 |
| --   | 59 | -   | -                                 |   |                 |
| --   | 59 | -   | -                                 |   |                 |
| --   | 59 | -   | -                                 |   |                 |
| Total  | 78 | 915,023   | 933,131                           |   |                 |
| 8. Future principal and interest payments on EXISTING net debt                     |    |   |                                   |   |                 |
|  |    | recoverable from the<br>consolidated revenue fund | recoverable from<br>reserve funds | recoverable from<br>unconsolidated entities   |                 |
|  |    | principal   | interest                          | principal                                     | interest        |
|  |    | 1   | 2                                 | 3   | 4               |
|  |    | \$  | \$                                | \$  | \$              |
| 1994   |    | 940,213   | 812,050                           | 101,778                                       | 168,222         |
| 1995   |    | 913,805   | 754,175                           | 142,365                                       | 127,635         |
| 1996   |    | 956,960   | 698,999                           | 186,571                                       | 83,429          |
| 1997   |    | 929,694   | 642,430                           | 234,944                                       | 35,056          |
| 1998   |    | 739,540   | 590,763                           | -   | -               |
| 1999-2003  |    | 2,869,545   | 1,971,401                         | -   | -               |
| 2004 onwards   |    | 2,756,778   | 693,585                           | -   | -               |
| interest to be earned on sinking funds *   | 69 | -   | -                                 | -   | -               |
| Downtown revitalization program  | 70 | -   | -                                 | -   | -               |
| Total  | 71 | 10,106,535  | 6,163,403                         | 665,658                                       | 414,342         |
| * Includes interest to earned on Ministry of the Environment debt retirement funds |    |   |                                   |   |                 |
| 9. Future principal payments on EXPECTED NEW debt                                  |    |   |                                   |   |                 |
|  |    |   |                                   | 1   |                 |
|  |    |   |                                   | \$  |                 |
| 1994   | 72 | -   |                                   |   |                 |
| 1995   | 73 | 150,000   |                                   |   |                 |
| 1996   | 74 | 315,000   |                                   |   |                 |
| 1997   | 75 | 445,000   |                                   |   |                 |
| 1998   | 76 | 560,000   |                                   |   |                 |
| Total  | 77 | 1,470,000   |                                   |   |                 |
| 10. Other notes (attach supporting schedules as required)                          |    |   |                                   |   |                 |

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

For the year ended December 31, 1993.

|  |    | Balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | total<br>expended | amount<br>levied | telephone<br>and<br>telegraph<br>taxation | share of<br>Provincial<br>grants | share of<br>payments<br>in lieu of<br>taxes | other | total<br>raised | balance<br>at end<br>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  |                                    | 516,865                  | 6,980                  | 523,845           |                  |   |                                  |   |       |                 |                              |
| Special pupose requisitions                          |    |                                    |                          |                        |                   |                  |   |                                  |   |       |                 |                              |
| Water rate   | 2  |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Transit rate   | 3  |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Sewer rate   | 4  |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Water rate   | 5  |                                    | 455,872                  | 6,157                  | 462,029           |                  |   |                                  |   |       |                 |                              |
| Road rate  | 6  |                                    | 2,005,746                | 27,087                 | 2,032,833         |                  |   |                                  |   |       |                 |                              |
| --   | 7  |                                    | 429,915                  | 5,805                  | 435,720           |                  |   |                                  |   |       |                 |                              |
| --   | 8  |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Payments in lieu of taxes                            | 9  |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Telephone and telegraph taxation                     | 10 |                                    | -                        | -                      | -                 |                  |   |                                  |   |       |                 |                              |
| Subtotal levied by mill rate -- general              | 11 | 6,983                              | 3,408,398                | 46,029                 | 3,454,427         | 3,376,164        | 60,185                                    | -                                | 11,955                                      | -     | 3,448,304       | 860                          |
| 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 | 6,983                              | 3,408,398                | 46,029                 | 3,454,427         | 3,376,164        | 60,185                                    | -                                | 11,955                                      | -     | 3,448,304       | 860                          |



## 1993 FINANCIAL INFORMATION RETURN

Municipality

Kingston Tp

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1993.*

|                               |    | Balance at<br>beginning<br>of year | amounts<br>requisitioned | supplementary<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>expended | amount<br>levied | telephone<br>and<br>telegraph<br>taxation | share of<br>payments<br>in lieu of<br>taxes | pupils'<br>fees, share<br>of trailer<br>licenses | total<br>raised | balance<br>at end<br>of year |
|-------------------------------|----|------------------------------------|--------------------------|------------------------|--|-------------------|------------------|---|---|--|-----------------|------------------------------|
|                               |    | 1                                  | 2                        | 3                      | 4  | 5                 | 6                | 7   | 8   | 9  | 10              | 11                           |
|                               |    | \$                                 | \$                       | \$                     | \$   | \$                | \$               | \$  | \$  | \$   | \$              | \$                           |
| <b>SCHOOL BOARDS</b>          |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| Elementary Public (specify)   |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 30 | - 8                                | 11,567,751               | 165,252                | -  | 11,733,003        | 11,525,540       | 207,494                                   | -   | -  | 11,733,034      | 23                           |
| --                            | 31 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Elementary separate (specify) |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 40 | -                                  | 3,356,393                | 36,881                 | -  | 3,393,274         | 3,359,164        | 34,110                                    | -   | -  | 3,393,274       | -                            |
| --                            | 41 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 42 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary Public (specify)    |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 50 | - 21                               | 10,062,218               | 143,176                | -  | 10,205,394        | 10,039,907       | 165,479                                   | -   | -  | 10,205,386      | - 29                         |
| --                            | 51 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Secondary separate (specify)  |    |                                    |                          |                        |  |                   |                  |   |   |  |                 |                              |
| --                            | 70 | -                                  | 1,781,536                | 19,501                 | -  | 1,801,037         | 1,773,834        | 27,203                                    | -   | -  | 1,801,037       | -                            |
| --                            | 71 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| --                            | 72 | -                                  | -                        | -                      | -  | -                 | -                | -   | -   | -  | -               | -                            |
| Total school boards           | 36 | - 29                               | 26,767,898               | 364,810                | -  | 27,132,708        | 26,698,445       | 434,286                                   | -   | -  | 27,132,731      | - 6                          |

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

|             |
|-------------|
| Kingston Tp |
|-------------|

10  
15

For the year ended December 31, 1993.

|  |    |            |    |
|--|----|------------|----|
|  |    | 1          | \$ |
| Balance at the beginning of the year                       | 1  | 20,716,129 |    |
| Revenues   |    |            |    |
| Contributions from revenue fund                            | 2  | 1,182,719  |    |
| Contributions from capital fund                            | 3  | 22,574     |    |
| Development Charges Act                                    | 67 | 712,192    |    |
| Lot levies and subdivider contributions                    | 60 | 1,720,240  |    |
| Recreational land (the Planning Act)                       | 61 | 64,863     |    |
| Investment income - from own funds                         | 5  | 3,302      |    |
| - other  | 6  | 1,377,013  |    |
| --   | 9  | 9,854      |    |
| --   | 10 | 5,571      |    |
| --   | 11 | 125        |    |
| --   | 12 | -          |    |
| Total revenue  | 13 | 5,098,453  |    |
| Expenditures   |    |            |    |
| Transferred to capital fund                                | 14 | 2,298,061  |    |
| Transferred to revenue fund                                | 15 | 602,457    |    |
| Charges for long term liabilities - principal and interest | 16 | 280,860    |    |
| --   | 63 | -          |    |
| --   | 20 | -          |    |
| --   | 21 | -          |    |
| Total expenditure  | 22 | 3,181,378  |    |
| Balance at the end of the year for:                        |    |            |    |
| Reserves   | 23 | 571,610    |    |
| Reserve Funds  | 24 | 22,061,594 |    |
| Total  | 25 | 22,633,204 |    |
| Analysed as follows:                                       |    |            |    |
| Working funds  | 26 | 300,000    |    |
| Contingencies  | 27 | 23,902     |    |
| Ministry of the Environment funds for renewals, etc        |    |            |    |
| - sewer  | 28 | 388,431    |    |
| - water  | 29 | 114,681    |    |
| Replacement of equipment                                   | 30 | 2,938,650  |    |
| Sick leave   | 31 | -          |    |
| Insurance  | 32 | -          |    |
| Workers' compensation                                      | 33 | -          |    |
| Capital expenditure - general administration               | 34 | 53,593     |    |
| - roads  | 35 | -          |    |
| - sanitary and storm sewers                                | 36 | 608,492    |    |
| - parks and recreation                                     | 64 | 385,060    |    |
| - library  | 65 | 375,602    |    |
| - other cultural   | 66 | -          |    |
| - water  | 38 | 589,282    |    |
| - transit  | 39 | -          |    |
| - housing  | 40 | -          |    |
| - industrial development                                   | 41 | 15,000     |    |
| - other and unspecified                                    | 42 | 3,796,305  |    |
| Development Charges Act                                    | 68 | 978,395    |    |
| Lot levies and subdivider contributions                    | 44 | 11,062,119 |    |
| Recreational land (the Planning Act)                       | 46 | 157,737    |    |
| 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 | 28,322     |    |
| Waste Site   | 53 | 41,774     |    |
| Police Commission  | 54 | 68,250     |    |
| Municipal Election   | 55 | 117,599    |    |
| Business Improvement Area                                  | 56 | 330,699    |    |
| --   | 57 |            |    |
| Total  | 58 | 22,633,204 |    |

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

|             |
|-------------|
| Kingston Tp |
|-------------|

11  
16

For the year ended December 31, 1993.

|  |    | 1          | 2   |
|--|----|------------|---|
|  |    | \$         | \$  |
| ASSETS   |    |            | portion of cash not<br>in chartered banks |
| Current assets                                 |    |            |   |
| Cash   | 1  | 11,935,748 | -   |
| Accounts receivable                            |    |            |   |
| Canada   | 2  | 296,301    |   |
| Ontario  | 3  | 2,364,420  |   |
| Region or county                               | 4  | -          |   |
| Other municipalities                           | 5  | 43,432     |   |
| School boards                                  | 6  | -          | portion of taxes                          |
| Waterworks                                     | 7  | 195,476    | receivable for                            |
| Other (including unorganized areas)            | 8  | 536,315    | business taxes                            |
| Taxes receivable                               |    |            |   |
| Current year's levies                          | 9  | 2,799,754  | 115,901                                   |
| Previous year's levies                         | 10 | 1,005,441  | 63,130                                    |
| Prior year's levies                            | 11 | 468,043    | 35,585                                    |
| Penalties and interest                         | 12 | 417,612    | 35,198                                    |
| Less allowance for uncollectables (negative)   | 13 | - 21,860   | - 21,860                                  |
| Investments                                    |    |            |   |
| Canada   | 14 | -          |   |
| Provincial                                     | 15 | -          |   |
| Municipal                                      | 16 | 7,303,454  |   |
| Other  | 17 | -          |   |
| Other current assets                           | 18 | 1,125,685  | portion of line 20                        |
| Capital outlay to be recovered in future years | 19 | 10,772,193 | for tax sale / tax                        |
| Other long term assets                         | 20 | -          | registration                              |
|  | 21 | 39,242,014 | -   |
| Total  |    |            |   |

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston Tp

For the year ended December 31, 1993.

| LIABILITIES  |    |            |   | portion of loans not<br>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 | 56,615     |   |  |
| School Boards  | 30 | -          |   |  |
| Trade accounts payable                                     | 31 | 3,148,176  |   |  |
| Other  | 32 | 454,443    |   |  |
| Other current liabilities                                  | 33 | 845,897    |   |  |
| Net long term liabilities                                  |    |            |   |  |
| Recoverable from the Consolidated Revenue Fund             |    |            |   |  |
| - general tax rates  | 34 | 4,711,189  |   |  |
| - special area rates and special charges                   | 35 | 2,911,865  |   |  |
| - benefitting landowners                                   | 36 | 1,218,339  |   |  |
| - user rates (consolidated entities)                       | 37 | 1,265,142  |   |  |
| Recoverable from Reserve Funds                             | 38 | 665,658    |   |  |
| Recoverable from unconsolidated entities                   | 39 | -          |   |  |
| Less: Own holdings (negative)                              | 40 | -          |   |  |
| Reserves and reserve funds                                 | 41 | 22,633,204 |   |  |
| Accumulated net revenue (deficit)                          |    |            |   |  |
| General revenue  | 42 | 1,240,462  |   |  |
| Special charges and special areas (specify)                |    |            |   |  |
| --   | 43 | 153,966    |   |  |
| --   | 44 | 186,112    |   |  |
| --   | 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 | 860        |   |  |
| School boards  | 57 | - 6        |   |  |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 249,908  |   |  |
| Total  | 59 | 39,242,014 |   |  |

|   |    |   |     |
|---|----|---|-----|
|   |    | 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  |   | 6   |
| Parks and Recreation  | 10 |   | 19  |
| Libraries   | 11 |   | -   |
| Planning  | 12 |   | 9   |
| Total   | 13 |   | 122 |

|   |    |   |  |         |  |
|---|----|---|--|---------|--|
|   |    | continuous full time employees<br>December 31 |  | other   |  |
|   |    | 1   |  | 2       |  |
|   |    | \$  |  | \$      |  |
| 2. Total expenditures during the year on: |    |   |  |         |  |
| Wages and salaries                        | 14 | 5,049,546                                     |  | 775,288 |  |
| Employee benefits                         | 15 | 971,695                                       |  | 60,640  |  |

|  |    |   |  |            |  |
|--|----|---|--|------------|--|
|  |    | 1 |  | \$         |  |
| 3. Reductions of tax roll during the year (lower tier municipalities only) |    |   |  |            |  |
| Cash collections:  |    |   |  |            |  |
| Current year's tax   | 16 |   |  | 39,211,922 |  |
| Previous years' tax  | 17 |   |  | 2,207,470  |  |
| Penalties and interest   | 18 |   |  | 695,215    |  |
| Subtotal   | 19 |   |  | 42,114,607 |  |
| 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 |   |  | 171,683    |  |
| - recoverable from general municipal revenues                              | 25 |   |  | 47,318     |  |
| Transfers to tax sale and tax registration accounts                        | 26 |   |  | -          |  |
| The Municipal Elderly Residents' Assistance Act - reductions               | 27 |   |  | -          |  |
| - refunds  | 28 |   |  | -          |  |
| Other (specify)  | 80 |   |  | -          |  |
| Total reductions   | 29 |   |  | 42,333,608 |  |
| Amounts added to the tax roll for collection purposes only                 | 30 |   |  | 47,041     |  |
| Business taxes written off under subsection 441(1) of the Municipal Act    | 81 |   |  | -          |  |

|  |    |   |          |
|--|----|---|----------|
|  |    | 1 |          |
| 4. Tax due dates for 1993 (lower tier municipalities only) |    |   |          |
| Interim billings:  |    |   |          |
| Number of installments                                     | 31 |   | 1        |
| Due date of first installment (YYYYMMDD)                   | 32 |   | 19930331 |
| Due date of last installment (YYYYMMDD)                    | 33 |   | 0        |
| Final billings:  |    |   |          |
| Number of installments                                     | 34 |   | 2        |
| Due date of first installment (YYYYMMDD)                   | 35 |   | 19930630 |
| Due date of last installment (YYYYMMDD)                    | 36 |   | 19930930 |
|  |    |   | \$       |
| 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 1994  | 58 | 2,300,000                        | -                                | -   | 2,300,000  |
| in 1995  | 59 | 2,600,000                        | -                                | -   | 2,600,000  |
| in 1996  | 60 | 2,000,000                        | -                                | -   | 2,000,000  |
| in 1997  | 61 | 1,800,000                        | -                                | -   | 1,800,000  |
| in 1998  | 62 | -                                | -                                | -   | -  |
| Total  | 63 | 8,700,000                        | -                                | -   | 8,700,000  |

|   |  |  |  |  |  |                                     |  |                       |            |  |
|---|--|--|--|--|--|-------------------------------------|--|-----------------------|------------|--|
|   |  |  |  |  | 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  | 1993 billings residential units     | all other properties                                       | computer use only     |            |  |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     |            |  |
|   |  |  |  |  |  | \$                                  | \$   |                       |            |  |
| Water   |  |  |  |  |  |                                     |  |                       |            |  |
| In this municipality  |  |  |  |  | 39   | 10,806                              | 1,383,225  | 526,913               |            |  |
| In other municipalities (specify municipality)  |  |  |  |  |  |                                     |  |                       |            |  |
| --  |  |  |  |  | 40   | -                                   | -  | -                     |            |  |
| --  |  |  |  |  | 41   | -                                   | -  | -                     |            |  |
| --  |  |  |  |  | 42   | -                                   | -  | -                     |            |  |
| --  |  |  |  |  | 43   | -                                   | -  | -                     |            |  |
| --  |  |  |  |  | 64   | -                                   | -  | -                     |            |  |
|   |  |  |  |  | number of residential units  | 1993 billings residential units     | all other properties                                       | computer use only     |            |  |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     |            |  |
|   |  |  |  |  |  | \$                                  | \$   |                       |            |  |
| Sewer   |  |  |  |  |  |                                     |  |                       |            |  |
| In this municipality  |  |  |  |  | 44   | 9,902                               | 1,222,189  | 514,257               |            |  |
| 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   |                                     | 3,668,913  |                       |            |  |
| 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, 1992   |  |  |  |  | 67   | 32,000                              | 4,211,752  | -                     |            |  |
| Approved in 1993  |  |  |  |  | 68   | -                                   | -  | -                     |            |  |
| Financed in 1993  |  |  |  |  | 69   | -                                   | 1,700,000  | -                     |            |  |
| No long term financing necessary  |  |  |  |  | 70   | -                                   | -  | -                     |            |  |
| Approved but not financed as at December 31, 1993   |  |  |  |  | 71   | 32,000                              | 2,511,752  | -                     |            |  |
| Applications submitted but not approved as at Decemeber 31, 1993  |  |  |  |  | 72   | -                                   | -  | -                     |            |  |
| 12. Forecast of total revenue fund expenditures   |  |  |  |  |  |                                     |  |                       |            |  |
|   |  |  |  |  | 1994   | 1995                                | 1996   | 1997                  | 1998       |  |
|   |  |  |  |  | 1  | 2                                   | 3  | 4                     | 5          |  |
|   |  |  |  |  | \$   | \$                                  | \$   | \$                    | \$         |  |
|   |  |  |  |  | 73   | 30,300,000                          | 31,800,000   | 33,400,000            | 35,000,000 |  |
|   |  |  |  |  |  |                                     |  |                       | 36,700,000 |  |