

1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1994.

Municipality

Kingston C

13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	71,197,669	-	36,547,053	34,650,616
Direct water billings on ratepayers -- own municipality	2	5,343,883	-		5,343,883
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,392,910	-		4,392,910
-- other municipalities	5	-	-		-
Subtotal	6	80,934,462	-	36,547,053	44,387,409
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,784,561	-	-	1,784,561
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	466,976	-		466,976
The Municipal Act, section 157	10	1,342,350	-		1,342,350
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	994,091	-	520,397	473,694
Ontario Hydro	13	57,842	-	-	57,842
Liquor Control Board of Ontario	14	55,150	-	-	55,150
Other	15	-	-	-	-
Municipal enterprises	16	1,191,313	-	-	1,191,313
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	5,892,283	-	520,397	5,371,886
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	5,447,753	-	-	5,447,753
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	43,054,396			43,054,396
Canada specific grants	30	24,218			24,218
Other municipalities - grants and fees	31	902,549			902,549
Fees and service charges	32	13,833,509			13,833,509
Subtotal	33	57,814,672			57,814,672
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	877,183	-	-	877,183
Fines	37	968,275			968,275
Penalties and interest on taxes	38	1,423,950			1,423,950
Investment income - from own funds	39	-			-
- other	40	259,779			259,779
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	100,000			100,000
Contributions from reserves and reserve funds	44	1,681,127			1,681,127

For the year ended December 31, 1994.

Kingston C

2LT - OP

4

[illegible]

For the year ended December 31, 1994.

Kingston C

2LT - OP
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ANALYSIS OF TAXATION

For the year ended December 31, 1994.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
		1	2	3	4	5	6	7	8	9	10	11	12	
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate														
General	0	19,708,884	4,526,327	1,684,510	97.339000	114.517000	1,918,444	518,341	192,905	-	4,278	17,499	8,790	2,651,701
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	55,139	-	-	-	-	-	55,139
Total Taxation	0	-	-	-	-	-	1,918,444	573,480	192,905	-	4,278	17,499	8,790	2,706,840
Separate consolidated														
Total all school board taxation	0						24,086,251	9,115,222	3,122,001	-	166,783	327,507	62,855	36,547,053

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1994.

This Schedule Not Required For This Municipality

[illegible]

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

Kingston C

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	17,400	-	-	927,564
Protection to Persons and Property					
Fire	2	-	-	-	16,179
Police	3	54,540	-	179,120	97,668
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	30,423
Emergency measures	6	-	-	-	-
Subtotal	7	54,540	-	179,120	144,270
Transportation services					
Roadways	8	1,229,881	-	-	1,158,183
Winter Control	9	400,000	-	-	1,500
Transit	10	4,717,324	-	53,347	2,700,106
Parking	11	-	-	-	1,920,003
Street Lighting	12	-	-	-	-
Air Transportation	13	43,500	-	-	171,071
--	14	-	-	-	814,805
Subtotal	15	6,390,705	-	53,347	6,765,668
Environmental services					
Sanitary Sewer System	16	-	-	238,832	89,876
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	419,620	174,368
Garbage Collection	19	74,374	-	-	48,406
Garbage Disposal	20	-	-	-	426,698
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	74,374	-	658,452	739,348
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	28,161,764	-	11,630	1,733
Assistance to Aged Persons	32	5,277,514	-	-	2,001,341
Assitance to Children	33	80,282	-	-	-
Day Nurseries	34	2,714,021	-	-	34,913
--	35	-	-	-	-
Subtotal	36	36,233,581	-	11,630	2,037,987
Recreation and Cultural Services					
Parks and Recreation	37	59,166	1,300	-	2,001,490
Libraries	38	221,610	-	-	166,642
Other Cultural	39	810	-	-	844,139
Subtotal	40	281,586	1,300	-	3,012,271
Planning and Development					
Planning and Development	41	-	-	-	57,816
Commercial and Industrial	42	-	-	-	125,950
Residential Development	43	2,210	22,918	-	22,635
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	2,210	22,918	-	206,401
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	43,054,396	24,218	902,549	13,833,509

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1994.

Municipality	
Kingston C	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	3,779,176	70,240	3,178,015	239,778	2,276	-	7,269,485
Protection to Persons and Property								
Fire	2	6,522,833	159,506	213,057	165,667	-	-	7,061,063
Police	3	9,393,071	-	677,460	297,143	-	-	10,367,674
Conservation Authority	4	-	-	-	-	262,642	-	262,642
Protective inspection and control	5	602,451	-	61,474	1,036	74,664	-	739,625
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	16,518,355	159,506	951,991	463,846	337,306	-	18,431,004
Transportation services								
Roadways	8	1,952,637	1,599,862	1,205,427	406,438	249,750	-	5,414,114
Winter Control	9	675,601	-	815,164	-	-	-	1,490,765
Transit	10	4,276,359	-	4,990,712	44,831	781,746	-	10,093,648
Parking	11	889,907	702,443	1,029,690	-	-	-	2,622,040
Street Lighting	12	-	109,030	411,021	-	-	-	520,051
Air Transportation	13	150,065	112,463	92,282	-	-	-	354,810
--	14	337,012	63,780	416,483	5,762	-	-	823,037
Subtotal	15	8,281,581	2,587,578	8,960,779	457,031	1,031,496	-	21,318,465
Environmental services								
Sanitary Sewer System	16	1,069,666	704,275	1,476,615	1,436,491	-	-	4,687,047
Storm Sewer System	17	21,167	-	13,282	-	-	-	34,449
Waterworks System	18	2,136,452	155,247	1,548,987	1,624,115	-	-	5,464,801
Garbage Collection	19	1,152,447	-	1,225,652	-	-	-	2,378,099
Garbage Disposal	20	-	-	1,796,935	-	1,258,841	-	3,055,776
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,379,732	859,522	6,061,471	3,060,606	1,258,841	-	15,620,172
Health Services								
Public Health Services	24	-	-	-	-	546,825	-	546,825
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	115,000	-	115,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	661,825	-	661,825
Social and Family Services								
General Assistance	31	1,824,334	-	443,706	6,666	30,484,763	-	32,759,469
Assistance to Aged Persons	32	7,705,893	1,141,250	1,243,602	11,263	42,622	-	10,144,630
Assitance to Children	33	43,250	-	37,032	-	668,448	-	748,730
Day Nurseries	34	1,027,051	-	1,058,219	34,386	771,043	-	2,890,699
--	35	-	-	-	-	-	-	-
Subtotal	36	10,600,528	1,141,250	2,782,559	52,315	31,966,876	-	46,543,528
Recreation and Cultural Services								
Parks and Recreation	37	3,515,275	68,475	1,451,934	394,447	81,222	-	5,511,353
Libraries	38	1,804,209	215,606	461,756	33,369	-	-	2,514,940
Other Cultural	39	233,750	33,244	814,491	25,836	218,864	-	1,326,185
Subtotal	40	5,553,234	317,325	2,728,181	453,652	300,086	-	9,352,478
Planning and Development								
Planning and Development	41	646,130	-	52,875	17	-	-	699,022
Commercial and Industrial	42	131,868	82,500	470,768	17,121	250,931	-	953,188
Residential Development	43	101,401	-	5,237	-	-	-	106,638
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	879,399	82,500	528,880	17,138	250,931	-	1,758,848
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	49,992,005	5,217,921	25,191,876	4,744,366	35,809,637	-	120,955,805

For the year ended December 31, 1994.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		18,569,801	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		2,376,133	
Reserves and Reserve Funds	3		2,063,960	
	Subtotal	4	4,440,093	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ontario Clean Water Agency	11		-	
Other Loans from Ontario Capital Corporations	50		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		10,000,000	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	10,000,000	
Grants and Loan Forgiveness				
Ontario	20		5,117,634	
Canada	21		1,062,509	
Other Municipalities	22		1,245,765	
	Subtotal	23	7,425,908	
Other Financing				
Prepaid Special Charges	24		273,317	
Proceeds From Sale of Land and Other Capital Assets	25		31,851	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		223,600	
--	31		78,000	
	Subtotal	32	606,768	
	Total Sources of Financing	33	22,472,769	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		16,872,933	
	Subtotal	36	16,872,933	
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		108,322	
	Total Applications	42	16,981,255	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		13,078,287	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	78,666	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		11,706,065	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		1,450,888	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	13,078,287	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Kingston C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	343,973
Protection to Persons and Property					
Fire	2	-	-	-	358,586
Police	3	-	-	-	311,516
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,036
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	671,138
Transportation services					
Roadways	8	1,022,128	775,150	-	2,598,275
Winter Control	9	-	-	-	-
Transit	10	2,801,779	-	11,208	4,013,757
Parking	11	78,114	-	-	89,974
Street Lighting	12	-	-	-	15,275
Air Transportation	13	669,555	-	-	663,711
--	14	-	-	-	5,762
Subtotal	15	4,571,576	775,150	11,208	7,386,754
Environmental services					
Sanitary Sewer System	16	250,892	58,083	1,234,557	3,086,073
Storm Sewer System	17	82,106	89,811	-	1,324,404
Waterworks System	18	139,465	139,465	-	1,922,974
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	417,563
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	472,463	287,359	1,234,557	6,751,014
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	-	-	-	33,930
Assistance to Aged Persons	32	-	-	-	801,474
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	34,386
--	35	-	-	-	-
Subtotal	36	-	-	-	869,790
Recreation and Cultural Services					
Parks and Recreation	37	62,795	-	-	474,038
Libraries	38	10,800	-	-	180,477
Other Cultural	39	-	-	-	86,728
Subtotal	40	73,595	-	-	741,243
Planning and Development					
Planning and Development	41	-	-	-	86,478
Commercial and Industrial	42	-	-	-	22,543
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	109,021
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,117,634	1,062,509	1,245,765	16,872,933

1994 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1994.

Municipality

Kingston C

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	817,993	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	817,993	
Transportation services			
Roadways	8	9,072,287	
Winter Control	9	-	
Transit	10	-	
Parking	11	3,001,000	
Street Lighting	12	353,290	
Air Transportation	13	400,830	
--	14	-	
Subtotal	15	12,827,407	
Environmental services			
Sanitary Sewer System	16	4,963,690	
Storm Sewer System	17	-	
Waterworks System	18	242,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	5,205,690	
Health Services			
Public Health Services	24	32,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	32,000	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	9,500,000	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	9,500,000	
Recreation and Cultural Services			
Parks and Recreation	37	343,650	
Libraries	38	597,000	
Other Cultural	39	90,000	
Subtotal	40	1,030,650	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	1,012,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	1,012,500	
Electricity	48	1,880,000	
Gas	49	650,000	
Telephone	50	-	
Total	51	32,956,240	

1994 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

8
12

For the year ended December 31, 1994.

			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	1,913,240
: To Canada and agencies			2	-
: To other			3	31,043,000
	Subtotal		4	32,956,240
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario - special purpose loans		80		-
:Ontario - Other		81		-
:Schoolboards		7		-
:Other municipalities		8		-
	Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10		-
- water		11		-
Own sinking funds (actual balances)				
- general		12		-
- enterprises and other		13		-
	Subtotal		14	-
	Total		15	32,956,240
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	31,943,740
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ontario Clean Water Agency			22	-
Long term reserve fund loans			23	1,012,500
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ontario Clean Water Agency - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	4,104,654
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	900,000
- university support			40	-
- leases and other agreements			41	-
Other (specify)			42	45,000
--			43	-
--			44	-
	Total		45	5,049,654

1994 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects					
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
		1	2	3	
		\$	\$	\$	
Water projects - for this municipality only	46	-	-	-	
- share of integrated projects	47	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	
- share of integrated projects	49	-	-	-	
7. 1994 Debt Charges					
		principal		interest	
		1	2		
		\$	\$		
Recovered from the consolidated revenue fund					
- general tax rates *	50	3,162,107	2,055,814		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	501,000	241,417		
- gas and telephone	57	130,000	80,925		
--	56	31,000	6,458		
--	58	-	-		
--	59	-	-		
Total	78	3,824,107	2,384,614		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1995	60	3,737,408	2,723,870	-	-
1996	61	3,359,408	2,392,581	-	-
1997	62	3,279,721	2,090,189	-	-
1998	63	3,077,203	1,795,277	-	-
1999	64	2,633,000	1,523,750	-	-
2000-2004	65	9,145,000	4,412,365	-	-
2005 onwards	79	4,150,000	964,820	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	1,012,500	101,250	-	-
Total	71	30,394,240	16,004,102	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1995	72			-	
1996	73			350,000	
1997	74			350,000	
1998	75			700,000	
1999	76			700,000	
Total	77			2,100,000	
10. Other notes (attach supporting schedules as required)					

1994 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

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1994 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	18,635	16,297,987	90,570	-	16,388,557	15,798,094	355,601	215,427	-	16,369,122	- 800
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,563,447	31,697	-	3,595,144	3,465,992	63,379	65,773	-	3,595,144	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	16,192	14,283,655	79,301	-	14,362,956	13,847,779	309,368	188,833	-	14,345,980	- 784
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,735,193	22,011	-	2,757,204	2,651,701	55,139	50,364	-	2,757,204	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	34,827	36,880,282	223,579	-	37,103,861	35,763,566	783,487	520,397	-	37,067,450	- 1,584

1994 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1994.

Municipality

Kingston C

10
15

		1	\$
Balance at the beginning of the year	1	6,017,569	
Revenues			
Contributions from revenue fund	2	2,368,233	
Contributions from capital fund	3	8,322	
Development Charges Act	67	1,500	
Lot levies and subdivider contributions	60	43,735	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	114,697	
- other	6	102,347	
--	9	2,484	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	2,641,318	
Expenditures			
Transferred to capital fund	14	2,063,960	
Transferred to revenue fund	15	1,681,127	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	600	
--	21	-	
Total expenditure	22	3,745,687	
Balance at the end of the year for:			
Reserves	23	1,051,612	
Reserve Funds	24	3,861,588	
Total	25	4,913,200	
Analysed as follows:			
Working funds	26	62,540	
Contingencies	27	16,431	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,501	
Sick leave	31	-	
Insurance	32	78,879	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	106,595	
- sanitary and storm sewers	36	960,361	
- parks and recreation	64	98,344	
- library	65	187,519	
- other cultural	66	410,030	
- water	38	544,012	
- transit	39	-	
- housing	40	1,139,982	
- industrial development	41	-	
- other and unspecified	42	31,415	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	90,319	
Parking revenues	45	957,878	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	118,896	
Vacation Pay - Council	52	63,832	
Waste Site	53	19,840	
Police Commission	54	1,045	
Municipal Election	55	20,000	
Business Improvement Area	56	3,781	
--	57		
Total	58	4,913,200	

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

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16

For the year ended December 31, 1994.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	7,008,974	-
Accounts receivable			
Canada	2	1,282,078	
Ontario	3	4,544,446	
Region or county	4	-	
Other municipalities	5	582,282	
School Boards	6	82,093	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	3,167,967	business taxes
Taxes receivable			
Current year's levies	9	4,804,410	820,728
Previous year's levies	10	2,013,831	383,440
Prior year's levies	11	1,714,587	652,077
Penalties and interest	12	1,548,803	454,903
Less allowance for uncollectables (negative)	13	- 1,374,070	-
Investments			
Canada	14	-	
Provincial	15	5,000	
Municipal	16	-	
Other	17	86,712	
Other current assets	18	1,351,740	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	32,956,240	
Other long term assets	20	447,939	-
	21	60,223,032	
Total			

1994 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

For the year ended December 31, 1994.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	12,496,713		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	13,078,287		
Accounts payable and accrued liabilities				
Canada	26	9,209		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	5,469,105		
Other	32	1,316,065		
Other current liabilities	33	1,298,597		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	26,148,740		
- special area rates and special charges	35	1,012,500		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	3,233,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	2,562,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,913,200		
Accumulated net revenue (deficit)				
General revenue	42	- 485,201		
Special charges and special areas (specify)				
--	43	50,674		
--	44	- 3,444		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,115,718		
Libraries	49	5,240		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 1,584		
Unexpended capital financing / (unfinanced capital outlay)	58	- 13,078,287		
Total	59	60,223,032		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		17
Non-line Department Support Staff	2		57
Fire	3		105
Police	4		132
Transit	5		84
Public Works	6		182
Health Services	7		-
Homes for the Aged	8		114
Other Social Services	9		46
Parks and Recreation	10		76
Libraries	11		35
Planning	12		15
Total	13		863

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	35,608,299		4,261,519	
Employee benefits	15	9,286,620		835,567	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16		65,399,171		
Previous years' tax	17		2,990,156		
Penalties and interest	18		964,652		
Subtotal	19		69,353,979		
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		570,148		
- recoverable from general municipal revenues	25		886,574		
Transfers to tax sale and tax registration accounts	26		-		
The Municipal Elderly Residents' Assistance Act - reductions	27		25,700		
- refunds	28		-		
Other (specify)	80		101,638		
Total reductions	29		70,938,039		
Amounts added to the tax roll for collection purposes only	30		49,989		
Business taxes written off under subsection 441(1) of the Municipal Act	81		-		

		1	
4. Tax due dates for 1994 (lower tier municipalities only)			
Interim billings: Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19940228
Due date of last installment (YYYYMMDD)	33		0
Final billings: Number of installments	34		1
Due date of first installment (YYYYMMDD)	35		19940630
Due date of last installment (YYYYMMDD)	36		0
			\$
Supplementary taxes levied with 1995 due date	37		38,030

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 1995	58	10,000,000	7,000,000	-	3,500,000
in 1996	59	10,000,000	-	-	3,500,000
in 1997	60	8,000,000	7,000,000	-	3,500,000
in 1998	61	8,000,000	-	-	3,500,000
in 1999	62	8,000,000	7,000,000	-	3,500,000
Total	63	44,000,000	21,000,000	-	17,500,000

1994 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government		1 -
Protection to Persons and Property		
Fire		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	Subtotal	7 -
Transportation services		
Roadways		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

Interest

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