

# 1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

## Kingston C

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	72,241,731	-	36,595,785	35,645,946
Direct water billings on ratepayers -- own municipality	2	6,132,174	-		6,132,174
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,752,120	-		4,752,120
-- other municipalities	5	-	-		-
Subtotal	6	83,126,025	-	36,595,785	46,530,240
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,912,665	-	-	1,912,665
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	497,583	-		497,583
The Municipal Act, section 157	10	1,323,900	-		1,323,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,004,638	-	518,630	486,008
Ontario Hydro	13	58,494	-	-	58,494
Liquor Control Board of Ontario	14	53,915	-	-	53,915
Other	15	-	-	-	-
Municipal enterprises	16	1,244,174	-	-	1,244,174
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	6,095,369	-	518,630	5,576,739
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	41,953,104			41,953,104
Canada specific grants	30	42,592			42,592
Other municipalities - grants and fees	31	974,648			974,648
Fees and service charges	32	13,898,982			13,898,982
Subtotal	33	56,869,326			56,869,326
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,550,045	-	-	1,550,045
Fines	37	931,093			931,093
Penalties and interest on taxes	38	1,580,213			1,580,213
Investment income - from own funds	39	-			-
- other	40	205,798			205,798
Sales of publications, equipment, etc	42	3,974			3,974
Contributions from capital fund	43	279,374			279,374
Contributions from reserves and reserve funds	44	957,503			957,503
Contributions from non-consolidated entities	45	2,490,360			2,490,360
--	46	-			-
--	47	575,640			575,640
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	8,574,000	-	-	8,574,000
TOTAL REVENUE	51	160,112,473	-	37,114,415	122,998,058

For the year ended December 31, 1995.

### Kingston C

[illegible]

For the year ended December 31, 1995.

### Kingston C

## II. Upper tier purposes

For the year ended December 31, 1995.

### Kingston C

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ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Kingston C
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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	19,610,071	4,739,762	1,763,840	82.123000	96.616000	1,610,438	457,937	170,415	- 5,989	11,202	6,311	2,250,314
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	66,514	-	-	-	-	66,514
Total Taxation	0	-	-	-	-	-	1,610,438	524,451	170,415	- 5,989	11,202	6,311	2,316,828
Separate consolidated													
Total all school board taxation	0						23,972,826	9,021,129	3,071,686	- 308,512	530,317	308,339	36,595,785

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1995.

## This Schedule Not Required For This Municipality

[illegible]



1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

Kingston C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	5,168	-	-	800,143
Protection to Persons and Property					
Fire	2	-	-	-	18,780
Police	3	50,580	-	184,701	134,809
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	23,011
Emergency measures	6	-	-	-	-
Subtotal	7	50,580	-	184,701	176,600
Transportation services					
Roadways	8	1,204,633	-	-	968,477
Winter Control	9	300,000	-	-	-
Transit	10	2,757,694	-	47,439	2,617,529
Parking	11	-	-	-	2,023,071
Street Lighting	12	-	-	-	-
Air Transportation	13	43,500	-	-	177,017
--	14	-	-	-	869,959
Subtotal	15	4,305,827	-	47,439	6,656,053
Environmental services					
Sanitary Sewer System	16	-	-	142,333	95,528
Storm Sewer System	17	-	-	-	-
Waterworks System	18	8,584	-	587,698	148,146
Garbage Collection	19	-	-	-	2,388
Garbage Disposal	20	-	-	-	197,811
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	8,584	-	730,031	443,873
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	28,465,235	-	12,477	13,484
Assistance to Aged Persons	32	5,560,691	-	-	2,156,476
Assitance to Children	33	73,056	-	-	12,475
Day Nurseries	34	2,268,470	-	-	47,311
--	35	-	-	-	-
Subtotal	36	36,367,452	-	12,477	2,229,746
Recreation and Cultural Services					
Parks and Recreation	37	-	1,040	-	2,109,247
Libraries	38	214,681	-	-	175,814
Other Cultural	39	-	-	-	1,100,734
Subtotal	40	214,681	1,040	-	3,385,795
Planning and Development					
Planning and Development	41	-	-	-	95,225
Commercial and Industrial	42	1,000,000	-	-	109,522
Residential Development	43	812	41,552	-	2,025
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,000,812	41,552	-	206,772
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	41,953,104	42,592	974,648	13,898,982

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1995.

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	3,689,544	-	3,568,678	450,464	1,100	-	7,709,786
Protection to Persons and Property								
Fire	2	6,530,033	183,708	219,290	193,609	-	-	7,126,640
Police	3	9,314,662	-	892,522	382,167	-	-	10,589,351
Conservation Authority	4	-	-	-	-	254,111	-	254,111
Protective inspection and control	5	572,894	-	58,288	-	74,664	-	705,846
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	16,417,589	183,708	1,170,100	575,776	328,775	-	18,675,948
Transportation services								
Roadways	8	1,936,716	2,225,179	1,003,681	366,543	252,550	-	5,784,669
Winter Control	9	663,805	-	697,247	-	-	-	1,361,052
Transit	10	4,413,221	-	1,338,638	1,377,893	795,403	-	7,925,155
Parking	11	890,846	636,163	1,052,481	143,608	-	-	2,723,098
Street Lighting	12	-	113,037	427,662	-	-	-	540,699
Air Transportation	13	154,975	106,066	81,100	2,016	-	-	344,157
--	14	337,080	59,507	387,042	7,337	-	-	790,966
Subtotal	15	8,396,643	3,139,952	4,987,851	1,897,397	1,047,953	-	19,469,796
Environmental services								
Sanitary Sewer System	16	1,296,501	1,174,111	1,467,771	853,114	-	-	4,791,497
Storm Sewer System	17	13,860	-	22,245	-	-	-	36,105
Waterworks System	18	2,086,534	103,419	1,472,843	3,986,881	-	-	7,649,677
Garbage Collection	19	1,144,296	-	670,834	152,290	-	-	1,967,420
Garbage Disposal	20	-	-	1,596,985	294,586	1,437,780	-	3,329,351
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,541,191	1,277,530	5,230,678	5,286,871	1,437,780	-	17,774,050
Health Services								
Public Health Services	24	-	-	-	-	510,035	-	510,035
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	45,000	-	45,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	555,035	-	555,035
Social and Family Services								
General Assistance	31	1,835,393	-	578,994	4,181	30,849,523	-	33,268,091
Assistance to Aged Persons	32	7,825,054	1,550,964	1,254,962	13,389	42,198	-	10,686,567
Assitance to Children	33	48,526	-	37,005	-	701,952	-	787,483
Day Nurseries	34	1,007,470	-	729,129	5,103	829,419	-	2,571,121
--	35	-	-	-	-	-	-	-
Subtotal	36	10,716,443	1,550,964	2,600,090	22,673	32,423,092	-	47,313,262
Recreation and Cultural Services								
Parks and Recreation	37	3,520,068	63,848	1,478,263	192,578	55,454	-	5,310,211
Libraries	38	1,706,649	214,395	545,897	128,794	-	-	2,595,735
Other Cultural	39	247,451	30,881	1,037,412	59,323	262,277	-	1,637,344
Subtotal	40	5,474,168	309,124	3,061,572	380,695	317,731	-	9,543,290
Planning and Development								
Planning and Development	41	660,856	-	22,476	-	-	-	683,332
Commercial and Industrial	42	134,356	82,500	548,034	1,017,547	257,485	-	2,039,922
Residential Development	43	105,100	-	5,495	-	-	-	110,595
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	900,312	82,500	576,005	1,017,547	257,485	-	2,833,849
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	50,135,890	6,543,778	21,194,974	9,631,423	36,368,951	-	123,875,016

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	13,078,287	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	6,752,814	
Reserves and Reserve Funds	3	234,228	
Subtotal	4	6,987,042	
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	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	6,191,223	
Canada	21	2,043,272	
Other Municipalities	22	137,607	
Subtotal	23	8,372,102	
Other Financing			
Prepaid Special Charges	24	996,222	
Proceeds From Sale of Land and Other Capital Assets	25	15,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	1,011,222	
Total Sources of Financing	33	16,370,366	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	18,300,575	
Subtotal	36	18,300,575	
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	290,023	
Total Applications	42	18,590,598	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	15,298,519	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	72,280	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	12,977,632	
- Transfers From Reserves and Reserve Funds	47	827,045	
- -	48	1,566,122	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	15,298,519	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

Kingston C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	752,819
Protection to Persons and Property					
Fire	2	-	-	-	522,967
Police	3	57,166	57,166	-	495,059
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	57,166	57,166	-	1,018,026
Transportation services					
Roadways	8	1,861,004	1,501,242	-	4,300,556
Winter Control	9	-	-	-	-
Transit	10	856,934	-	7,031	1,420,222
Parking	11	-	-	-	82,054
Street Lighting	12	-	-	-	-
Air Transportation	13	2,182,198	-	-	2,184,214
--	14	-	-	-	7,337
Subtotal	15	4,900,136	1,501,242	7,031	7,994,383
Environmental services					
Sanitary Sewer System	16	147,017	167,211	130,576	1,801,893
Storm Sewer System	17	82,286	98,671	-	856,545
Waterworks System	18	187,800	187,800	-	4,721,971
Garbage Collection	19	-	-	-	109,502
Garbage Disposal	20	-	-	-	180,010
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	417,103	453,682	130,576	7,669,921
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	-	-	-	4,181
Assistance to Aged Persons	32	789,748	-	-	165,672
Assitance to Children	33	-	-	-	-
Day Nurseries	34	4,000	-	-	9,078
--	35	-	-	-	-
Subtotal	36	793,748	-	-	178,931
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	221,209
Libraries	38	18,966	27,078	-	176,303
Other Cultural	39	4,104	4,104	-	141,202
Subtotal	40	23,070	31,182	-	538,714
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	147,781
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	147,781
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	6,191,223	2,043,272	137,607	18,300,575

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

Municipality

Kingston C
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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	711,849	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	711,849	
Transportation services			
Roadways	8	7,721,718	
Winter Control	9	-	
Transit	10	-	
Parking	11	2,658,000	
Street Lighting	12	245,080	
Air Transportation	13	333,230	
--	14	-	
Subtotal	15	10,958,028	
Environmental services			
Sanitary Sewer System	16	4,271,155	
Storm Sewer System	17	-	
Waterworks System	18	160,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	4,431,155	
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	8,791,750	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	8,791,750	
Recreation and Cultural Services			
Parks and Recreation	37	253,050	
Libraries	38	431,000	
Other Cultural	39	67,500	
Subtotal	40	751,550	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	937,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	937,500	
Electricity	48	1,411,000	
Gas	49	520,000	
Telephone	50	-	
Total	51	28,512,832	

1995 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

		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	1,570,832
: To Canada and agencies		2	-
: To other		3	26,942,000
Subtotal		4	28,512,832
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	28,512,832
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	27,575,332
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	937,500
--		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 U.S. dollars		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	3,847,065
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	855,000
- university support		40	-
- leases and other agreements		41	397,490
Other (specify)		42	45,000
--		43	-
--		44	-
Total		45	5,144,555

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1995.

Kingston C
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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. 1995 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	3,812,408	2,731,370			
- general tax rates	51	-	-			
- special are rates and special charges	52	-	-			
- benefitting landowners	53	-	-			
- user rates (consolidated entities)	54	-	-			
Recovered from reserve funds	55	469,000	189,534			
Recovered from unconsolidated entities	57	130,000	67,437			
- hydro	56	32,000	3,280			
- gas and telephone	58	-	-			
--	59	-	-			
--	58	-	-			
--	59	-	-			
Total	78	4,443,408	2,991,621			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
8. Future principal and interest payments on EXISTING net debt						
	recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
	principal	interest	principal	interest	principal	interest
	1	2	3	4	5	6
	\$	\$	\$	\$	\$	\$
1996	3,434,408	2,400,081	-	-	531,000	194,680
1997	3,354,721	2,097,689	-	-	510,000	139,238
1998	3,152,203	1,802,778	-	-	510,000	85,837
1999	2,708,000	1,531,250	-	-	380,000	39,425
2000	2,288,000	1,278,677	-	-	-	-
2001 - 2005	8,568,500	3,582,393	-	-	-	-
2006 onwards	3,076,000	579,865	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	26,581,832	13,272,733	-	1,931,000	459,180
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
	1					
	\$					
1996	72	-				
1997	73	750,000				
1998	74	750,000				
1999	75	1,450,000				
2000	76	1,450,000				
Total	77	4,400,000				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1	2				
	\$	\$				
Repayment of Provincial Special Assistance	92	-				

## 1995 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

## 9LT

13

[illegible]



## 1995 FINANCIAL INFORMATION RETURN

Municipality

## Kingston C

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1995.*

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	800	16,189,877	267,004	-	16,456,881	15,903,402	336,916	217,439	-	16,457,757	76
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	3,958,427	18,781	-	3,977,208	3,830,791	75,845	70,572	-	3,977,208	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	784	14,087,606	232,835	-	14,320,441	13,836,534	295,469	189,172	-	14,321,175	- 50
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,346,751	11,524	-	2,358,275	2,250,314	66,514	41,447	-	2,358,275	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,584	36,582,661	530,144	-	37,112,805	35,821,041	774,744	518,630	-	37,114,415	26

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Kingston C

10  
15

		1	\$
Balance at the beginning of the year	1	4,913,200	
Revenues			
Contributions from revenue fund	2	2,878,609	
Contributions from capital fund	3	10,649	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	258,094	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	154,342	
- other	6	149,255	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	3,450,949	
Expenditures			
Transferred to capital fund	14	234,228	
Transferred to revenue fund	15	957,503	
Charges for long term liabilities - principal and interest	16	-	
--	63	2,025	
--	20	-	
--	21	-	
Total expenditure	22	1,193,756	
Balance at the end of the year for:			
Reserves	23	981,612	
Reserve Funds	24	6,188,781	
Total	25	7,170,393	
Analysed as follows:			
Working funds	26	86,140	
Contingencies	27	3,206	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	42,788	
Sick leave	31	-	
Insurance	32	64,007	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	147,158	
- sanitary and storm sewers	36	2,016,769	
- parks and recreation	64	137,359	
- library	65	190,505	
- other cultural	66	357,516	
- water	38	582,909	
- transit	39	-	
- housing	40	1,218,529	
- industrial development	41	983,945	
- other and unspecified	42	33,465	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	156,731	
Parking revenues	45	560,103	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	115,351	
Vacation Pay - Council	52	362,746	
Waste Site	53	19,840	
Police Commission	54	1,115	
Municipal Election	55	20,000	
Business Improvement Area	56	58,088	
--	57		
Total	58	7,170,393	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C

For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,560,113	-
Accounts receivable			
Canada	2	237,207	
Ontario	3	5,438,497	
Region or county	4	-	
Other municipalities	5	354,993	
School Boards	6	53,772	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	5,308,215	business taxes
Taxes receivable			
Current year's levies	9	5,031,701	861,399
Previous year's levies	10	2,260,646	412,084
Prior year's levies	11	2,779,170	949,164
Penalties and interest	12	2,079,407	635,674
Less allowance for uncollectables (negative)	13	- 1,918,927	-
Investments			
Canada	14	-	
Provincial	15	5,000	
Municipal	16	-	
Other	17	86,712	
Other current assets	18	1,016,236	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	28,512,832	
Other long term assets	20	483,011	-
Total	21	54,288,585	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston C
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For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	23,893,958		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	21,945		
Ontario	27	51,834		
Region or county	28	-		
Other municipalities	29	31		
School Boards	30	-		
Trade accounts payable	31	4,712,883		
Other	32	1,351,373		
Other current liabilities	33	2,983,300		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	22,834,332		
- special area rates and special charges	35	937,500		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	2,810,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,931,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	7,170,393		
Accumulated net revenue (deficit)				
General revenue	42	- 733,195		
Special charges and special areas (specify)				
--	43	65,465		
--	44	- 11,803		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,415,418		
Libraries	49	70,144		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	26		
Unexpended capital financing / (unfinanced capital outlay)	58	- 15,298,519		
Total	59	54,288,585		

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	17			
Non-line Department Support Staff										2	59			
Fire										3	97			
Police										4	143			
Transit										5	83			
Public Works										6	154			
Health Services										7	-			
Homes for the Aged										8	121			
Other Social Services										9	60			
Parks and Recreation										10	68			
Libraries										11	32			
Planning										12	14			
Total										13	848			
										continuous full time employees December 31		other		
										1	\$	2	\$	
2. Total expenditures during the year on:										14	35,212,400		4,403,164	
Wages and salaries														
Employee benefits										15	9,676,960		843,366	
										1		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	65,849,059			
Previous years' tax										17	2,896,843			
Penalties and interest										18	1,015,945			
Subtotal										19	69,761,847			
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	660,928			
- recoverable from general municipal revenues										25	1,224,498			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	25,600			
- refunds										28	-			
Other (specify)										80	101,719			
Total reductions										29	71,774,592			
Amounts added to the tax roll for collection purposes only										30	21,941			
Business taxes written off under subsection 441(1) of the Municipal Act										81	-			
										1				
4. Tax due dates for 1995 (lower tier municipalities only)														
Interim billings: Number of installments										31	1			
Due date of first installment (YYYYMMDD)										32	19950228			
Due date of last installment (YYYYMMDD)										33	0			
Final billings: Number of installments										34	1			
Due date of first installment (YYYYMMDD)										35	19950630			
Due date of last installment (YYYYMMDD)										36	0			
											\$			
Supplementary taxes levied with 1996 due date										37	-			
5. Projected capital expenditures and long term financing requirements as at December 31														
										long term financing requirements				
										gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
										1	2	3	4	
										\$	\$	\$	\$	
Estimated to take place										58	10,000,000	7,500,000	-	3,500,000
in 1996														
in 1997										59	10,000,000	-	-	3,500,000
in 1998										60	8,000,000	7,000,000	-	3,500,000
in 1999										61	8,000,000	-	-	3,500,000
in 2000										62	8,000,000	7,000,000	-	3,500,000
Total										63	44,000,000	21,500,000	-	17,500,000

STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		28,159		23,374					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1995 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		28,623		2,207,583		3,924,591			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1995 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		28,623		1,710,763		3,041,357			
In this municipality											
In other municipalities (specify municipality)											
--		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		4,874,019	
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, 1994		67		2,700,000		15,391,964		14,087,654		32,179,618	
Approved in 1995		68		-		-		4,006,296		4,006,296	
Financed in 1995		69		-		-		-		-	
No long term financing necessary		70		-		1,565,231		-		1,565,231	
Approved but not financed as at December 31, 1995		71		2,700,000		13,826,733		18,093,950		34,620,683	
Applications submitted but not approved as at Decemeber 31, 1995		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1996		1997		1998		1999		2000	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		115,000,000		113,000,000		110,000,000		108,000,000		110,000,000	
13. Municipal procurement this year											
								1		2	
										\$	
Total construction contracts awarded		85		-		-		-		-	
Construction contracts awarded at \$100,000 or greater		86		-		-		-		-	

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
<b>Social and Family Services</b>		
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	-



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