

1996 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1996.

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	72,900,354	-	37,035,191	35,865,163
Direct water billings on ratepayers -- own municipality	2	6,022,513	-		6,022,513
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,584,899	-		4,584,899
-- other municipalities	5	-	-		-
Subtotal	6	83,507,766	-	37,035,191	46,472,575
PAYMENTS IN LIEU OF TAXATION					
Canada	7	1,985,663	-	-	1,985,663
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	542,001	-		542,001
The Municipal Act, section 157	10	1,326,975	-		1,326,975
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,092,788	-	565,869	526,919
Ontario Hydro	13	50,523	-	-	50,523
Liquor Control Board of Ontario	14	53,638	-	-	53,638
Other	15	-	-	-	-
Municipal enterprises	16	1,173,106	-	-	1,173,106
Other municipalities and enterprises	17	69,643	-	-	69,643
Subtotal	18	6,294,337	-	565,869	5,728,468
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	4,051,679			4,051,679
.....	61	655,174			655,174
Subtotal	69	4,706,853			4,706,853
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	30,383,810			30,383,810
Canada specific grants	30	15,542			15,542
Other municipalities - grants and fees	31	1,070,706			1,070,706
Fees and service charges	32	13,414,654			13,414,654
Subtotal	33	44,884,712			44,884,712
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,389,030	-	-	1,389,030
Fines	37	1,261,424			1,261,424
Penalties and interest on taxes	38	1,443,396			1,443,396
Investment income - from own funds	39	-			-
- other	40	189,398			189,398
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	88,283			88,283
Contributions from reserves and reserve funds	44	1,532,363			1,532,363
Contributions from non-consolidated entities	45	2,191,750			2,191,750
--	46	-			-
--	47	368,910			368,910
--	48	592,521			592,521
Subtotal	50	9,057,075	-	-	9,057,075
TOTAL REVENUE	51	148,450,743	-	37,601,060	110,849,683

For the year ended December 31, 1996.

Kingston C

[illegible]

For the year ended December 31, 1996.

Kingston C

II. Upper tier purposes

For the year ended December 31, 1996.

Municipality

Kingston C

2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1996.

Municipality

Kingston C

2LT - OP

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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	-	-	-	-	-	-	-	-	-	-	-	-
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
General	0	20,077,902	5,242,950	2,021,190	223.310000	262.718000	4,483,597	1,377,417	531,003	- 7,491	13,340	6,155	6,404,021
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	144,166	-	-	-	-	144,166
Total Taxation	0	-	-	-	-	-	4,483,597	1,521,583	531,003	- 7,491	13,340	6,155	6,548,187
Total all school board taxation	0						24,151,606	9,378,588	3,284,001	- 234,050	330,135	124,911	37,035,191

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1996.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1996.

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	-	3,500	-	855,508
Protection to Persons and Property					
Fire	2	-	-	-	33,519
Police	3	88,097	-	178,258	174,945
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	43,870
Emergency measures	6	-	-	-	-
Subtotal	7	88,097	-	178,258	252,334
Transportation services					
Roadways	8	-	-	-	659,497
Winter Control	9	-	-	-	-
Transit	10	1,625,454	-	57,867	2,487,690
Parking	11	-	-	-	2,006,948
Street Lighting	12	-	-	-	-
Air Transportation	13	24,200	-	-	279,010
--	14	-	-	-	841,134
Subtotal	15	1,649,654	-	57,867	6,274,279
Environmental services					
Sanitary Sewer System	16	-	-	151,816	77,895
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	669,994	163,412
Garbage Collection	19	-	-	-	45,636
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	821,810	286,943
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	21,884,825	-	12,771	13,248
Assistance to Aged Persons	32	4,870,735	-	-	2,193,431
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,725,424	-	-	39,105
--	35	-	-	-	-
Subtotal	36	28,480,984	-	12,771	2,245,784
Recreation and Cultural Services					
Parks and Recreation	37	-	900	-	1,962,204
Libraries	38	165,075	-	-	173,761
Other Cultural	39	-	-	-	1,197,289
Subtotal	40	165,075	900	-	3,333,254
Planning and Development					
Planning and Development	41	-	-	-	69,693
Commercial and Industrial	42	-	-	-	96,859
Residential Development	43	-	11,142	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	11,142	-	166,552
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	30,383,810	15,542	1,070,706	13,414,654

1996 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Kingston C						
For the year ended December 31, 1996.								
		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	4,003,731	-	3,237,095	270,675	1,800	-	7,513,301
Protection to Persons and Property								
Fire	2	6,149,438	174,306	242,813	52,952	-	-	6,619,509
Police	3	8,829,251	-	765,378	196,576	-	-	9,791,205
Conservation Authority	4	-	-	-	-	252,988	-	252,988
Protective inspection and control	5	587,784	-	61,523	-	74,664	-	723,971
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,566,473	174,306	1,069,714	249,528	327,652	-	17,387,673
Transportation services								
Roadways	8	1,958,919	1,923,936	931,686	483,856	-	-	5,298,397
Winter Control	9	436,841	-	462,187	-	-	-	899,028
Transit	10	4,267,627	-	1,495,968	31,000	761,200	-	6,555,795
Parking	11	922,518	503,918	1,057,701	71,026	-	-	2,555,163
Street Lighting	12	-	111,805	396,750	-	-	-	508,555
Air Transportation	13	165,894	99,572	120,948	-	-	-	386,414
--	14	374,727	30,186	380,118	3,634	-	-	788,665
Subtotal	15	8,126,526	2,669,417	4,845,358	589,516	761,200	-	16,992,017
Environmental services								
Sanitary Sewer System	16	1,200,635	1,022,536	1,678,754	767,411	-	-	4,669,336
Storm Sewer System	17	18,061	-	18,073	-	-	-	36,134
Waterworks System	18	2,095,193	102,211	1,585,568	2,790,071	-	-	6,573,043
Garbage Collection	19	1,138,937	-	954,401	43,732	-	-	2,137,070
Garbage Disposal	20	-	-	1,323,288	-	1,269,332	-	2,592,620
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,452,826	1,124,747	5,560,084	3,601,214	1,269,332	-	16,008,203
Health Services								
Public Health Services	24	-	-	-	-	434,799	-	434,799
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	45,000	-	45,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	479,799	-	479,799
Social and Family Services								
General Assistance	31	1,962,270	-	522,265	4,203	24,402,941	-	26,891,679
Assistance to Aged Persons	32	7,463,008	1,495,242	1,250,477	13,350	42,131	-	10,264,208
Assitance to Children	33	-	-	-	-	629,884	-	629,884
Day Nurseries	34	953,645	-	365,019	10,044	823,179	-	2,151,887
--	35	-	-	-	-	-	-	-
Subtotal	36	10,378,923	1,495,242	2,137,761	27,597	25,898,135	-	39,937,658
Recreation and Cultural Services								
Parks and Recreation	37	3,521,668	45,789	1,502,339	172,942	28,327	-	5,271,065
Libraries	38	1,568,919	213,969	500,126	100,983	-	-	2,383,997
Other Cultural	39	230,854	28,519	1,100,668	45,244	197,274	-	1,602,559
Subtotal	40	5,321,441	288,277	3,103,133	319,169	225,601	-	9,257,621
Planning and Development								
Planning and Development	41	710,459	-	20,563	-	-	-	731,022
Commercial and Industrial	42	138,354	82,500	583,288	20,786	232,705	-	1,057,633
Residential Development	43	104,537	-	64,068	-	-	-	168,605
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	953,350	82,500	667,919	20,786	232,705	-	1,957,260
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	48,803,270	5,834,489	20,621,064	5,078,485	29,196,224	-	109,533,532

For the year ended December 31, 1996.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	15,298,519	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,798,889	
Reserves and Reserve Funds	3	806,681	
Subtotal	4	4,605,570	
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	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	7,500,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	7,500,000	
Grants and Loan Forgiveness			
Ontario	20	2,641,516	
Canada	21	1,706,631	
Other Municipalities	22	35,522	
Subtotal	23	4,383,669	
Other Financing			
Prepaid Special Charges	24	1,448,260	
Proceeds From Sale of Land and Other Capital Assets	25	140,000	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	57,263	
--	31	79,000	
Subtotal	32	1,724,523	
Total Sources of Financing	33	18,213,762	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	15,004,903	
Subtotal	36	15,004,903	
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	88,283	
Total Applications	42	15,093,186	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	12,177,943	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	26,269	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	10,441,341	
- Transfers From Reserves and Reserve Funds	47	331,530	
- -	48	1,431,341	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	12,177,943	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1996.

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	-	-	-	89,270
Protection to Persons and Property					
Fire	2	-	-	-	108,425
Police	3	-	-	-	120,650
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	229,075
Transportation services					
Roadways	8	691,208	691,208	-	2,584,131
Winter Control	9	-	-	-	-
Transit	10	490,253	-	19,745	606,415
Parking	11	33,333	33,333	-	157,548
Street Lighting	12	-	-	-	-
Air Transportation	13	700,453	841,875	-	1,542,328
--	14	-	-	-	11,843
Subtotal	15	1,915,247	1,566,416	19,745	4,902,265
Environmental services					
Sanitary Sewer System	16	14,469	14,469	15,777	1,043,410
Storm Sewer System	17	607,334	21,280	-	2,850,636
Waterworks System	18	-	-	-	2,790,071
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	17,664
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	621,803	35,749	15,777	6,701,781
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	-	-	-	2,520,856
Assistance to Aged Persons	32	-	-	-	235,206
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	10,068
--	35	-	-	-	-
Subtotal	36	-	-	-	2,295,718
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	292,309
Libraries	38	10,335	10,335	-	184,947
Other Cultural	39	94,131	94,131	-	283,534
Subtotal	40	104,466	104,466	-	760,790
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	26,004
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	26,004
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,641,516	1,706,631	35,522	15,004,903

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1996.

Municipality

Kingston C

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	895,705	
Police	3	391,910	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	1,287,615	
Transportation services			
Roadways	8	10,173,628	
Winter Control	9	-	
Transit	10	-	
Parking	11	2,415,000	
Street Lighting	12	137,469	
Air Transportation	13	265,630	
--	14	-	
Subtotal	15	12,991,727	
Environmental services			
Sanitary Sewer System	16	5,665,488	
Storm Sewer System	17	-	
Waterworks System	18	71,000	
Garbage Collection	19	-	
Garbage Disposal	20	1,100,000	
Pollution Control	21	-	
--	22	-	
Subtotal	23	6,836,488	
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	8,083,500	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	8,083,500	
Recreation and Cultural Services			
Parks and Recreation	37	200,850	
Libraries	38	250,000	
Other Cultural	39	134,744	
Subtotal	40	585,594	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	862,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	862,500	
Electricity	48	1,010,000	
Gas	49	390,000	
Telephone	50	-	
Total	51	32,047,424	

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kingston C

		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	1,213,424
: To Canada and agencies		2	-
: To other		3	30,834,000
Subtotal		4	32,047,424
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: 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	32,047,424
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	31,184,924
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	862,500
--		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	3,778,722
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	810,000
- university support		40	-
- leases and other agreements		41	239,158
Other (specify)		42	-
--		43	30,000
--		44	-
Total		45	4,857,880

1996 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1996.

Municipality

Kingston C

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. 1996 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	2,421,324	1,701,999		
- general tax rates					
- special are rates and special charges	51	75,000	7,500		
- benefitting landowners	52	-	-		
- user rates (consolidated entities)	53	938,084	690,582		
Recovered from reserve funds	54	-	-		
Recovered from unconsolidated entities					
- hydro	55	401,000	140,730		
- gas and telephone	57	130,000	53,950		
--	56	-	-		
--	58	-	-		
--	59	-	-		
Total	78	3,965,408	2,594,761		
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
		1	2	3	4
		\$	\$	\$	\$
1997		3,849,721	2,600,397	-	-
1998		3,672,203	2,278,411	-	-
1999		3,260,000	1,974,159	-	-
2000		2,877,000	1,683,966	-	-
2001		2,919,000	1,429,101	-	-
2002 - 2006		11,205,000	3,770,453	-	-
2007 onwards		2,002,000	300,410	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	862,500	86,250	-	-
Total	71	30,647,424	14,123,147	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1997	72	750,000			
1998	73	750,000			
1999	74	1,450,000			
2000	75	1,450,000			
2001	76	2,150,000			
Total	77	6,550,000			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal		interest
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-		
Other long term debt refinanced	93	-	-		

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

Kingston C

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1996 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1996.

		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	-	-	-	-	-	-	-	-	-	-
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
	--	40	-	-	-	-	-	-	-	-	-	-
	--	41	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
	--	50	-	-	-	-	-	-	-	-	-	-
	--	1	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
	--	70	-	-	-	-	-	-	-	-	-	-
	--	71	-	-	-	-	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	26	37,380,004	220,994	-	37,600,998	36,330,223	704,968	565,869	-	37,601,060	88

1996 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Kingston C

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For the year ended December 31, 1996.

		1 \$
Balance at the beginning of the year	1	7,170,393
Revenues		
Contributions from revenue fund	2	1,279,596
Contributions from capital fund	3	-
Development Charges Act	67	91
Lot levies and subdivider contributions	60	199,758
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	258,711
- other	6	64,717
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,802,873
Expenditures		
Transferred to capital fund	14	806,681
Transferred to revenue fund	15	1,532,363
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	2,339,044
Balance at the end of the year for:		
Reserves	23	1,025,828
Reserve Funds	24	5,608,394
Total	25	6,634,222
Analysed as follows:		
Working funds	26	69,347
Contingencies	27	3,206
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	86,520
Sick leave	31	-
Insurance	32	39,722
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	155,369
- sanitary and storm sewers	36	2,387,713
- parks and recreation	64	140,115
- library	65	285,530
- other cultural	66	316,509
- water	38	614,828
- transit	39	-
- housing	40	790,732
- industrial development	41	804,962
- other and unspecified	42	11,632
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Parking revenues	45	560,700
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	5,818
Waste Site	53	19,840
Police Commission	54	1,168
Municipal Election	55	20,000
Business Improvement Area	56	108,088
--	57	
Total	58	6,634,222

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

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For the year ended December 31, 1996.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	3,104,411	-
Accounts receivable			
Canada	2	1,166,893	
Ontario	3	3,224,163	
Region or county	4	-	
Other municipalities	5	246,920	
School Boards	6	345,057	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,099,527	business taxes
Taxes receivable			
Current year's levies	9	4,539,458	716,242
Previous year's levies	10	2,519,240	555,001
Prior year's levies	11	3,283,835	855,057
Penalties and interest	12	2,480,393	609,827
Less allowance for uncollectables (negative)	13	- 2,158,301	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	86,712	
Other current assets	18	1,315,170	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	32,047,424	
Other long term assets	20	456,320	-
	21	56,757,222	
Total			

1996 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

For the year ended December 31, 1996.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	4,554,108		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	12,490,863		
Accounts payable and accrued liabilities				
Canada	26	16,621		
Ontario	27	143,735		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	5,988,007		
Other	32	1,379,429		
Other current liabilities	33	3,042,638		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	26,204,924		
- special area rates and special charges	35	862,500		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	3,580,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	1,400,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,634,222		
Accumulated net revenue (deficit)				
General revenue	42	254,819		
Special charges and special areas (specify)				
--	43	75,542		
--	44	- 26,645		
--	45	82,500		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,193,803		
Libraries	49	58,011		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	88		
Unexpended capital financing / (unfinanced capital outlay)	58	- 12,177,943		
Total	59	56,757,222		

STATISTICAL DATA

For the year ended December 31, 1996.

		1	
1. Number of continuous full time employees as at December 31			
Administration		1	15
Non-line Department Support Staff		2	51
Fire		3	95
Police		4	130
Transit		5	79
Public Works		6	171
Health Services		7	-
Homes for the Aged		8	120
Other Social Services		9	43
Parks and Recreation		10	72
Libraries		11	33
Planning		12	14
	Total	13	823
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:		14	34,024,749
Wages and salaries		15	9,209,665
Employee benefits			881,983
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	67,498,106
	Previous years' tax	17	3,606,430
	Penalties and interest	18	1,037,073
		19	72,141,609
	Subtotal	20	-
Discounts allowed			
Tax adjustments under section 362 and 263 of the Municipal Act			
- amounts added to the roll (negative)		22	-
- amounts written off		23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
		24	716,362
- recoverable from general municipal revenues		25	875,610
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	28,400
- refunds		28	-
Other (specify)		80	106,993
	Total reductions	29	73,868,974
Amounts added to the tax roll for collection purposes only		30	197,226
Business taxes written off under subsection 441(1) of the Municipal Act		81	-
		1	
4. Tax due dates for 1996 (lower tier municipalities only)			
Interim billings:	Number of installments	31	1
	Due date of first installment (YYYYMMDD)	32	19960228
	Due date of last installment (YYYYMMDD)	33	0
Final billings:	Number of installments	34	1
	Due date of first installment (YYYYMMDD)	35	19960630
	Due date of last installment (YYYYMMDD)	36	0
			\$
Supplementary taxes levied with 1997 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
	\$	\$	\$
Estimated to take place			
in 1997	58	10,000,000	3,500,000
in 1998	59	8,000,000	3,500,000
in 1999	60	8,000,000	3,500,000
in 2000	61	8,000,000	3,500,000
in 2001	62	8,000,000	3,500,000
	63	42,000,000	17,500,000
Total		14,000,000	-

STATISTICAL DATA

For the year ended December 31, 1996.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		15,790		13,180					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1996 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		28,656		2,168,105		3,854,408			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1996 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		28,656		1,650,564		2,934,335			
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		4,149,958	
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, 1995		67		2,700,000		13,826,733		18,093,950		34,620,683	
Approved in 1996		68		-		-		4,341,547		4,341,547	
Financed in 1996		69		-		-		7,500,000		7,500,000	
No long term financing necessary		70		-		1,216,000		-		1,216,000	
Approved but not financed as at December 31, 1996		71		2,700,000		12,610,733		14,935,497		30,246,230	
Applications submitted but not approved as at Decemeber 31, 1996		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		2000		2001		2002		2003		2004	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		110,000,000		105,000,000		100,000,000		100,000,000		105,000,000	
13. Municipal procurement this year											
		1		2							
				\$							
Total construction contracts awarded		85		18		11,413,534					
Construction contracts awarded at \$100,000 or greater		86		13		11,122,932					