

1997 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10011

MUNICIPALITY OF: Kingston C

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Kingston C

		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	72,516,536	-	36,799,321	35,717,215
Direct water billings on ratepayers -- own municipality	2	6,075,536	-		6,075,536
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,790,656	-		4,790,656
-- other municipalities	5	-	-		-
Subtotal	6	83,382,728	-	36,799,321	46,583,407
PAYMENTS IN LIEU OF TAXATION					
Canada	7	2,052,861	-	-	2,052,861
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	542,482	-		542,482
The Municipal Act, section 157	10	1,339,050	-		1,339,050
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,093,529	-	566,610	526,919
Ontario Hydro	13	51,413	-	-	51,413
Liquor Control Board of Ontario	14	53,564	-	-	53,564
Other	15	-	-	-	-
Municipal enterprises	16	1,279,115	-	-	1,279,115
Other municipalities and enterprises	17	72,530	-	-	72,530
Subtotal	18	6,484,544	-	566,610	5,917,934
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	2,930,802			2,930,802
.....	61	-			-
Subtotal	69	2,930,802			2,930,802
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	29,284,748			29,284,748
Canada specific grants	30	7,657			7,657
Other municipalities - grants and fees	31	1,072,871			1,072,871
Fees and service charges	32	13,765,220			13,765,220
Subtotal	33	44,130,496			44,130,496
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	945,806	-	-	945,806
Fines	37	1,399,608			1,399,608
Penalties and interest on taxes	38	1,402,370			1,402,370
Investment income - from own funds	39	-			-
- other	40	184,380			184,380
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	29,798			29,798
Contributions from reserves and reserve funds	44	865,158			865,158
Contributions from non-consolidated entities	45	1,520,932			1,520,932
--	46	7,050			7,050
--	47	335,507			335,507
--	48	1,369,604			1,369,604
Subtotal	50	8,060,213	-	-	8,060,213
TOTAL REVENUE	51	144,988,783	-	37,365,931	107,622,852

For the year ended December 31, 1997.

Kingston C

[illegible]

For the year ended December 31, 1997.

Kingston C

II. Upper tier purposes

For the year ended December 31, 1997.

Kingston C

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Kingston C

2LT - OP

4

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	20,224,890	4,983,738	1,980,145	223.310000	262.718000	4,516,420	1,309,318	520,220	- 15,063	24,588	9,803	6,365,286
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	148,210	-	-	-	-	148,210
Total Taxation	0	-	-	-	-	-	4,516,420	1,457,528	520,220	- 15,063	24,588	9,803	6,513,496
Total all school board taxation	0	-	-	-	-	-	24,256,418	9,071,893	3,195,009	- 148,037	310,597	113,441	36,799,321

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1997.

This Schedule Not Required For This Municipality

[illegible]

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1997.

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	-	-	121,027	843,767
Protection to Persons and Property					
Fire	2	-	-	-	25,446
Police	3	108,724	-	161,778	218,731
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	64,041
Emergency measures	6	-	-	-	-
Subtotal	7	108,724	-	161,778	308,218
Transportation services					
Roadways	8	-	-	-	601,269
Winter Control	9	-	-	-	-
Transit	10	1,410,693	-	45,881	2,389,070
Parking	11	-	-	-	2,080,214
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	413,115
--	14	-	-	-	854,501
Subtotal	15	1,410,693	-	45,881	6,338,169
Environmental services					
Sanitary Sewer System	16	-	-	117,068	81,170
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	593,268	385,341
Garbage Collection	19	-	-	20,918	42,820
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	731,254	509,331
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	21,356,845	-	12,931	13,251
Assistance to Aged Persons	32	4,336,257	-	-	2,271,360
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,939,831	-	-	52,091
--	35	-	-	-	-
Subtotal	36	27,632,933	-	12,931	2,336,702
Recreation and Cultural Services					
Parks and Recreation	37	-	800	-	1,964,568
Libraries	38	132,398	-	-	184,670
Other Cultural	39	-	-	-	1,068,107
Subtotal	40	132,398	800	-	3,217,345
Planning and Development					
Planning and Development	41	-	-	-	68,892
Commercial and Industrial	42	-	-	-	142,796
Residential Development	43	-	6,857	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				-
--	46	-	-	-	-
Subtotal	47	-	6,857	-	211,688
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	29,284,748	7,657	1,072,871	13,765,220

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1997.

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	3,122,443	-	5,768,986	115,219	8,071	-	9,014,719
Protection to Persons and Property								
Fire	2	6,112,608	206,332	238,562	21,842	-	-	6,579,344
Police	3	8,548,150	56,446	883,808	34,289	-	-	9,522,693
Conservation Authority	4	-	-	-	-	232,087	-	232,087
Protective inspection and control	5	528,474	-	59,047	890	85,000	-	673,411
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,189,232	262,778	1,181,417	57,021	317,087	-	17,007,535
Transportation services								
Roadways	8	1,861,434	2,334,117	851,024	143,592	-	-	5,190,167
Winter Control	9	582,676	-	786,902	-	-	-	1,369,578
Transit	10	3,775,758	-	1,125,683	6,456	660,913	-	5,568,810
Parking	11	1,006,470	481,440	1,021,236	1,206,548	-	-	3,715,694
Street Lighting	12	-	89,528	400,824	-	-	-	490,352
Air Transportation	13	163,049	92,962	155,133	-	-	-	411,144
--	14	337,946	28,411	415,363	7,743	-	-	789,463
Subtotal	15	7,727,333	3,026,458	4,756,165	1,364,339	660,913	-	17,535,208
Environmental services								
Sanitary Sewer System	16	1,133,004	1,252,157	1,540,918	876,064	-	-	4,802,143
Storm Sewer System	17	24,192	-	35,726	-	-	-	59,918
Waterworks System	18	1,915,802	19,240	1,649,842	3,201,813	-	-	6,786,697
Garbage Collection	19	1,030,372	158,431	2,467,111	62,911	-	-	3,718,825
Garbage Disposal	20	-	-	1,084,379	-	1,084,129	-	2,168,508
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,103,370	1,429,828	6,777,976	4,140,788	1,084,129	-	17,536,091
Health Services								
Public Health Services	24	-	-	-	-	441,523	-	441,523
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	45,000	-	-	45,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	45,000	441,523	-	486,523
Social and Family Services								
General Assistance	31	2,149,742	-	458,760	16,910	23,600,383	-	26,225,795
Assistance to Aged Persons	32	7,685,394	1,436,395	1,220,532	9,845	36,700	-	10,388,866
Assitance to Children	33	-	-	-	-	673,500	-	673,500
Day Nurseries	34	1,028,058	-	557,723	29,379	800,512	-	2,415,672
--	35	-	-	-	-	-	-	-
Subtotal	36	10,863,194	1,436,395	2,237,015	56,134	25,111,095	-	39,703,833
Recreation and Cultural Services								
Parks and Recreation	37	3,363,765	42,462	1,385,887	101,089	36,064	-	4,929,267
Libraries	38	1,565,319	213,146	503,450	111,369	-	-	2,393,284
Other Cultural	39	218,192	39,054	1,134,011	39,198	191,480	-	1,621,935
Subtotal	40	5,147,276	294,662	3,023,348	251,656	227,544	-	8,944,486
Planning and Development								
Planning and Development	41	713,489	-	20,565	-	-	-	734,054
Commercial and Industrial	42	140,368	82,500	528,427	21,917	230,844	-	1,004,056
Residential Development	43	71,568	-	50,345	-	-	-	121,913
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	925,425	82,500	599,337	21,917	230,844	-	1,860,023
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	47,078,273	6,532,621	24,344,244	6,052,074	28,081,206	-	112,088,418

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		12,177,943
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		2,585,008
Reserves and Reserve Funds	3		2,847,741
Subtotal	4		5,432,749
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		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
Subtotal *	18		-
Grants and Loan Forgiveness			
Ontario	20		1,458,556
Canada	21		303,874
Other Municipalities	22		58,522
Subtotal	23		1,820,952
Other Financing			
Prepaid Special Charges	24		166,223
Proceeds From Sale of Land and Other Capital Assets	25		2,667,087
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		-
--	30		1,780,561
--	31		-
Subtotal	32		4,613,871
Total Sources of Financing	33		11,867,572
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		14,575,860
Subtotal	36		14,575,860
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		29,798
Total Applications	42		14,605,658
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		14,916,029
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44		-
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		14,384,977
- Transfers From Reserves and Reserve Funds	47		-
- -	48		531,052
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49		14,916,029
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1997.

Municipality

Kingston C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	48,149
Protection to Persons and Property					
Fire	2	-	-	-	33,377
Police	3	-	-	-	259,615
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	890
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	293,882
Transportation services					
Roadways	8	257,109	257,109	-	2,967,693
Winter Control	9	-	-	-	-
Transit	10	805,271	-	6,156	1,422,404
Parking	11	-	-	-	7,932
Street Lighting	12	-	-	-	-
Air Transportation	13	18,450	-	-	18,450
--	14	-	-	-	22,876
Subtotal	15	1,080,830	257,109	6,156	4,439,355
Environmental services					
Sanitary Sewer System	16	-	-	52,366	1,392,117
Storm Sewer System	17	339,130	8,373	-	2,585,310
Waterworks System	18	-	-	-	2,301,813
Garbage Collection	19	-	-	-	129,441
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	339,130	8,373	52,366	6,408,681
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	-	-	-	2,253,596
Assistance to Aged Persons	32	-	-	-	9,845
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	29,379
--	35	-	-	-	-
Subtotal	36	-	-	-	2,292,820
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	510,405
Libraries	38	204	-	-	269,432
Other Cultural	39	38,392	38,392	-	131,960
Subtotal	40	38,596	38,392	-	911,797
Planning and Development					
Planning and Development	41	-	-	-	115,647
Commercial and Industrial	42	-	-	-	65,529
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	181,176
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,458,556	303,874	58,522	14,575,860

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Kingston C

7
11

		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	767,521	
Police	3	362,125	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	1,129,646	
Transportation services			
Roadways	8	8,721,886	
Winter Control	9	-	
Transit	10	-	
Parking	11	2,172,000	
Street Lighting	12	51,545	
Air Transportation	13	198,030	
--	14	-	
Subtotal	15	11,143,461	
Environmental services			
Sanitary Sewer System	16	4,907,373	
Storm Sewer System	17	-	
Waterworks System	18	56,000	
Garbage Collection	19	-	
Garbage Disposal	20	1,016,400	
Pollution Control	21	-	
--	22	-	
Subtotal	23	5,979,773	
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	7,375,250	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	7,375,250	
Recreation and Cultural Services			
Parks and Recreation	37	148,650	
Libraries	38	53,000	
Other Cultural	39	105,423	
Subtotal	40	307,073	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	787,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	787,500	
Electricity	48	630,000	
Gas	49	260,000	
Telephone	50	-	
Total	51	27,612,703	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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	861,703
: To Canada and agencies		2	-
: To other		3	26,751,000
Subtotal		4	27,612,703
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	27,612,703
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	26,825,203
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	787,500
--		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	3,614,646
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	765,000
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	4,379,646

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

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. 1997 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund			50	2,833,605	1,863,679
- general tax rates					
- special are rates and special charges			51	75,000	7,500
- benefitting landowners			52	-	-
- user rates (consolidated entities)			53	1,016,116	736,721
Recovered from reserve funds			54	-	-
Recovered from unconsolidated entities					
- hydro			55	380,000	98,775
- gas and telephone			57	130,000	40,463
--			56	-	-
--			58	-	-
--			59	-	-
Total			78	4,434,721	2,747,138
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
		\$	\$	5	6
		\$	\$	\$	\$
1998		3,747,203	2,285,911	-	-
1999		3,335,000	1,981,659	-	-
2000		2,952,000	1,691,466	-	-
2001		3,031,500	1,440,351	-	-
2002		2,438,500	1,180,366	-	-
2003-2007		10,050,500	2,809,041	-	-
2008 onwards		1,168,000	126,455	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	26,722,703	11,515,249	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1998				72	-
1999				73	-
2000				74	-
2001				75	-
2002				76	-
Total				77	-
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	-	-

1997 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

[illegible]

1997 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1997.

		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)													
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)													
	--	0	-	-	-	-	-	-	-	-	-	-	
	--	1	-	-	-	-	-	-	-	-	-	-	
	--	2	-	-	-	-	-	-	-	-	-	-	
Total school boards	36	-	88	37,089,839	276,002	-	37,365,841	36,148,850	650,471	566,610	-	37,365,931	2

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Kingston C

10
15

		1 \$
Balance at the beginning of the year	1	6,634,222
Revenues		
Contributions from revenue fund	2	3,467,066
Contributions from capital fund	3	-
Development Charges Act	67	-
Lot levies and subdivider contributions	60	98,940
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	54,219
- other	6	120,252
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	3,740,477
Expenditures		
Transferred to capital fund	14	2,847,741
Transferred to revenue fund	15	865,158
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	3,712,899
Balance at the end of the year for:		
Reserves	23	373,882
Reserve Funds	24	6,287,918
Total	25	6,661,800
Analysed as follows:		
Reserves and discretionary reserve funds:		
Working funds	26	69,347
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	100,000
Sick leave	31	-
Insurance	32	32,929
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	159,630
- sanitary and storm sewers	36	2,182,641
- parks and recreation	64	129,612
- library	65	204,267
- other cultural	66	254,347
- water	38	1,545,745
- transit	39	-
- housing	40	504,558
- industrial development	41	366,270
- other and unspecified	42	5,656
Development Charges Act	68	-
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	217,883
Parking revenues	45	787,169
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	8,374
--	53	19,840
--	54	1,202
--	55	20,000
--	56	45,000
--	57	7,330
Total	58	6,661,800

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

11
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,106,928	-
Accounts receivable			
Canada	2	454,465	
Ontario	3	992,954	
Region or county	4	-	
Other municipalities	5	5,865,052	
School Boards	6	305,738	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,374,984	business taxes
Taxes receivable			
Current year's levies	9	3,477,274	
Previous year's levies	10	1,864,403	465,912
Prior year's levies	11	3,809,267	1,280,936
Penalties and interest	12	2,710,036	848,157
Less allowance for uncollectables (negative)	13	- 3,126,106	- 750,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	3,215,000	
Other	17	86,712	
Other current assets	18	1,339,678	portion of line 20 for tax sale / tax resistration
Capital outlay to be recovered in future years	19	27,612,703	
Other long term assets	20	362,914	-
Total	21	58,452,002	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	11,835,772		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	14,916,029		
Accounts payable and accrued liabilities				
Canada	26	7,713		
Ontario	27	190,898		
Region or county	28	-		
Other municipalities	29	2,910,710		
School Boards	30	-		
Trade accounts payable	31	8,283,336		
Other	32	537,632		
Other current liabilities	33	2,238,971		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	22,694,803		
- special area rates and special charges	35	787,500		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	3,240,400		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	890,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	6,661,800		
Accumulated net revenue (deficit)				
General revenue	42	- 4,485,164		
Special charges and special areas (specify)				
--	43	75,542		
--	44	- 16,804		
--	45	84,975		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,531,716		
Libraries	49	- 17,800		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	2		
Unexpended capital financing / (unfinanced capital outlay)	58	- 14,916,029		
Total	59	58,452,002		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		15
Non-line Department Support Staff	2		54
Fire	3		95
Police	4		135
Transit	5		67
Public Works	6		155
Health Services	7		-
Homes for the Aged	8		119
Other Social Services	9		59
Parks and Recreation	10		64
Libraries	11		33
Planning	12		13
	13		809
Total			

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	32,506,689		4,808,633	
Employee benefits	15	8,878,986		883,965	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16	66,439,256			
Previous years' tax	17	3,717,710			
Penalties and interest	18	1,172,727			
	19	71,329,693			
	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				
- recoverable from general municipal revenues	25				
Transfers to tax sale and tax registration accounts	26				
The Municipal Elderly Residents' Assistance Act - reductions	27				
- refunds	28				
Other (specify)	80				
	29				
	30				
	81				
Total reductions					
Amounts added to the tax roll for collection purposes only					
Business taxes written off under subsection 441(1) of the Municipal Act					

		1	
4. Tax due dates for 1997 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,970,228	
Due date of last installment (YYYYMMDD)	33	-	
Final billings:			
Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,970,630	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 1998 due date	37	-	

		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 1998	58	-	-	-	-
in 1999	59	-	-	-	-
in 2000	60	-	-	-	-
in 2001	61	-	-	-	-
in 2002	62	-	-	-	-
	63	-	-	-	-
Total					

