

# 1997 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 10009**

**MUNICIPALITY OF: Kingston Tp**

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1997.

Municipality

Kingston Tp

		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	45,235,168	3,437,010	29,493,242	12,304,916
Direct water billings on ratepayers -- own municipality	2	2,092,828	-		2,092,828
-- other municipalities	3	96,389	-		96,389
Sewer surcharge on direct water billings -- own municipality	4	2,175,574	-		2,175,574
-- other municipalities	5	-	-		-
Subtotal	6	49,599,959	3,437,010	29,493,242	16,669,707
PAYMENTS IN LIEU OF TAXATION					
Canada	7	678,787	-	-	678,787
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	7,400	-		7,400
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	138,123	11,047	-	127,076
Liquor Control Board of Ontario	14	6,001	-	-	6,001
Other	15	2,887	-	-	2,887
Municipal enterprises	16	7,522	-	-	7,522
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	840,720	11,047	-	829,673
ONTARIO NON-SPECIFIC GRANTS					
Ontario Municipal Support Grant	60	913,220			913,220
.....	61	-			-
Subtotal	69	913,220			913,220
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,116,766			4,116,766
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,871,903			1,871,903
Subtotal	33	5,988,669			5,988,669
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	927,849	-	-	927,849
Fines	37	32,407			32,407
Penalties and interest on taxes	38	757,432			757,432
Investment income - from own funds	39	3,351			3,351
- other	40	273,328			273,328
Sales of publications, equipment, etc	42	21,356			21,356
Contributions from capital fund	43	32,885			32,885
Contributions from reserves and reserve funds	44	546,084			546,084
Contributions from non-consolidated entities	45	-			-
--	46	51,644			51,644
--	47	26			26
--	48	-			-
Subtotal	50	2,646,362	-	-	2,646,362
TOTAL REVENUE	51	59,988,930	3,448,057	29,493,242	27,047,631

For the year ended December 31, 1997.

Kingston Tp

[illegible]

For the year ended December 31, 1997.

Kingston Tp

## II. Upper tier purposes

For the year ended December 31, 1997.

Municipality

Kingston Tp

## 2LT - OP

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1997.

Municipality

Kingston Tp
-------------

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	17,845,924	3,553,472	1,538,170	257.550000	303.000000	4,596,218	1,076,702	466,066	8,987	12,362	6,035	6,166,370
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	103,443	-	-	-	-	103,443
Total Taxation	0	-	-	-	-	-	4,596,218	1,180,145	466,066	8,987	12,362	6,035	6,269,813
Total all school board taxation	0	-	-	-	-	-	19,982,361	6,701,750	2,631,464	32,294	95,537	49,836	29,493,242

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## This Schedule Not Required For This Municipality

[illegible]

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1997.

Municipality

## 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 Tp

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	12,072	-	-	105,997
Protection to Persons and Property					
Fire	2	-	-	-	49,691
Police	3	16,165	-	-	128,187
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,715	-	-	74,725
Emergency measures	6	-	-	-	-
Subtotal	7	21,880	-	-	252,603
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	248,408	-	-	365,229
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	248,408	-	-	365,229
Environmental services					
Sanitary Sewer System	16	-	-	-	82,032
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,307
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	20,918	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	20,918	-	-	83,339
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	3,813,388	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	3,813,388	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	100	-	-	961,762
Libraries	38	-	-	-	994
Other Cultural	39	-	-	-	-
Subtotal	40	100	-	-	962,756
Planning and Development					
Planning and Development	41	-	-	-	92,561
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	56
Tile Drainage and Shoreline Assistance	45				9,362
--	46	-	-	-	-
Subtotal	47	-	-	-	101,979
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,116,766	-	-	1,871,903

		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	854,900	-	795,570	25,000	109,931	- 276,100	1,509,301
Protection to Persons and Property								
Fire	2	1,026,066	-	227,571	132,578	-	-	1,386,215
Police	3	-	-	3,828,614	36,950	40,000	-	3,905,564
Conservation Authority	4	-	-	-	-	244,900	-	244,900
Protective inspection and control	5	375,878	-	140,089	2,724	-	-	518,691
Emergency measures	6	-	-	-	-	81,321	-	81,321
Subtotal	7	1,401,944	-	4,196,274	172,252	366,221	-	6,136,691
Transportation services								
Roadways	8	856,852	11,434	556,188	254,106	-	- 141,430	1,537,150
Winter Control	9	377,805	5,042	245,236	-	-	-	628,083
Transit	10	29,801	-	1,142,258	-	-	-	1,172,059
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	17,286	154,726	-	-	-	172,012
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	44,757	-	44,757
Subtotal	15	1,264,458	33,762	2,098,408	254,106	44,757	- 141,430	3,554,061
Environmental services								
Sanitary Sewer System	16	156,744	609,030	1,465,350	845,615	-	178,340	3,255,079
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	396,998	432,510	604,616	1,247,221	-	194,200	2,875,545
Garbage Collection	19	588,319	-	104,726	-	-	44,990	738,035
Garbage Disposal	20	-	-	704,221	-	-	-	704,221
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	609,014	-	609,014
Subtotal	23	1,142,061	1,041,540	2,878,913	2,092,836	609,014	417,530	8,181,894
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	267,869	-	149,355	-	4,199,641	-	4,616,865
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	267,869	-	149,355	-	4,199,641	-	4,616,865
Recreation and Cultural Services								
Parks and Recreation	37	1,016,733	245,816	527,729	124,868	-	-	1,915,146
Libraries	38	-	-	37,054	239,000	-	-	276,054
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,016,733	245,816	564,783	363,868	-	-	2,191,200
Planning and Development								
Planning and Development	41	285,346	-	28,404	-	-	-	313,750
Commercial and Industrial	42	-	300,460	-	1,581	-	-	302,041
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	9,360	-	-	-	-	9,360
--	46	-	-	-	-	153,903	-	153,903
Subtotal	47	285,346	309,820	28,404	1,581	153,903	-	779,054
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,233,311	1,630,938	10,711,707	2,909,643	5,483,467	-	26,969,066

For the year ended December 31, 1997.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	237,694	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,593,619	
Reserves and Reserve Funds	3	6,018,719	
Subtotal	4	7,612,338	
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	1,666,579	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,666,579	
Other Financing			
Prepaid Special Charges	24	112,315	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	17,715	
--	30	-	
--	31	-	
Subtotal	32	130,030	
Total Sources of Financing	33	9,408,947	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	10,367,559	
Subtotal	36	10,367,559	
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	1,215,468	
Total Applications	42	11,583,027	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,411,774	
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	610,485	
- Proceeds From Long Term Liabilities	46	1,222,051	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	579,238	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,411,774	
* - 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 Tp

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	489
Protection to Persons and Property					
Fire	2	195,649	-	-	408,958
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	31,607
Emergency measures	6	-	-	-	-
Subtotal	7	195,649	-	-	440,565
Transportation services					
Roadways	8	466,743	-	-	2,147,922
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	466,743	-	-	2,147,922
Environmental services					
Sanitary Sewer System	16	437,444	-	-	1,116,003
Storm Sewer System	17	-	-	-	-
Waterworks System	18	566,743	-	-	1,373,312
Garbage Collection	19	-	-	-	81
Garbage Disposal	20	-	-	-	8,264
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,004,187	-	-	2,497,660
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	272,970
Libraries	38	-	-	-	5,007,953
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	5,280,923
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	1,666,579	-	-	10,367,559

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1997.

Municipality

Kingston Tp
-------------

7  
11

			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	104,387	
	Subtotal	15	104,387	
Environmental services				
Sanitary Sewer System		16	2,247,380	
Storm Sewer System		17	-	
Waterworks System		18	790,415	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	3,037,795	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	1,600,479	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	1,600,479	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	2,001,164	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	45,821	
--		46	-	
	Subtotal	47	2,046,985	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	6,789,646	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Kingston Tp

		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	45,821	
: To Canada and agencies	2	1,583,826	
: To other	3	5,159,999	
Subtotal	4	6,789,646	
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	6,789,646	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	6,789,646	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	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	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1997 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1997.

Municipality

Kingston Tp
-------------

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							
- general tax rates	50	230,301		333,253			
- special are rates and special charges	51	310,510		215,657			
- benefitting landowners	52	114,940		132,022			
- user rates (consolidated entities)	53	294,255		-			
Recovered from reserve funds	54	234,945		35,055			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	1,184,951		715,987			
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
		\$	\$	\$	\$	\$	\$
1998		761,199	627,722	-	-	-	-
1999		735,635	553,198	-	-	-	-
2000		774,999	480,980	-	-	-	-
2001		457,967	405,319	-	-	-	-
2002		497,991	365,329	-	-	-	-
2003-2007		3,231,990	1,074,409	-	-	-	-
2008 onwards		329,865	40,594	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	6,789,646	3,547,551	-	-	-	-
* 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

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

For the year ended December 31, 1997.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	12	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UPPER TIER													
Included in general tax rate for upper tier purposes													
General requisition	1		604,686	3,640	608,326								
Special pupose requisitions													
Water rate	2		-	-	-								
Transit rate	3		-	-	-								
Sewer rate	4		-	-	-								
Library rate	5		444,425	2,675	447,100								
Road rate	6		1,982,285	11,933	1,994,218								
--	7		395,458	2,381	397,839								
--	8		-	-	-								
Payments in lieu of taxes	9		-	-	-								
Telephone and telegraph taxation	10		-	-	-								
Subtotal levied by mill rate -- general	11	-	35	3,426,854	20,629	3,447,483	3,375,383	61,627	-	11,047	-	3,448,057	539
Special purpose requisitions													
Water	12		-	-	-								
Transit	13		-	-	-								
Sewer	14		-	-	-								
Library	15		-	-	-								
--	16		-	-	-								
--	17		-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	
Speical charges													
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-	
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-	
	21	-	-	-	-	-	-	-	-	-	-	-	
Total region or county	22	-	35	3,426,854	20,629	3,447,483	3,375,383	61,627	-	11,047	-	3,448,057	539



1997 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kingston Tp

9LT  
13

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	-	604,686	3,640	608,326	-	-	-	-	-	-
Secondary separate (specify)												
	--	0	-	-	-	-	-	-	-	-	-	-
	--	1	-	604,686	3,640	608,326	-	-	-	-	-	-
	--	2	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1	29,315,598	177,665	-	29,493,263	29,064,713	428,529	-	-	29,493,242	- 20

1997 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1997.

Municipality

Kingston Tp

10  
15

		1	\$
Balance at the beginning of the year	1	16,891,426	
Revenues			
Contributions from revenue fund	2	1,316,024	
Contributions from capital fund	3	1,182,583	
Development Charges Act	67	726,895	
Lot levies and subdivider contributions	60	2,060,936	
Recreational land (the Planning Act)	61	52,851	
Investment income - from own funds	5	-	
- other	6	633,956	
--	9	9,013	
--	10	1,249	
--	11	-	
--	12	-	
Total revenue	13	5,983,507	
Expenditures			
Transferred to capital fund	14	6,018,719	
Transferred to revenue fund	15	546,084	
Charges for long term liabilities - principal and interest	16	270,000	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	6,834,803	
Balance at the end of the year for:			
Reserves	23	1,512,176	
Reserve Funds	24	14,527,954	
Total	25	16,040,130	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	326,869	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,737,952	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	3,490	
- roads	35	300,127	
- sanitary and storm sewers	36	1,347,206	
- parks and recreation	64	2,713	
- library	65	8,932	
- other cultural	66	-	
- water	38	786,548	
- transit	39	2,060	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	641,801	
Development Charges Act	68	2,665,395	
Lot levies and subdivider contributions	44	5,145,852	
Recreational land (the Planning Act)	46	61,978	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	2,724	
--	53	217,678	
--	54	920,579	
--	55	427,927	
--	56	1,398,497	
--	57	41,802	
Total	58	16,040,130	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston Tp
-------------

11  
16

For the year ended December 31, 1997.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	11,075,129	-
	Accounts receivable		
	Canada	582,238	
	Ontario	922,207	
	Region or county	-	
	Other municipalities	6,402,247	
	School Boards	-	portion of taxes
	Waterworks	784,718	receivable for
	Other (including unorganized areas)	198,942	business taxes
	Taxes receivable		
	Current year's levies	1,841,842	
	Previous year's levies	867,290	58,099
	Prior year's levies	413,276	16,281
	Penalties and interest	398,982	24,429
	Less allowance for uncollectables (negative)	- 37,000	- 37,000
	Investments		
	Canada	-	
	Provincial	1,373,948	
	Municipal	-	
	Other	-	
	Other current assets	33,306	portion of line 20
	Capital outlay to be recovered in future years	6,789,646	for tax sale / tax
	Other long term assets	-	resistration
			-
	Total	31,646,771	

1997 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kingston Tp
-------------

For the year ended December 31, 1997.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	55,557		
Other municipalities	29	2,751,020		
School Boards	30	-		
Trade accounts payable	31	5,433,636		
Other	32	387,211		
Other current liabilities	33	907,243		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,601,644		
- special area rates and special charges	35	1,815,791		
- benefitting landowners	36	1,307,211		
- user rates (consolidated entities)	37	65,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	16,040,130		
Accumulated net revenue (deficit)				
General revenue	42	1,012,162		
Special charges and special areas (specify)				
--	43	381,397		
--	44	300,024		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	539		
School boards	57	- 20		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,411,774		
Total	59	31,646,771		

1997 FINANCIAL INFORMATION RETURN

Municipality

Kingston Tp
-------------

12  
17

STATISTICAL DATA

For the year ended December 31, 1997.

										1			
1. Number of continuous full time employees as at December 31													
Administration										1	5		
Non-line Department Support Staff										2	21		
Fire										3	10		
Police										4	-		
Transit										5	-		
Public Works										6	42		
Health Services										7	-		
Homes for the Aged										8	-		
Other Social Services										9	7		
Parks and Recreation										10	21		
Libraries										11	-		
Planning										12	7		
Total										13	113		
										continuous full time employees December 31			
										other			
										1	2		
										\$	\$		
2. Total expenditures during the year on:										14	4,750,000		
Wages and salaries											500,000		
Employee benefits										15	950,000		
											33,000		
										1			
										\$			
3. Reductions of tax roll during the year (lower tier municipalities only)													
Cash collections: Current year's tax										16	42,961,252		
Previous years' tax										17	2,655,572		
Penalties and interest										18	787,660		
Subtotal										19	46,404,484		
Discounts allowed										20	-		
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													
- recoverable from general municipal revenues										24			
Transfers to tax sale and tax registration accounts										25			
The Municipal Elderly Residents' Assistance Act - reductions										26			
- refunds										27			
Other (specify)										28			
Total reductions										80			
Amounts added to the tax roll for collection purposes only										29			
Business taxes written off under subsection 441(1) of the Municipal Act										30			
										81			
										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	19,970,327		
Due date of last installment (YYYYMMDD)										33	-		
Final billings: Number of installments										34	2		
Due date of first installment (YYYYMMDD)										35	19,970,630		
Due date of last installment (YYYYMMDD)										36	19,970,930		
											\$		
Supplementary taxes levied with 1998 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
Estimated to take place										1	2	3	4
in 1998										\$	\$	\$	\$
in 1999										58	-	-	-
in 2000										59	-	-	-
in 2001										60	-	-	-
in 2002										61	-	-	-
Total										62	-	-	-
										63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1997.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	-		-		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	11,671	1,628,843	463,985	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1997 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	10,671	1,725,493	450,081	
	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 sinking funds		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
	83	-	-	-	-	
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31	84	2,018,223				
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1996 Approved in 1997 Financed in 1997 No long term financing necessary Approved but not financed as at December 31, 1997 Applications submitted but not approved as at Decemeber 31, 1997		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	-	-	-	-	-
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater		1		2		
				\$		
	85	-		-		
	86	-		-		