

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 10005

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	131,561,548	-	46,545,658	85,015,892
Direct water billings on ratepayers -- own municipality	2	8,943,866	-		8,943,866
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	9,507,617	-		9,507,617
-- other municipalities	5	-	-		-
Subtotal	6	150,013,031	-	46,545,658	103,467,373
PAYMENTS IN LIEU OF TAXATION					
Canada	7	10,869,199	-	3,769,637	7,099,562
Canada Enterprises	8	6,011	-	-	6,011
Ontario					
The Municipal Tax Assistance Act	9	702,633	-		702,633
The Municipal Act, section 157	10	1,434,999	-		1,434,999
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,103,150	-	132,815	970,335
Ontario Hydro	13	163,233	-	-	163,233
Liquor Control Board of Ontario	14	56,191	-	-	56,191
Other	15	-	-	-	-
Municipal enterprises	16	1,208,536	-	-	1,208,536
Other municipalities and enterprises	17	67,059	-	-	67,059
Subtotal	18	15,611,011	-	3,902,452	11,708,559
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	5,099,000			5,099,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	1,473,000			1,473,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	6,572,000			6,572,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	41,808,553			41,808,553
Canada specific grants	30	56,835			56,835
Other municipalities - grants and fees	31	4,604,532			4,604,532
Fees and service charges	32	15,058,663			15,058,663
Subtotal	33	61,528,583			61,528,583
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,499,106	-	-	2,499,106
Rents, concessions and franchises	36	2,224,743			2,224,743
Fines	37	767,279			767,279
Penalties and interest on taxes	38	2,651,377			2,651,377
Investment income - from own funds	39	-			-
- other	40	1,170,208			1,170,208
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	3,731,800			3,731,800
Contributions from non-consolidated entities	45	6,029,299			6,029,299
Provincial Offences Act (POA)	71	587,275			587,275
--	46	-			-
--	47	89,321	89,321		
--	48	-	-		
Subtotal	50	19,750,408	-	-	19,750,408

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

Kingston C

2LT - OP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
1	General	CX	Commercial - Vacant Land	0	82,218,125	1.08209	889,674
1	General	CT	Commercial - Full Occupied	0	634,996,981	1.54585	9,816,101
1	General	DT	Office Building - Full Occupied	0	17,660,454	1.54585	273,004
1	General	DU	Office Building - Excess Land	0	860,925	1.08209	9,316
1	General	FT	Farmland - Full Occupied	0	24,830,211	0.23258	57,750
1	General	GT	Parking Lot - Full Occupied	0	7,887,830	1.54585	121,934
1	General	IU	Industrial - Excess Land	0	23,920,249	1.62288	388,197
1	General	IT	Industrial - Full Occupied	0	109,115,265	2.49674	2,724,324
1	General	MT	Multi-Residential - Full Occupied	0	365,211,579	2.46781	9,012,728
1	General	PT	Pipeline - Full Occupied	0	29,106,325	0.83172	242,083
1	General	RT	Residential/Farm - Full Occupied	0	4,342,602,047	0.93034	40,400,964
1	General	ST	Shopping Centre - Full Occupied	0	129,781,314	1.54585	2,006,224
1	General	SU	Shopping Centre - Excess Land	0	4,792,165	1.08209	51,856
1	General	TT	Managed Forest - Full Occupied	0	423,900	0.23258	986
7	fire area	CX	Commercial - Vacant Land	0	41,330,949	0.22055	91,155
7	fire area	CT	Commercial - Full Occupied	0	390,081,480	0.31508	1,229,069
7	fire area	CT	Commercial - Full Occupied	0	13,791,168	0.17364	23,947
7	fire area	CX	Commercial - Vacant Land	0	3,590,975	0.12155	4,365
7	fire area	CX	Commercial - Vacant Land	0	37,296,201	0.05298	19,760
7	fire area	CT	Commercial - Full Occupied	0	231,124,333	0.07568	174,915
7	fire area	DT	Office Building - Full Occupied	0	391,880	0.07568	297
7	fire area	DU	Office Building - Excess Land	0	860,925	0.22055	1,899
7	fire area	DT	Office Building - Full Occupied	0	17,268,574	0.31508	54,410
7	fire area	FT	Farmland - Full Occupied	0	17,287,593	0.02613	4,517
7	fire area	FT	Farmland - Full Occupied	0	7,542,618	0.01139	859
7	fire area	GT	Parking Lot - Full Occupied	0	7,887,830	0.31508	24,853
7	fire area	IT	Industrial - Full Occupied	0	1,982,688	0.28045	5,560
7	fire area	IU	Industrial - Excess Land	0	295,000	0.18229	538
7	fire area	IT	Industrial - Full Occupied	0	40,711,972	0.50889	207,179
7	fire area	IU	Industrial - Excess Land	0	18,367,359	0.33078	60,756
7	fire area	IT	Industrial - Full Occupied	0	66,420,605	0.12224	81,193
7	fire area	IU	Industrial - Excess Land	0	5,257,890	0.07946	4,178
7	fire area	MT	Multi-Residential - Full Occupied	0	324,643,989	0.503	1,632,959
7	fire area	MT	Multi-Residential - Full Occupied	0	40,567,590	0.12082	49,014
7	fire area	PT	Pipeline - Full Occupied	0	20,560,325	0.09342	19,207
7	fire area	PT	Pipeline - Full Occupied	0	8,546,000	0.16952	14,487
7	fire area	RT	Residential/Farm - Full Occupied	0	1,821,392,682	0.18962	3,453,725
7	fire area	RT	Residential/Farm - Full Occupied	0	1,981,564,724	0.04555	902,603
7	fire area	RT	Residential/Farm - Full Occupied	0	539,644,641	0.1045	563,929
7	fire area	ST	Shopping Centre - Full Occupied	0	85,449,177	0.07568	64,668
7	fire area	ST	Shopping Centre - Full Occupied	0	44,332,137	0.31508	139,682
7	fire area	SU	Shopping Centre - Excess Land	0	3,451,460	0.22055	7,612
7	fire area	SU	Shopping Centre - Excess Land	0	1,340,705	0.05298	710
7	fire area	TT	Managed Forest - Full Occupied	0	206,200	0.02613	54
7	fire area	TT	Managed Forest - Full Occupied	0	5,900	0.04741	3
7	fire area	TT	Managed Forest - Full Occupied	0	211,800	0.01139	24
12	sewer and urban service area	CX	Commercial - Vacant Land	0	586,281	0.0156	91
12	sewer and urban service area	CT	Commercial - Full Occupied	0	5,385,454	0.02229	1,200
12	sewer and urban service area	CX	Commercial - Vacant Land	0	37,683,665	0.04208	15,857
12	sewer and urban service area	CT	Commercial - Full Occupied	0	300,077,295	0.06012	180,406
12	sewer and urban service area	IT	Industrial - Full Occupied	0	58,786,170	0.0971	57,081
12	sewer and urban service area	IU	Industrial - Excess Land	0	3,243,110	0.06311	2,047
12	sewer and urban service area	MT	Multi-Residential - Full Occupied	0	38,619,590	0.09597	37,063
12	sewer and urban service area	RT	Residential/Farm - Full Occupied	0	204,003,165	0.01341	27,357
12	sewer and urban service area	RT	Residential/Farm - Full Occupied	0	1,664,019,600	0.03618	602,042
12	sewer and urban service area	ST	Shopping Centre - Full Occupied	0	110,390,745	0.06012	66,367
12	sewer and urban service area	ST	Shopping Centre - Full Occupied	0	11,693,700	0.02229	2,607
13	water area	CX	Commercial - Vacant Land	0	38,047,596	0.00134	510
13	water area	CX	Commercial - Vacant Land	0	586,281	0.0156	91
13	water area	CT	Commercial - Full Occupied	0	5,385,454	0.02229	1,200
13	water area	CT	Commercial - Full Occupied	0	304,269,325	0.00191	5,812
13	water area	IU	Industrial - Excess Land	0	3,920,110	0.00201	79
13	water area	IT	Industrial - Full Occupied	0	59,824,035	0.00309	1,849
13	water area	MT	Multi-Residential - Full Occupied	0	38,619,590	0.00306	1,182
13	water area	RT	Residential/Farm - Full Occupied	0	203,265,165	0.01341	27,258
13	water area	RT	Residential/Farm - Full Occupied	0	1,591,312,942	0.00115	18,300
13	water area	ST	Shopping Centre - Full Occupied	0	126,744,990	0.00191	2,421
14	garbage collection	CT	Commercial - Full Occupied	0	390,081,480	0.13524	527,546
14	garbage collection	CX	Commercial - Vacant Land	0	41,330,949	0.09467	39,128
14	garbage collection	CT	Commercial - Full Occupied	0	13,791,168	0.10645	14,681
14	garbage collection	CX	Commercial - Vacant Land	0	3,590,975	0.07452	2,676
14	garbage collection	DU	Office Building - Excess Land	0	860,925	0.09467	815
14	garbage collection	DT	Office Building - Full Occupied	0	17,268,574	0.13524	23,354
14	garbage collection	FT	Farmland - Full Occupied	0	17,287,593	0.01602	2,769
14	garbage collection	GT	Parking Lot - Full Occupied	0	7,887,830	0.13524	10,668
14	garbage collection	IT	Industrial - Full Occupied	0	1,982,688	0.17194	3,409
14	garbage collection	IT	Industrial - Full Occupied	0	40,711,972	0.21843	88,927
14	garbage collection	IU	Industrial - Excess Land	0	18,367,359	0.14198	26,078
14	garbage collection	IU	Industrial - Excess Land	0	295,000	0.11176	330

ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

Kingston C

2LT - OP

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ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Kingston C

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					
4000	Subtotal levied by tax rate						-
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100	Subtotal special charges on tax bill						-
3200	Total upper tier purpose taxation						-

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Kingston C

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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	17,977,835	14,243,869	86,466	3,452,449	195,051
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	1,511,976	1,322,903	6,354	174,529	8,190
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	25,699	21,813	35	3,779	72
Managed Forest	0.103500	439	380	1	48	10
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	19,515,949	15,588,965	92,856	3,630,805	203,323
Subtotal Commercial		20,233,926	15,371,511	123,225	4,420,101	319,089
Subtotal Industrial		5,091,367	3,867,861	31,006	1,112,209	80,291
Pipeline	2.054200	597,902	454,220	3,641	130,612	9,429
Other	-	-	-	-	-	-
Supplementary Taxes		1,106,514	853,842	6,922	231,554	14,196
Subtotal levied by tax rate		46,545,658	36,136,399	257,650	9,525,281	626,328
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		46,545,658	36,136,399	257,650	9,525,281	626,328

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	834,976	11,193	250,226	880,400
Protection to Persons and Property					
Fire	2	2,400	-	-	128,350
Police	3	253,221	-	27,387	242,005
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	587,275	34,169	-	171,224
Emergency measures	6	-	-	-	-
Subtotal	7	842,896	34,169	27,387	541,579
Transportation services					
Roadways	8	-	-	19,780	242,577
Winter Control	9	-	-	-	-
Transit	10	-	-	-	2,552,148
Parking	11	-	-	-	1,860,960
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	543,390
--	14	-	-	-	-
Subtotal	15	-	-	19,780	5,199,075
Environmental services					
Sanitary Sewer System	16	-	-	-	305,715
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	184,136
Garbage Collection	19	-	-	-	34,616
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	524,467
Health Services					
Public Health Services	24	3,701,430	-	881,306	1,625,666
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	288,151	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	3,701,430	-	1,169,457	1,625,666
Social and Family Services					
General Assistance	31	30,426,167	-	2,330,188	-
Assistance to Aged Persons	32	3,412,191	-	-	2,562,446
Assitance to Children	33	-	-	-	-
Day Nurseries	34	2,162,034	-	58,075	46,122
--	35	-	-	-	-
Subtotal	36	36,000,392	-	2,388,263	2,608,568
Social Housing	90	-	-	438,994	-
Recreation and Cultural Services					
Parks and Recreation	37	106,151	175	-	2,207,767
Libraries	38	322,708	-	310,425	49,308
Other Cultural	39	-	-	-	1,107,649
Subtotal	40	428,859	175	310,425	3,364,724
Planning and Development					
Planning and Development	41	-	11,298	-	279,174
Commercial and Industrial	42	-	-	-	35,010
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	11,298	-	314,184
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	41,808,553	56,835	4,604,532	15,058,663

		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	5,791,105	-	9,340,073	13,215,510	3,613,757	-	31,960,445
Protection to Persons and Property								
Fire	2	7,894,132	186,360	671,319	329,050	-	-	9,080,861
Police	3	11,011,009	56,300	3,453,052	549,114	-	-	15,069,475
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	195,407	-	37,107	-	-	-	232,514
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	19,100,548	242,660	4,161,478	878,164	-	-	24,382,850
Transportation services								
Roadways	8	5,197,362	2,150,417	4,482,480	316,620	580,807	-	12,727,686
Winter Control	9	-	-	-	-	-	-	-
Transit	10	2,188,976	-	2,851,617	-	-	-	5,040,593
Parking	11	924,400	435,878	1,113,179	-	-	-	2,473,457
Street Lighting	12	-	-	882,315	-	-	-	882,315
Air Transportation	13	180,328	65,412	366,295	-	-	-	612,035
--	14	-	-	-	-	-	-	-
Subtotal	15	8,491,066	2,651,707	9,695,886	316,620	580,807	-	21,736,086
Environmental services								
Sanitary Sewer System	16	1,289,800	2,013,104	3,375,278	315,470	-	-	6,993,652
Storm Sewer System	17	148,477	-	48,955	-	-	-	197,432
Waterworks System	18	1,190,492	149,995	3,127,723	1,105,760	-	-	5,573,970
Garbage Collection	19	1,752,403	158,020	815,589	-	682,034	-	3,408,046
Garbage Disposal	20	-	-	1,747,483	-	1,445,984	-	3,193,467
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,381,172	2,321,119	9,115,028	1,421,230	2,128,018	-	19,366,567
Health Services								
Public Health Services	24	4,529,975	-	3,385,392	-	-	-	7,915,367
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	1,772,532	-	1,772,532
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	4,529,975	-	3,385,392	-	1,772,532	-	9,687,899
Social and Family Services								
General Assistance	31	2,924,158	-	14,083,113	685,857	35,426,689	-	53,119,817
Assistance to Aged Persons	32	7,325,744	1,313,494	1,376,121	-	560,338	-	10,575,697
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	971,194	-	511,879	-	499,792	-	1,982,865
--	35	-	-	-	-	-	-	-
Subtotal	36	11,221,096	1,313,494	15,971,113	685,857	36,486,819	-	65,678,379
Social Housing	90	-	-	-	-	6,540,394	-	6,540,394
Recreation and Cultural Services								
Parks and Recreation	37	5,086,647	286,853	3,073,684	129,900	160,000	-	8,737,084
Libraries	38	2,351,626	-	1,071,856	72,000	-	-	3,495,482
Other Cultural	39	278,711	12,892	1,006,222	11,900	-	-	1,309,725
Subtotal	40	7,716,984	299,745	5,151,762	213,800	160,000	-	13,542,291
Planning and Development								
Planning and Development	41	1,127,091	-	102,152	273,000	-	-	1,502,243
Commercial and Industrial	42	125,620	382,109	456,854	-	-	-	964,583
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	24,140	-	-	-	-	24,140
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,252,711	406,249	559,006	273,000	-	-	2,490,966
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	62,484,657	7,234,974	57,379,738	17,004,181	51,282,327	-	195,385,877

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Kingston C	59
For the year ended December 31, 1999.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	23,618,944
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	3,101,661
Reserves and Reserve Funds	3	2,489,462
Subtotal	4	5,591,123
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	20,275,000
Subtotal *	18	20,275,000
Grants and Loan Forgiveness		
Ontario	20	104,569
Canada	21	-
Other Municipalities	22	-
Subtotal	23	104,569
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	1,373,229
--	30	133,861
--	31	750,000
Subtotal	32	2,257,090
Total Sources of Financing	33	28,227,782
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	22,912,241
Subtotal	36	22,912,241
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	-
Total Applications	42	22,912,241
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	18,303,403
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	1,724,521
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	2,166,278
- Proceeds From Long Term Liabilities	46	17,457,893
- Transfers From Reserves and Reserve Funds	47	403,753
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	18,303,403
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	104,569	-	-	7,316,463
Protection to Persons and Property					
Fire	2	-	-	-	335,739
Police	3	-	-	-	809,298
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	181,070
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,326,107
Transportation services					
Roadways	8	-	-	-	3,332,058
Winter Control	9	-	-	-	-
Transit	10	-	-	-	98,491
Parking	11	-	-	-	1,319,665
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	15,658
--	14	-	-	-	-
Subtotal	15	-	-	-	4,765,872
Environmental services					
Sanitary Sewer System	16	-	-	-	2,372,221
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,223,634
Garbage Collection	19	-	-	-	15,860
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	3,266,465
Subtotal	23	-	-	-	6,878,180
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	-	-	-	162,498
Assistance to Aged Persons	32	-	-	-	362,548
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	525,046
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	382,197
Libraries	38	-	-	-	1,391,085
Other Cultural	39	-	-	-	34,431
Subtotal	40	-	-	-	1,807,713
Planning and Development					
Planning and Development	41	-	-	-	292,860
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	292,860
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	104,569	-	-	22,912,241

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Kingston C

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	4,714,415	
Police	3	789,527	
Conservation Authority	4	298,270	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	1,087,797	
Winter Control	9	14,307,110	
Transit	10	-	
Parking	11	1,200,000	
Street Lighting	12	1,686,000	
Air Transportation	13	17,938	
--	14	77,830	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	17,288,878	
Storm Sewer System	17	12,518,537	
Waterworks System	18	-	
Garbage Collection	19	611,580	
Garbage Disposal	20	837,173	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	13,967,290	
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	5,958,750	
Day Nurseries	34	244,324	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	2,506,112	
Other Cultural	39	374,852	
	Subtotal 40	68,301	
Planning and Development			
Planning and Development	41	2,949,265	
Commercial and Industrial	42	637,500	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	56,223	
	Subtotal 47	-	
Electricity	48	693,723	
Gas	49	-	
Telephone	50	-	
	Total 51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kingston C

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		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	46,904,442	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	46,904,442	
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	46,904,442	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	46,266,942	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	637,500	
			\$
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	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	1,517,227	1,073,026			
- general tax rates	51	75,000	7,500			
- special are rates and special charges	52	-	-			
- benefitting landowners	53	2,649,405	1,912,816			
- user rates (consolidated entities)	54	-	-			
Recovered from reserve funds	55	250,000	25,938			
Recovered from unconsolidated entities	57	130,000	13,488			
- hydro	56	-	-			
- gas and telephone	58	-	-			
--	59	-	-			
--	59	-	-			
--	59	-	-			
Total	78	4,621,632	3,032,768			
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
	\$	\$	\$	\$	\$	\$
2000	61	5,983,001	3,473,122	-	-	-
2001	62	5,871,378	3,016,396	-	-	-
2002	63	5,462,911	2,568,275	-	-	-
2003	64	5,716,582	2,158,977	-	-	-
2004		5,997,152	1,724,513	-	-	-
2005 - 2009	65	17,193,918	3,147,279	-	-	-
2010 onwards	79	42,000	3,422	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	637,500	63,750	-	-	-
Total	71	46,904,442	16,155,734	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1				
		\$				
2000	72	-				
2001	73	1,000,000				
2002	74	2,000,000				
2003	75	3,000,000				
2004	76	3,250,000				
Total	77	9,250,000				
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	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

[illegible]

1999 FINANCIAL INFORMATION RETURN

Municipality

Kingston C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	38,273,003	853,304	-	39,126,307	36,136,397	2,989,910	-	39,126,307	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	273,398	6,922	-	280,320	257,650	22,670	-	280,320	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	10,125,572	231,554	-	10,357,126	9,525,282	831,844	-	10,357,126	-	
--	94	-	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)	--	95	-	670,161	14,196	-	684,357	626,329	58,028	-	684,357	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	49,342,134	1,105,976	-	50,448,110	46,545,658	3,902,452	-	50,448,110	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Kingston C

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15

		1	\$
Balance at the beginning of the year	1	36,319,668	
Revenues			
Contributions from revenue fund	2	13,902,520	
Contributions from capital fund	3	-	
Development Charges Act	67	1,107,800	
Lot levies and subdivider contributions	60	2,323,600	
Recreational land (the Planning Act)	61	56,298	
Investment income - from own funds	5	-	
- other	6	1,363,513	
--	9	76,251	
--	10	657,879	
--	11	-	
--	12	-	
Total revenue	13	19,487,861	
Expenditures			
Transferred to capital fund	14	2,489,462	
Transferred to revenue fund	15	3,731,800	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	26,471	
--	21	-	
Total expenditure	22	6,247,733	
Balance at the end of the year for:			
Reserves	23	19,585,122	
Reserve Funds	24	29,974,674	
Total	25	49,559,796	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	13,858,284	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	438,689	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	666,920	
- roads	35	2,416,997	
- sanitary and storm sewers	36	4,665,911	
- parks and recreation	64	1,514,842	
- library	65	192,552	
- other cultural	66	303,429	
- water	38	3,253,399	
- transit	39	1,845,244	
- housing	40	-	
- industrial development	41	1,044,609	
- other and unspecified	42	2,587,773	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	1,182,820	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	4,294,456	
Lot levies and subdivider contributions	44	10,549,631	
Recreational land (the Planning Act)	46	410,933	
Parking revenues	45	333,307	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	49,559,796	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	41,274,093	-
Accounts receivable			
Canada	2	2,036,324	
Ontario	3	661,861	
Region or county	4	-	
Other municipalities	5	1,132,641	
School Boards	6	283,826	portion of taxes
Waterworks	7	2,251,861	receivable for
Other (including unorganized areas)	8	17,048,841	business taxes
Taxes receivable			
Current year's levies	9	9,577,000	
Previous year's levies	10	5,117,944	-
Prior year's levies	11	5,460,893	2,460,835
Penalties and interest	12	5,343,991	1,245,845
Less allowance for uncollectables (negative)	13	- 6,965,232	2,100,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	516,970	
Other	17	-	
Other current assets	18	1,038,039	portion of line 20
Capital outlay to be recovered in future years	19	46,904,442	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
Total	21	131,683,494	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kingston C

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	14,185,521		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,252,283		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	12,033,075		
Other	32	2,033,529		
Other current liabilities	33	3,086,655		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	30,250,825		
- special area rates and special charges	35	637,500		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	16,016,117		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	49,559,796		
Accumulated net revenue (deficit)				
General revenue	42	5,458,913		
Special charges and special areas (specify)				
--	43	75,542		
--	44	- 7,050		
--	45	90,150		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	9,861,293		
Libraries	49	- 10,435		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5,463,183		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 18,303,403		
Total	59	131,683,494		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	110	
Non-line Department Support Staff	2	32	
Fire	3	94	
Police	4	135	
Transit	5	77	
Public Works	6	197	
Health Services	7	-	
Homes for the Aged	8	198	
Other Social Services	9	115	
Parks and Recreation	10	104	
Libraries	11	33	
Planning	12	21	
Total	13	1,116	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:	14	44,015,489		8,055,058	
Wages and salaries					
Employee benefits	15	9,608,610		805,500	

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections:	Current year's tax	16	117,960,304
	Previous years' tax	17	5,821,010
	Penalties and interest	18	1,668,011
	Subtotal	19	125,449,325
	Discounts allowed	20	-
	Tax adjustments under section 421, 441 and 442 of the Municipal Act		
	- recoverable from general municipal accounts	25	2,576,596
	- recoverable from upper tier	90	-
	- recoverable from school boards	91	1,447,648
	Transfers to tax sale and tax registration accounts	26	-
	The Municipal Elderly Residents' Assistance Act - reductions	27	-
	- refunds	28	-
	Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act		
	- deferrals	92	-
	- cancellations	93	-
	- other	94	-
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
	- recoverable from general municipal accounts	95	-
	- recoverable from upper tier	96	-
	- recoverable from school boards	97	-
Rebates under section 442.2 of the Municipal Act			
	- commercial properties	98	-
	- industrial properties	99	-
--		80	-
	Total reductions	29	129,473,569
Amounts added to the tax roll for collection purposes only		30	-
Business taxes written off under subsection 441(1) of the Municipal Act		81	-

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings:			
Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19,990,226	
Due date of last installment (YYYYMMDD)	33	-	
Final billings:			
Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,990,630	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 2000 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	4
		\$	\$	\$	\$
Estimated to take place	58	-	-	-	-
in 2000					
in 2001	59	-	-	-	-
in 2002	60	-	-	-	-
in 2003	61	-	-	-	-
in 2004	62	-	-	-	-
Total	63	-	-	-	-

ANALYSIS OF USER FEES

Municipality

Kingston C

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1				2,552,148	0
	2				1,860,960	0
	3				1,625,666	0
	4				2,562,446	0
	5				2,207,767	0
	6				1,107,649	0
	7				543,390	0
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			12,460,026	
All other user fees		22			2,598,637	
	Total	23			15,058,663	