



The City of Kingston

2004 ANNUAL FINANCIAL REPORT

Finance Division

Introduction

We are pleased to present the annual financial report of the Corporation of the City of Kingston for the year 2004. This report includes the consolidated financial statements for the City of Kingston, the financial statements of the Kingston-Frontenac Library Board and Downtown Business Improvement Area and the consolidated Financial Information Return (FIR), which contains financial and Municipal Performance Measurement Program (MPMP) information.

In 2000, in accordance with the requirements under the *Electricity Act, 1998*, the city restructured the Hydro-Electric Commission and formed a separate corporation: Kingston Electricity Distribution Limited (KEDL) for the distribution of electricity in the central area of the new city (former City of Kingston). In addition, the city established a subsidiary corporation of KEDL: 1425445 Ontario Limited (operating as Utilities Kingston). Utilities Kingston operates a fibre network and manages, through contract, the municipal utility operations of water, wastewater and gas, and the KEDL operation of electricity distribution. In 2004, a new Corporation (1425447 Ontario Limited) was capitalized by the city through the issuance of shares. As at December 31, 2004 ownership of Utilities Kingston was transferred to 1425447 Ontario Limited from KEDL. The financial statements for these entities are reported separately and are not included in this financial report. Financial information contained in these consolidated financial statements relating to water, wastewater and gas operations include user charge revenues, contract expenditures paid to Utilities Kingston and capital, reserve and debt financing activities.

The 2004 consolidated financial statements of the Corporation of the City of Kingston are the responsibility of city management. They have been prepared in accordance with generally accepted accounting principles as prescribed for Ontario municipalities and in compliance with the Public Sector Accounting Board (PSAB) of the Canadian Institute of Chartered Accountants (CICA).

Management maintains a system of internal controls and accounting procedures and practices to ensure the integrity and objectivity of financial data. This provides reasonable assurance that transactions are recorded and executed in compliance with legislation and required authority, assets are properly safeguarded and reliable financial records are maintained.

KPMG, the city's auditor, is responsible for expressing an independent, professional opinion on the financial statements based on the results of their audit.

Additional financial information on the City of Kingston can be obtained at our website address www.cityofkingston.ca or by contacting the Finance Division at 613-546-4291 ext. 2424.



Gerard T. Hunt, CMA
Manager of Finance



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Audited Financial Statements
and Other Financial Information of

**CORPORATION OF THE
CITY OF KINGSTON**

Year ended December 31, 2004

Audited Financial Statements
and Other Financial Information of

CORPORATION OF THE CITY OF KINGSTON

Year ended December 31, 2004

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KPMG LLP
Chartered Accountants
863 Princess Street Suite 400
PO Box 1600 Stn Main
Kingston ON K7L 5C8
Canada

Telephone (613) 549-1550
Telefax (613) 549-6349
www.kpmg.ca

AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the
Corporation of the City of Kingston

We have audited the consolidated statement of financial position of the Corporation of the City of Kingston as at December 31, 2004 and the consolidated statements of financial activities and changes in financial position for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these consolidated financial statements present fairly, in all material respects, the financial position of the City as at December 31, 2004 and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Kingston, Canada

March 31, 2005

CORPORATION OF THE CITY OF KINGSTON

Consolidated Statement of Financial Position

December 31, 2004, with comparative figures for 2003

	2004	2003
Financial assets:		
Cash and short-term investments (note 3)	\$ 42,347,115	\$ 37,889,077
Taxes receivable	7,761,648	7,995,948
Accounts receivable	25,004,328	23,744,260
Other current assets	10,877,336	10,058,382
Notes receivable from government business enterprises (note 19)	13,345,629	13,345,629
Long-term investments (notes 3 and 4)	56,777,568	51,722,523
Investment in government business enterprises (note 19)	19,828,625	17,112,813
	<u>175,942,249</u>	<u>161,868,632</u>
Liabilities:		
Temporary loans	10,518,293	1,036,789
Accounts payable and accrued liabilities	30,757,908	35,143,186
Due to government business enterprises (note 19):		
Utilities Kingston	832,871	725,795
Kingston Electricity Distribution Limited	7,166,889	2,197,509
Employee future benefit obligation (note 8(d))	2,049,132	2,009,047
Deferred revenues – obligatory reserve funds (note 11)	7,092,562	9,030,885
Deferred revenues	2,203,495	1,992,236
Accrued interest on long-term debt	966,250	909,596
Employee future benefit obligations (note 8(d))	21,201,497	20,045,583
Landfill closure and post closure liabilities (notes 14 and 15(b))	10,812,879	10,389,257
Net long-term liabilities (note 9)	55,646,807	54,991,569
Net long-term liabilities – Public Health Services (note 9)	5,039,899	2,967,750
	<u>154,288,482</u>	<u>141,439,202</u>
Net financial assets	21,653,767	20,429,430
Other assets:		
Inventory	734,550	660,921
Total net assets	<u>\$ 22,388,317</u>	<u>\$ 21,090,351</u>
Municipal position:		
Current fund (note 10)	\$ 11,267,285	\$ 7,323,596
Capital fund (note 10)	2,338,131	1,372,597
Reserves	11,887,569	15,467,656
Reserve funds	72,053,828	70,422,178
Government business enterprises net equity (note 19)	19,828,625	17,112,813
	<u>117,375,438</u>	<u>111,698,840</u>
Amounts to be recovered from future revenues:		
Net long-term liabilities (note 9)	(60,686,706)	(57,959,319)
Accrued interest on long-term debt	(966,250)	(909,596)
Employee future benefit obligations (note 8(d))	(17,636,571)	(17,189,604)
Landfill closure and post-closure liabilities (note 14)	(10,812,879)	(10,389,257)
Amounts to be recovered from reserve funds:		
Employee future benefit obligations (note 8(d))	(4,884,715)	(4,160,713)
	<u>(94,987,121)</u>	<u>(90,608,489)</u>
Contingent liabilities (note 15)		
Commitments (note 16)		
Total municipal position	<u>\$ 22,388,317</u>	<u>\$ 21,090,351</u>

The accompanying notes are an integral part of these financial statements.

CORPORATION OF THE CITY OF KINGSTON

Consolidated Statement of Financial Activities

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Property taxation	\$ 115,111,650	\$ 105,380,919
Taxation from other governments	14,271,478	14,521,347
User charges	65,913,837	62,558,292
User charges – gas commodity	24,725,803	23,619,076
Government grants – Canada	4,096,522	4,616,423
Government grants – Province of Ontario	52,861,531	49,134,185
Grants from other municipalities	4,285,376	4,559,656
Investment income	5,502,605	5,189,166
Penalties and interest on taxes	1,588,185	1,522,219
Sale of land	597,753	789,151
Lot levies	3,554,286	4,243,169
Other	1,170,071	3,073,618
Transfers from deferred obligatory reserve funds	4,816,601	2,936,696
Government business enterprises net gain (loss)	(284,188)	656,404
Total revenues	298,211,510	282,800,321
Expenditures:		
Current:		
General government	20,216,908	20,056,590
Fire	13,490,982	12,069,128
Police	19,876,860	17,906,586
Protective inspections and control	3,686,077	3,603,041
Roadways and winter control	11,938,192	13,212,867
Transit	8,721,467	8,260,780
Parking	3,641,492	3,546,484
Street lighting	939,325	969,292
Air transportation	985,181	1,248,060
Sanitary sewers	8,407,660	8,386,061
Storm sewers	413,719	358,694
Waterworks system	7,119,745	7,770,671
Garbage collection and disposal	9,946,579	9,905,807
Health services	7,733,687	7,197,610
Land ambulance	3,786,739	3,347,328
Social housing	13,229,723	12,625,658
Assistance to families (general)	45,495,589	45,295,132
Assistance to aged persons	14,176,890	13,852,774
Day nurseries	6,868,443	6,603,192
Parks, recreation and other cultural	13,383,312	12,535,360
Libraries	5,081,076	4,850,779
Planning and zoning	1,327,241	1,445,929
Commercial and industrial development	2,897,744	1,598,293
Gas utility – operations	3,217,019	2,978,198
Gas utility – commodity	24,725,803	23,619,076
Total current expenditures	251,307,453	243,243,390

CORPORATION OF THE CITY OF KINGSTON

Consolidated Statement of Financial Activities, page 2

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Expenditures (continued):		
Capital:		
General government	\$ 1,719,368	\$ 3,457,282
Fire	669,736	838,693
Police	1,794,037	476,896
Protective inspection and control	–	76,470
Roadways	13,284,287	14,359,975
Transit	927,640	3,013,975
Parking	823,057	476,248
Air transportation	1,380,053	723,895
Sanitary sewers	11,628,341	7,379,191
Waterworks system	6,432,930	5,460,050
Environmental	462,781	720,525
Garbage collection and disposal	2,751	52,698
Public Health Services	388,416	5,824,871
Assistance to families and aged persons	210,711	580,755
Parks and recreation and other cultural	2,637,028	2,124,989
Libraries	260,109	313,829
Planning and zoning	635,717	525,470
Gas utility	2,422,758	2,768,531
	<u>45,679,720</u>	<u>49,174,343</u>
Total expenditures	296,987,173	292,417,733
Net revenues (expenditures)	1,224,337	(9,617,412)
Financing and transfers:		
New debt issue - municipality	10,000,000	15,000,000
New debt issue - Public Health Services	2,143,375	2,967,750
Debt principal repayments	(9,415,988)	(7,965,582)
Change in accrued interest on long-term debt	56,654	239,040
Change in employee future benefit obligations	1,170,969	529,295
Change in landfill closure and post-closure liabilities	423,622	(137,330)
Change in non-financial assets	73,629	455
	<u>4,452,261</u>	<u>10,633,628</u>
Increase in fund balances	\$ 5,676,598	\$ 1,016,216

The accompanying notes are an integral part of these financial statements.

CORPORATION OF THE CITY OF KINGSTON

Consolidated Statement of Changes in Financial Position

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Operations:		
Net revenues (expenditures)	\$ 1,224,337	\$ (9,617,412)
Net change in non-cash working capital items:		
Decrease in taxes receivable	234,300	476,469
Increase in accounts receivable	(1,260,068)	(1,925,740)
Increase in other current assets	(818,954)	(1,967,645)
Decrease in accounts payable and accrued liabilities	(4,385,278)	(7,574,411)
Increase in due to government business enterprises	5,116,541	1,303,707
Decrease in deferred obligatory reserve funds	(1,938,323)	(231,824)
Increase in deferred revenue	211,259	581,030
Increase in accrued interest on long-term debt	56,654	239,040
Increase in employee future benefit obligations	1,155,914	576,264
Increase (decrease) in landfill closure and post closure liabilities	423,622	(137,330)
	(1,204,333)	(8,660,440)
Net change in cash from operations	20,004	(18,277,852)
Investments:		
Increase in long-term investments	(5,055,045)	(27,371,469)
Increase in investment in government business enterprises	(2,715,812)	(656,404)
Net change in cash from investments	(7,770,857)	(28,027,873)
Financing:		
New debt issue - municipality	10,000,000	15,000,000
New debt issue - Public Health Services	2,143,375	2,967,750
Debt principal repayments	(9,415,988)	(7,965,582)
Net change in cash from financing	2,727,387	10,002,168
Decrease in cash and cash equivalents	(5,023,466)	(36,303,557)
Cash and cash equivalents, beginning of year	36,852,288	73,155,845
Cash and cash equivalents, end of year	\$ 31,828,822	\$ 36,852,288
Represented by:		
Cash and term deposits	\$ 42,347,115	\$ 37,889,077
Temporary loans	(10,518,293)	(1,036,789)
	\$ 31,828,822	\$ 36,852,288

The Municipality considers cash and cash equivalents, net of temporary loans, to be highly liquid investments with original maturities of three months or less.

The accompanying notes are an integral part of these financial statements.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements

Year ended December 31, 2004

1. Significant accounting policies:

The consolidated financial statements of the Corporation of the City of Kingston (the "City") are prepared by management in accordance with Canadian generally accepting accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the City are as follows:

(a) Basis of consolidation:

- (i) The consolidated financial statements reflect the assets, liabilities, revenues, expenditures and fund balances of the current, capital and reserve funds of the reporting entity. The reporting entity is comprised of all organizations, committees and local boards accountable for the administration of their financial affairs and resources to the City and which are owned or controlled by the City. Interdepartmental and inter-organizational transactions and balances between these organizations are eliminated.

These consolidated financial statements include:

Rideaucrest Home for the Aged
Downtown Business Improvement Area
Kingston-Frontenac Public Library Board
Kingston & Frontenac Housing Corporation
Kingston, Frontenac and Lennox and Addington Health Unit (proportionately consolidated)

Consolidated by modified equity basis:

1425447 Ontario Limited and Kingston Electricity Distribution Limited are accounted for on a modified equity basis, consistent with the generally accepted accounting treatment for government business enterprises. Under the modified equity basis, the business enterprises' accounting principles are not adjusted to conform with those of the City, and inter-organizational transactions and balances are not eliminated.

Proportionate consolidation:

Kingston, Frontenac and Lennox and Addington ("KFLA") Health Unit is accounted for using the proportional consolidation method of accounting and reporting, whereby the municipality's pro-rata share of each of the assets, liabilities, revenues and expenses is combined on a line-by-line basis in the financial statements.

- (ii) The charges for long-term liabilities assumed by consolidated entities or by individuals in the case of the drainage and shoreline property assistance loans are not reflected in the financial statements.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

1. Significant accounting policies (continued):

(a) Basis of consolidation (continued):

(iii) Accounting for school board transactions:

The taxation, other revenues, expenditures, assets and liabilities with respect to the operations of the school boards are not reflected in the municipal fund balances of these financial statements.

(iv) Trust funds and their related operations administered by the City are not included in these financial statements but are reported on separately on the Trust Funds Statement of Continuity and Statement of Financial Position.

(b) Basis of accounting:

(i) Capital assets:

The historical cost and accumulated depreciation of capital assets are not reported for municipal purposes. Capital assets are reported as an expenditure on the "Consolidated Statement of Financial Activities" in the year of acquisition.

(ii) Employee future benefits:

The municipality accrues its obligations for employee benefit plans. The cost of post-retirement and post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on services and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued benefit obligation, are amortized over the average remaining service life of the related employee groups, which is estimated to be 11 years.

(iii) Workplace safety and insurance compensation:

The municipality bears the cost of certain insurance and pension benefits awarded under workplace safety and insurance legislation and accrues the actuarially determined cost of these obligations.

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued obligation, are amortized over the mean term of the liabilities which is estimated to be 10 years.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

1. Significant accounting policies (continued):

(b) Basis of accounting (continued):

(iv) Landfill closure and post-closure liabilities:

The municipality accrues landfill closure and post-closure care requirements that have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-eight year period using the best information available to management.

Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

(c) Deferred revenues – obligatory reserve funds:

The City receives restricted contributions under the authority of provincial legislation and City by-laws. These funds by their nature are restricted in their use and until applied to applicable costs are recorded as deferred revenue. Amounts applied to qualifying expenditures are recorded as revenue in the fiscal period they are expended.

(d) Amounts to be recovered:

Amounts to be recovered are comprised of accrued interest on long-term debt, outstanding net long-term liabilities, post-employment benefit obligations and landfill closure and post-closure liabilities.

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

2. Operations of school boards:

Requisitions were made by the school boards requiring the City to collect property taxes and payments in lieu of property taxes on their behalf. The amounts collected and remitted are summarized below:

	2004	2003
Taxation and user charges	\$ 45,866,477	\$ 44,182,005
Payments in lieu	312,911	289,449
Amount transferred to school boards	\$ 46,179,388	\$ 44,471,454

3. Restricted assets:

Cash and investments in the amount of \$63,803,506 (2003 - \$65,266,843) have been restricted to support reserve funds.

4. Long-term investments:

Long-term investments, which consist primarily of government bonds, are recorded on the Consolidated Statement of Financial Position at cost plus accrued interest, less the amortized amount of purchase premiums and discounts. They have a market value of \$57,311,858 at December 31, 2004 (2003 - \$52,090,727).

5. Contributions to Kingston Economic Development Corporation:

Kingston Economic Development Corporation is incorporated without share capital under the Ontario Corporations Act and the Ontario Municipal Act to enhance economic development in the greater Kingston Area.

The "Consolidated Statement of Financial Activities" includes the following contributions made by the municipality to the corporation:

	2004	2003
Kingston Economic Development Corporation: Grant	\$ 2,100,000	\$ 795,000

6. Trust funds:

Trust funds administered by the municipality amounting to \$714,069 (2003 - \$722,697) have not been included in the "Consolidated Statement of Financial Position" nor have their operations been included in the "Consolidated Statement of Financial Activities".

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

7. Pension agreements:

The municipality makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS), which is a multi-employer plan, on behalf of members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The contribution premium holiday ended December 31, 2002 with a phase-in of rates beginning on January 1, 2003. The amount contributed to OMERS for 2004 was \$4,276,654 (2003 - \$1,476,080) for current service.

8. Employee benefit obligations:

(a) Extended health care, dental, life insurance and sick leave benefits:

The City provides extended health care, dental, life insurance and sick leave benefits to its employees. An independent actuarial study of the post-retirement and post-employment benefits has been undertaken. The most recent valuation of the employee future benefits was completed for December 31, 2004. This resulted in an actuarial loss to be amortized, beginning in 2005, on a straight-line basis over the expected average remaining service life of the related employee groups, which is estimated to be 11 years.

At December 31, 2004, the City's accrued benefit liability relating to post-retirement and post-employment benefit plans is \$14,773,063 (2003 - \$14,014,887).

The significant actuarial assumptions adopted in estimating the City's accrued benefit obligation are as follows:

Discount rate	6.0% per annum
Inflation rate	3.0% per annum
Salary escalation	4.0% per annum
Dental benefits escalation	5.0% per annum
Health benefits escalation	10.0% per annum in 2005, decreasing to 5.0% over 15 years

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

8. Employee benefit obligations (continued):

(a) Extended health care, dental, life insurance and sick leave benefits (continued):

Information with respect to the City's post-retirement and post-employment obligations is as follows:

	2004	2003
Accrued benefit liability, January 1	\$ 14,014,887	\$ 13,792,425
Expense recognized for the period	1,366,356	1,322,453
Benefits paid for the period	(1,172,326)	(1,099,991)
Actuarial loss due to plan amendments	564,146	—
Accrued benefit liability, December 31	14,773,063	14,014,887
Reserve funds established	4,884,715	4,160,713
Amounts to be recovered from future revenues	\$ 9,888,348	\$ 9,854,174

The accrued benefit liability at December 31 includes the following components:

	2004	2003
Accrued benefit obligation	\$ 18,620,499	\$ 14,014,887
Unamortized actuarial losses	(3,847,436)	—
Accrued benefit liability, December 31	\$ 14,773,063	\$ 14,014,887

(b) Workplace safety and insurance:

In common with other Schedule 2 employers, the City funds its obligations to the Workplace Safety and Insurance Board on a "pay-as-you-go" basis for employees under Schedule 2. An independent actuarial study of the workplace safety and insurance liabilities at December 31, 2004 for future payments on Workplace Safety and Insurance Board claims occurring on or before December 31, 2004 has been undertaken. This resulted in an actuarial loss to be amortized, beginning in 2005, on a straight-line basis over the mean term of the liabilities which is estimated to be 10 years.

At December 31, 2004, the City's accrued benefit liability relating to future payments on Workplace Safety and Insurance Board claims is \$7,639,392 (2003 - \$7,211,049).

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

8. Employee benefit obligations (continued):

(b) Workplace safety and insurance (continued):

Information with respect to the City's Workplace Safety and Insurance Board future payments is as follows:

	2004	2003
Accrued benefit liability, beginning of year	\$ 7,211,049	\$ 6,799,399
Expense recognized for the period	1,673,862	1,569,363
Benefits paid for the period	(1,245,519)	(1,157,713)
Accrued benefit liability, end of year	\$ 7,639,392	\$ 7,211,049

The accrued benefit liability at December 31 includes the following components:

	2004	2003
Accrued benefit obligation	\$ 9,434,469	\$ 7,211,049
Unamortized actuarial losses	(1,795,077)	-
Accrued benefit liability, end of year	\$ 7,639,392	\$ 7,211,049

(c) Liability for vacation credits:

Compensated vacation expense is accrued for employees as entitlement to these payments is earned in accordance with the City's benefit plans for vacation time. Vacation credits earned as at December 31, 2004 amount to \$741,535 (2003 - \$717,000).

(d) Employee benefit obligations:

	2004	2003
Employee benefit obligations are comprised of:		
Health benefits and sick leave - City of Kingston	\$ 12,840,931	\$ 12,122,840
Workplace safety and insurance	7,639,392	7,211,049
Vacation credits	624,535	600,000
Pension payable	96,639	111,694
	21,201,497	20,045,583
Health benefits and sick leave – water, sewer and gas utilities	1,932,132	1,892,047
Vacation credits – water, sewer and gas utilities	117,000	117,000
	2,049,132	2,009,047
Amounts previously funded from operations	(729,343)	(704,313)
Amounts to be recovered from reserve funds	(4,884,715)	(4,160,713)
Amounts to be recovered from future revenues	\$ 17,636,571	\$ 17,189,604

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

8. Employee benefit obligations (continued):

(d) Employee benefit obligations (continued):

Employee benefit obligations for water, sewer and gas utilities are payable to 1425445 Ontario Limited (operating as Utilities Kingston) and relate to accrued employee costs incurred by the Company in managing these utility operations for the City.

9. Net long-term liabilities:

(a) The net long-term liabilities reported on the "Consolidated Statement of Financial Position" are made up of the following:

	2004	2003
Total long-term liabilities incurred by the municipality including those incurred on behalf of other municipalities and municipal enterprises and outstanding at the end of the year amount to	\$ 55,646,807	\$ 54,991,569
Proportionate share of KFLA Health Unit long-term debt	5,039,899	2,967,750
Net long-term liabilities at the end of the year	\$ 60,686,706	\$ 57,959,319

(b) Principal due on net long-term liabilities is summarized as follows:

	2005 to 2009	2010 to 2014	2015 onwards	Total
From general municipal revenues and user fees	\$ 34,973,504	\$ 10,634,438	\$ 10,038,865	\$ 55,646,807
From KFLA Health Unit	510,445	4,529,454	–	5,039,899
	\$ 35,483,949	\$ 15,163,892	\$ 10,038,865	\$ 60,686,706

(c) The long-term liabilities in (a), issued in the name of the municipality, have been approved by either the Ontario Municipal Board or by by-law. The annual principal and interest payments required to service these liabilities are within the annual debt repayment limit prescribed by the Ministry of Municipal Affairs & Housing.

(d) As issuer, the City is contingently liable for payment of the long-term liabilities with respect to tile drainage and shore-line property assistance loans in the amount of \$4,970 (2003 - \$7,183), which have been included on the "Consolidated Statement of Financial Position".

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

10. Municipal fund balances at the end of the year:

- (a) The current fund balance on the "Consolidated Statement of Financial Position" of \$11,267,285 (2003 - \$7,323,596) at the end of the year is comprised of the following:

	2004	2003
To be applied to operations of the operating fund for the following year	\$ 3,971,120	\$ 715,976
To be applied to operations of the water area	1,319,387	903,866
To be applied to operations of the sewer area	1,284,340	1,014,271
To be applied to gas operations	4,239,533	4,150,049
To be recovered from operations of the Downtown Business Improvement Area	(19,121)	(2,286)
To be applied to operations of the Downtown Revitalization Levy	-	12,558
To be applied to operations of the Kingston & Frontenac Housing Corporation	449,536	401,535
To be applied to operations of the Kingston – Frontenac Public Library Board	22,490	52,085
To be applied to special charges	-	75,542
	\$ 11,267,285	\$ 7,323,596

- (b) The capital fund balance on the "Consolidated Statement of Financial Position" of \$2,338,131 (2003 - \$1,372,596) at the end of the year is comprised of the following:

	2004	2003
Unapplied capital receipts	\$ 19,471,834	\$ 18,333,241
Capital expenditures to be financed from the proceeds of long-term liabilities	(16,064,299)	(14,393,859)
Capital expenditures to be financed from transfers from reserves and reserve funds	(805,765)	(2,209,683)
Capital expenditures to be financed from taxation or user charges	(263,639)	(357,103)
	\$ 2,338,131	\$ 1,372,596

Approval by by-law has been obtained for those pending issues of long-term liabilities and commitments to be financed by revenues beyond the term of Council. The principal and interest payments required to service these pending issues and commitments are within the debt repayment limit prescribed by the Ministry of Municipal Affairs & Housing.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

11. Deferred revenue – obligatory reserve funds:

A requirement of the public sector accounting principles of the Canadian Institute of Chartered Accountants is that obligatory reserve funds be reported as deferred revenue. This requirement is in place as provincial and municipal legislation restricts how these funds may be used. The balances in the obligatory reserve funds of the City are summarized below:

	2004	2003
Balance, beginning of year	\$ 9,030,885	\$ 9,262,709
Provincial grant – gasoline tax	256,837	–
Development contributions	2,264,677	2,229,028
Investment income	356,764	369,458
Other revenues	–	106,386
Transfers (to) from current fund	(1,171,321)	99,438
Transfers to capital fund	(3,645,280)	(3,036,134)
Balance, end of year	\$ 7,092,562	\$ 9,030,885
Analyzed as follows:		
Development charges	\$ 6,271,664	\$ 8,633,928
Cash in lieu of parkland	564,061	396,957
Gasoline tax	256,837	–
	\$ 7,092,562	\$ 9,030,885

12. Charges for net long-term liabilities:

Total charges for the year for net long-term liabilities which are reported on the "Consolidated Statement of Financial Activities" are as follows:

	2004	2003
Principal payments	\$ 9,415,988	\$ 7,965,582
Interest	3,776,378	3,214,508
	\$ 13,192,366	\$ 11,180,090

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

13. Provincial Offences Administration (POA):

Effective March 13, 2000, the City of Kingston assumed the administration of the Provincial Offences Office in Kingston. The transfer of administration from the Ministry of Attorney General to the City was a result of Provincial Offences Act (POA) 1977, which provides the framework for the transfer of responsibility and administration of POA courts.

The POA is a procedural law for administering and prosecuting provincial offences, including those committed under the Highway Traffic Act, Compulsory Automobile Insurance Act, Trespass to Property Act, Liquor Licence Act, Municipal By-Laws and minor federal offences. The POA governs all aspects of legal process from serving notice to a defendant, to conducting trials, including sentencing and appeals.

Balances arising from operation of the POA office have been consolidated with these financial statements effective from the March 13, 2000 assumption of this operation by the City. The revenue of the court office consists of fines levied under Parts I and III (including delay penalties) for POA charges filed in the Kingston court.

Offenders may pay their fines at any court office in Ontario, at which time their receipt is recorded in the Integrated Courts Operation Network System ("ICON") operated by the Province of Ontario. Revenue is recognized when receipt of funds is recorded by the provincial ICON system regardless of the location where payment is made. Total revenue and expenditures recorded as of December 31, 2004 are as follows:

	2004	2003
Gross revenues received	\$ 1,207,587	\$ 1,158,285
Gross expenditures	717,979	637,783
Net revenues	\$ 489,608	\$ 520,502

14. Landfill closure and post-closure liability:

The Environmental Protection Act sets out the regulatory requirements to properly close and maintain all active and inactive landfill sites. Under environmental law, there is a requirement for closure and post-closure care of solid waste landfill sites. This requirement is to be provided for over the estimated remaining life of the landfill site based on usage.

Landfill closure and post-closure care requirements have been defined in accordance with industry standards and include final covering and landscaping of the landfill, pumping of ground water and leachates from the site, and ongoing environmental monitoring, site inspection and maintenance. The reported liability is based on estimates and assumptions with respect to events extending over a twenty-eight year period using the best information available to management. Future events may result in significant changes to the estimated total expenditures, capacity used or total capacity and the estimated liability, and would be recognized prospectively, as a change in estimate, when applicable.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

14. Landfill closure and post-closure liability (continued):

The City currently has one active and two inactive landfill sites. The Kingston East site is still in operation and has an estimated remaining life of approximately 3 years, which represents 17% of its total estimated capacity. The anticipated closure plan involves placement of low permeability native soils over the buried wastes, landscaping and revegetation and ongoing annual monitoring and maintenance at an estimated capital cost of \$300,000. Annual post closure maintenance and monitoring requirements are estimated to be \$30,000 per annum.

The Kingston West site was closed in 1989 and involved covering the site with a clay cap and installing groundwater monitoring wells. Further costs to repair the cap and purchase buffer lands are anticipated by the year 2006 at an estimated cost of \$1,300,000. Annual site monitoring costs are estimated at \$50,000 per annum.

The Belle Park Landfill site was closed in 1976 with soil covering and revegetation. Additional environmental controls were put in place in the mid 1990's and involved the installation of groundwater monitoring wells, a leachate capture and treatment system and placement of additional soil cover. Further closure activities are anticipated by the year 2007 at an estimated cost of \$5,000,000. These closure activities will include the development of a long-term management approach for the property which will likely include decommissioning of the existing leachate control pumps and construction of engineered treatment wetlands. This approach is expected to reduce current annual site monitoring costs from an estimated \$450,000 per annum to \$100,000 per annum for the foreseeable future.

Estimated total expenditures represent the sum of the discounted future cash flows for closure and post-closure care activities discounted at the City's average long-term borrowing rate of 6.00% and using an assumed rate of 2% for inflation. The estimated total landfill closure and post-closure care expenditures are calculated to be approximately \$10.9 million. For sites that are still active, the estimated liability for these expenditures is recognized as the landfill site's capacity is used. For sites that are inactive, the estimated liability for these expenditures is recognized immediately. Included in liabilities at December 31, 2004 is an amount of \$10,812,879 (2003 - \$10,389,257) with respect to landfill closure and post-closure liabilities recognized to date.

15. Contingent liabilities:

- (a) The nature of municipal activities is such that there may be litigation pending or in prospect at any time. With respect to claims at December 31, 2004, management believes that the City has valid defences and appropriate and adequate insurance coverages in place. In the event any claims are successful, the amount of any potential liability is not determinable, therefore no amount has been accrued in the financial statements.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

15. Contingent liabilities (continued):

- (b) The municipality was found guilty of certain environment related charges arising from the inactive Belle Park landfill site. The municipality has appealed the sentencing requirement to prepare a capping plan for the site and the Province has appealed the fines imposed against the municipality in the aggregate amount of \$30,000. The sentencing appeal is currently in the hands of the municipality's legal advisors and awaiting a hearing before the Superior Court of Justice.

Subsequent remedial activities with respect to these charges have been completed and all related costs are reported in the financial statements. Future remedial activities are anticipated by the year 2007 at an estimated cost of \$5,000,000. Using a discount rate of 6%, an amount of approximately \$4,300,000 has been provided for in the financial statements as part of landfill closure and post-closure liabilities on the "Consolidated Statement of Financial Position". There is no provision in the financial statements for any other costs that may arise out of this claim.

- (c) The municipality has entered into agreements with certain developers to acknowledge its environmental responsibilities pertaining to certain lands, should they arise. The amount of any potential liability or the likelihood thereof, is not determinable, therefore no amount has been accrued in the financial statements.

16. Commitments:

- (a) The City of Kingston has negotiated a non-exclusive long-term contract with Waste Management of Canada (formerly Canadian Waste Disposal) for handling and disposal of garbage. This contract was extended to January 31, 2009. Annual charges under the contract are determined by reference to certain waste volumes handled. Payments made under the contract for the year 2004 were approximately \$1,814,638 (2003 - \$2.1 million).
- (b) The City has contracted for construction work with respect to the Centennial Drive extension project in the amount of \$5.8 million of which approximately \$800,000 of cost has been incurred to date. This project is to be financed by development charges reserve funds and a loan from the Ontario Strategic Infrastructure Financing Authority.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

16. Commitments (continued):

(c) 1425445 Ontario Limited (operating as Utilities Kingston) has entered into capital contracts on behalf of the City of Kingston for the following:

- Committed funds of \$3.7 million relating to sanitary trunk sewer upgrades and for the Harbour Front Trunk sewer. Approximately \$1.7 million of cost has been incurred to date.
- Committed funds of \$7.9 million relating to a combined sewer overflow storage facility located at Emma Martin Park. Approximately \$1.0 million of cost has been incurred to date.
- Committed funds of \$7.5 million relating to a combined sewer overflow storage facility and a backwash facility for water treatment. Approximately \$1.2 million of cost has been incurred to date.
- Committed funds of \$1.3 million relating to secondary treatment upgrades to the Ravensview sewage treatment plant. Approximately \$1.0 million of cost has been incurred to date.
- Committed funds of \$1.2 million relating to sewer and watermain reconstruction on Division Street. Approximately \$300,000 of costs have been incurred to date.
- Contracted work for upgrades to the Kingston West Tower for approximately \$4.3 million. Approximately \$1.6 million of cost has been incurred to date.

In accordance with their management agreement, the City will reimburse 1425445 Ontario Limited (operating as Utilities Kingston) for these costs as incurred. Costs incurred to December 31, 2004 have been reimbursed and are reported as expenditures on the "Consolidated Schedule of Capital Operations".

(d) 1425445 Ontario Limited (operating as Utilities Kingston) has entered into operating contracts to provide gas transportation, gas storage and purchases of natural gas as part of the management agreement with the City of Kingston. Costs incurred have been reimbursed and are reported as expenditures on the "Consolidated Statement of Financial Activities".

(e) In the prior year, the City entered into an agreement with the County of Frontenac to share in the capital cost of the reconstruction project for Fairmount Home for the Aged. The majority of total project cost of \$18.2 million has been financed by long-term debt in the amount of \$17.2 million. The City is responsible for 68% of the related debt repayment costs and incurred related debt charges in 2004 in the amount of \$792,046.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

17. Budget figures:

The City of Kingston reviews its operating and capital budgets annually. The approved operating and capital budgets for 2004 are reflected on the Schedules of Current and Capital Fund Operations. Budget figures have not been audited and are presented for information purposes only.

Budgets established for capital funds are based on a project-oriented basis, the costs of which may be carried out over one or more years.

18. Supplementary information:

	2004	2003
Current fund expenditure by object:		
Salaries, wages and employee benefits	\$ 95,280,226	\$ 88,534,267
Long-term debt interest expense	3,776,378	3,214,508
Materials	35,695,175	36,784,757
Contracted services	28,731,246	29,462,889
Rents and financial expenses	4,434,034	4,008,572
Natural gas commodity purchases	24,725,803	23,619,076
Transfers to others	58,664,591	57,619,321
Total	\$ 251,307,453	\$ 243,243,390

19. Investment in government business enterprises:

- (a) During the year, the City purchased all the shares of 1425447 Ontario Limited and 1425447 Ontario Limited purchased all the shares of 1425445 Ontario Limited (operating as Utilities Kingston) from Kingston Electricity Distribution Limited.

1425447 Ontario Limited and Kingston Electricity Distribution Limited are government business enterprises of the City and accounted for on a modified equity basis in these financial statements.

The principal business of Kingston Electricity Distribution Limited is to distribute electric power to City residents and to manage the City's electric distribution system. 1425447 Ontario Limited holds the shares of 1425445 Ontario Limited (operating as Utilities Kingston), which manages the electric operations for Kingston Electricity Distribution Limited and the water, sewer and gas operations for the City of Kingston. 1425445 Ontario Limited (operating as Utilities Kingston) also owns and operates the fibre optics business.

1425445 Ontario Limited (operating as Utilities Kingston) and Kingston Electricity Distribution Limited were both incorporated on September 19, 2000 under the Ontario Business Corporations Act, however, legal interpretation of the Electricity Act allowed for corporate legal existence as necessary to effect a retroactive date for commencement of operations of January 1, 2000 as provided for in the originating by-law.

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

19. Investment in government business enterprises (continued):

(a) (continued):

The following table provides condensed supplementary financial information, reported separately by 1425447 Ontario Limited and Kingston Electricity Distribution Limited for the year ended December 31, 2004 and 1425445 Ontario Limited (operating as Utilities Kingston) and Kingston Electricity Distribution Limited for the year ended December 31, 2003.

	2004	2003
Financial position:		
Current assets	\$ 11,477,548	\$ 11,372,425
Due from City of Kingston:		
Utilities Kingston	832,871	725,795
Kingston Electricity Distribution Limited	7,166,889	2,197,509
Post employment benefit obligation	1,889,131	1,849,047
Accrued vacation liabilities	160,000	160,000
Capital assets	26,101,104	25,743,429
Deferred charges	4,001,584	3,670,363
Total assets	51,629,127	45,718,568
Current liabilities	12,056,096	12,258,217
Post employment benefit obligation	2,822,321	2,763,147
Accrued vacation and pension liabilities	183,978	238,762
Accrued liabilities non-current	3,392,478	-
Long-term notes payable to City of Kingston, 7.25% per annum, no fixed terms of repayment	13,345,629	13,345,629
Total liabilities	31,800,502	28,605,755
Net assets	\$ 19,828,625	\$ 17,112,813
Common shares	\$ 12,380,619	\$ 12,380,619
Redeemable preferred shares	6,465,008	3,465,008
Accumulated earnings	982,998	1,267,186
Investment in government business enterprises	\$ 19,828,625	\$ 17,112,813

CORPORATION OF THE CITY OF KINGSTON

Notes to Consolidated Financial Statements (continued)

Year ended December 31, 2004

19. Investment in government business enterprises (continued):

(a) (continued):

	2004	2003
Results of operations:		
Net utility revenues	\$ 51,175,041	\$ 45,902,216
Operating expenses	(47,275,814)	(41,265,042)
Interest on debt	(1,070,802)	(1,261,018)
Depreciation	(2,372,520)	(2,398,708)
Net earnings before income taxes	455,905	977,448
Payments in lieu of corporate income taxes	442,441	321,044
Net earnings	13,464	656,404
Prior period adjustments	(297,652)	—
	(284,188)	656,404
Accumulated earnings, beginning of year	1,267,186	610,782
Accumulated earnings, end of year	\$ 982,998	\$ 1,267,186

(b) In accordance with related party reporting requirements, 1425445 Ontario Limited (operating as Utilities Kingston) reported contract expense recoveries during the year from Kingston Electricity Distribution Limited and the City of Kingston in the amounts of \$8,382,458 (2003 - \$8,783,982) and \$38,933,589 (2003 - \$33,274,586) respectively.

In addition, the City contracted to provide financial services to both 1425445 Ontario Limited (operating as Utilities Kingston) and Kingston Electricity Distribution Limited. As at December 31, 2004, the City had balances owing to both companies in the amount of \$832,871 (2003 - \$725,975) and \$7,166,889 (2003 - \$2,197,509) respectively, representing the net balance of cash receipts and disbursements processed on behalf of the Companies.

Charges for the above services are recorded at exchange amounts established and agreed to by the related parties.

CORPORATION OF THE CITY OF KINGSTON

Consolidated Schedule of Current Fund Operations

Year ended December 31, 2004, with comparative figures for 2003

	Budget 2004	Actual 2004	Actual 2003
	(note 17)		
Revenues:			
Property taxation	\$ 116,471,383	\$ 115,111,650	\$ 105,380,919
Taxation from other governments	13,295,415	14,271,478	14,521,347
User charges	61,855,036	66,060,371	63,988,492
User charges – gas commodity	25,000,000	24,725,803	23,619,076
Government grants	52,032,744	54,786,146	52,595,327
Grants from other municipalities	4,054,404	4,285,376	3,900,156
Investment income	1,300,000	1,604,318	1,551,389
Penalties and interest on taxes	1,550,000	1,588,185	1,522,219
Sale of land	267,225	597,753	789,151
Deferred obligatory reserve funds	1,200,000	1,171,321	(99,438)
Total revenues	277,026,207	284,202,401	267,768,638
Expenditures:			
General government	18,588,515	20,216,908	20,056,590
Protection to persons and property	36,273,295	37,053,919	33,578,755
Transportation services	26,154,101	26,225,657	27,237,483
Environmental services	25,632,790	25,887,703	26,421,233
Health services	11,896,474	11,520,426	10,544,938
Social and family services	67,709,371	66,540,922	65,751,098
Social housing	13,100,175	13,229,723	12,625,658
Recreation and cultural services	18,407,122	18,464,388	17,386,139
Planning and development	4,502,206	4,224,985	3,044,222
Gas operations	28,260,529	27,942,822	26,597,274
Total expenditures	250,524,578	251,307,453	243,243,390
Net revenues	26,501,629	32,894,948	24,525,248
Financing and transfers:			
Net transfers from (to) other funds:			
Capital fund	–	(235,000)	–
Reserves and reserve funds	(18,341,011)	(21,025,145)	(21,365,320)
Debt principal repayments	(9,415,989)	(9,415,988)	(7,965,582)
Change in accrued interest on long-term debt	–	56,654	239,040
Change in employee future benefit obligations	–	1,170,969	529,295
Change in landfill closure and post-closure liabilities	–	423,622	(137,330)
Change in non-financial assets	–	73,629	455
Net financing and transfers	(27,757,000)	(28,951,259)	(28,699,442)
Change in current fund balance	(1,255,371)	3,943,689	(4,174,194)
Opening current fund balance	7,323,596	7,323,596	11,497,790
Closing current fund balance	\$ 6,068,225	\$ 11,267,285	\$ 7,323,596

CORPORATION OF THE CITY OF KINGSTON

Consolidated Schedule of Capital Fund Operations

Year ended December 31, 2004, with comparative figures for 2003

	Budget 2004 (note 17)	Actual 2004	Actual 2003
Revenues:			
Government grants	\$ 2,851,786	\$ 2,171,907	\$ 1,155,281
Grants from other municipalities	–	–	659,500
Deferred obligatory reserve funds	2,883,500	3,645,280	3,036,134
Other	2,649,750	1,023,537	1,643,418
Total revenues	8,385,036	6,840,724	6,494,333
Expenditures:			
General government	1,444,000	1,719,368	3,457,282
Protection to persons and property	3,873,000	2,463,773	1,392,059
Transportation services	20,140,125	16,415,037	18,574,093
Environmental services	14,623,792	18,526,803	13,612,464
Health Services	–	388,416	5,824,871
Social and family services	100,000	210,711	580,755
Planning and development	450,000	635,717	525,470
Recreation and cultural services	10,170,500	2,897,137	2,438,818
Gas	2,492,967	2,422,758	2,768,531
Total expenditures	53,294,384	45,679,720	49,174,343
Net expenditures	(44,909,348)	(38,838,996)	(42,680,010)
Financing and transfers:			
Net transfers from other funds:			
Current fund	–	235,000	–
Reserves and reserve funds	29,369,348	27,426,155	29,583,163
New debt issue	15,540,000	12,143,375	17,967,750
Net financing and transfers	44,909,348	39,804,530	47,550,913
Change in capital fund balance	–	965,534	4,870,903
Opening capital fund balance	1,372,597	1,372,597	(3,498,306)
Closing capital fund balance	\$ 1,372,597	\$ 2,338,131	\$ 1,372,597

CORPORATION OF THE CITY OF KINGSTON

Consolidated Schedule of Reserves and Reserve Funds

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Investment income	\$ 3,898,287	\$ 3,637,777
Lot levies	3,554,286	4,243,169
Total revenues	7,452,573	7,880,946
Expenditures:		
Share purchase in government business enterprise	3,000,000	-
Net revenues	4,452,573	7,880,946
Net transfers from (to) other funds:		
Current fund	21,025,145	21,365,320
Capital fund	(27,426,155)	(29,583,163)
Total net transfers	(6,401,010)	(8,217,843)
Change in reserves and reserve fund balances	(1,948,437)	(336,897)
Opening reserves and reserve fund balances	85,889,834	86,226,731
Closing reserves and reserve fund balances	\$ 83,941,397	\$ 85,889,834
Analyzed as follows:		
Reserves set aside for specific purpose:		
- working funds	\$ 11,546,661	\$ 14,503,516
- roads	317,284	940,516
- other capital	23,624	23,624
	11,887,569	15,467,656
Reserve funds set aside for specific purposes:		
- replacement of equipment	7,655,921	4,881,265
- sanitary sewer system	5,519,051	7,136,011
- storm sewer system	616,592	572,377
- parks and recreation	1,194,210	1,124,065
- libraries	291,028	101,169
- waterworks system	14,426,994	14,603,432
- planning and development	1,531,619	1,948,477
- other	5,225,818	9,669,765
- roads	689,998	-
- transit	1,518,968	1,154,191
- gas utility	3,398,260	2,551,930
- sick leave	4,884,714	4,160,713
- protective services	1,644,872	1,990,966
- social housing	1,784,470	1,360,786
- parking	644,762	734,772
- lot levies	21,026,551	18,432,259
	72,053,828	70,422,178
	\$ 83,941,397	\$ 85,889,834



KPMG LLP
Chartered Accountants
863 Princess Street Suite 400
PO Box 1600 Stn Main
Kingston ON K7L 5C8
Canada

Telephone (613) 549-1550
Telefax (613) 549-6349
www.kpmg.ca

AUDITORS' REPORT ON OTHER FINANCIAL INFORMATION

City of Kingston
Kingston, Ontario

The audited financial statements of the municipality and our report thereon are presented in the preceding section of this report. The following information is presented for purposes of additional analysis and is not required for a fair presentation of the financial position or results of operations of the municipality. Such information has been subjected to the auditing procedures applied in our examination of the financial statements and, in our opinion, is fairly stated in all material respects in relation to the financial statements taken as a whole.

KPMG LLP

Chartered Accountants

Kingston, Canada
March 31, 2005

CORPORATION OF THE CITY OF KINGSTON

Water Operations Statement of Revenues and Expenditures

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Operating revenues:		
Water revenue	\$ 10,368,422	\$ 10,280,300
Other revenue	283,058	240,941
Total revenues	10,651,480	10,521,241
Operating expenditures:		
Contracted services	7,213,388	7,020,732
Net revenues before capital expenditures and financing and transfers	3,438,092	3,500,509
Capital expenditures:		
Unfinanced capital expenditures, beginning of year	1,779,539	70,162
Capital expenditures current year:		
Contracted services	6,432,930	5,460,050
Less capital financing:		
Water capital reserve funds	(3,687,565)	(3,750,673)
Impost reserve fund	(713,000)	-
Debt	(100,000)	-
Other	(129,196)	-
	3,582,708	1,779,539
Unfinanced capital expenditures, end of year	(3,582,708)	(1,779,539)
Capital financed from operations	-	-
Financing and transfers:		
Debt principal repayments	(74,859)	(68,442)
Debt interest	(32,048)	(38,413)
Transfer to water capital reserve funds	(2,915,664)	(3,774,841)
Net financing and transfers	(3,022,571)	(3,881,696)
Net revenues (expenditures) for the year	415,521	(381,187)
Opening accumulated net revenues	903,866	1,285,053
Closing accumulated net revenues	\$ 1,319,387	\$ 903,866

CORPORATION OF THE CITY OF KINGSTON

Sewer Operations Statement of Revenues and Expenditures

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Sewer revenue	\$ 13,816,913	\$ 13,279,863
Other revenue	1,053,960	900,982
Total revenues	14,870,873	14,180,845
Operating expenditures:		
Contracted services	8,019,153	7,667,883
Net revenues before capital expenditures and financing and transfers	6,851,720	6,512,962
Capital expenditures:		
Unfinanced capital expenditures, beginning of year	3,624,414	1,394,349
Capital expenditures current year:		
Contracted services	11,628,341	7,379,192
Less:		
Impost reserve fund	(3,668,451)	(2,000,000)
Sewer capital reserve funds	(1,744,494)	(3,055,376)
Other capital revenues	(6,550,188)	(93,751)
Grants	(87,701)	-
	3,201,921	3,624,414
Unfinanced capital expenditures, end of year	(3,201,921)	(3,624,414)
Capital financed from operations	-	-
Financing and transfers:		
Debt principal repayments	(1,494,451)	(1,420,276)
Debt interest	(514,198)	(613,563)
Transfer to sewer capital reserve funds	(4,573,002)	(4,557,362)
Net financing and transfers	(6,581,651)	(6,591,201)
Net revenues (expenditures) for the year	270,069	(78,239)
Opening accumulated net revenues	1,014,271	1,092,510
Closing accumulated net revenues	\$ 1,284,340	\$ 1,014,271

CORPORATION OF THE CITY OF KINGSTON

Gas Operations Statement of Revenues and Expenditures

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Sales and distribution revenue	\$ 24,725,803	\$ 23,619,076
Cost of gas	24,725,803	23,619,076
	-	-
Local distribution	6,851,299	6,794,169
Other revenue	1,389,797	739,753
Total revenues	8,241,096	7,533,922
Operating expenditures:		
Contracted services	3,217,019	2,978,198
Net revenues before capital expenditures and financing and transfers	5,024,077	4,555,724
Capital expenditures:		
Capital expenditures current year:		
Contracted services	2,422,758	2,768,531
Less:		
Gas capital reserve funds	(2,422,758)	(2,469,463)
Grants	-	(299,068)
Capital financed from operations	-	-
Financing and transfers:		
Transfers to gas capital reserve funds	(3,184,593)	(2,220,104)
Transfers to City of Kingston	(1,750,000)	(1,500,000)
Net financing and transfers	(4,934,593)	(3,720,104)
Net revenues for the year	89,484	835,620
Opening accumulated net revenues	4,150,049	3,314,429
Closing accumulated net revenues	\$ 4,239,533	\$ 4,150,049



KPMG LLP
Chartered Accountants
863 Princess Street Suite 400
PO Box 1600 Stn Main
Kingston ON K7L 5C8
Canada

Telephone (613) 549-1550
Telefax (613) 549-6349
www.kpmg.ca

AUDITORS' REPORT

To the Members of Council, Inhabitants and Ratepayers of the
Corporation of the City of Kingston

We have audited the statements of financial position of the trust funds of the Corporation of the City of Kingston as at December 31, 2004 and the statements of continuity of trust funds for the year then ended. These financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these financial statements based on our audit.

Except as explained in the following paragraph, we conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In common with many trust funds, the Corporation of the City of Kingston trust funds derive revenue from donations and residents' deposits, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the funds and we were not able to determine whether any adjustments might be necessary to donation revenues, capital receipts, assets and fund balances.

In our opinion, except for the effect of adjustments, if any, which we might have determined to be necessary had we been able to satisfy ourselves concerning the completeness of donations and residents' deposits referred to in the preceding paragraph, these financial statements present fairly, in all material respects, the financial position of the trust funds of the City as at December 31, 2004 and the continuity of trust funds for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Kingston, Canada
March 31, 2005

CORPORATION OF THE CITY OF KINGSTON

Trust Funds

Name of Fund	Ontario Home Renewal Plan	Housing Incentive	Rideaucrest Residents Funds, Donations and Endowments	Cloverdale Judo	Other	Total 2004	Total 2003
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Statements of Financial Position

As at December 31, 2004, with comparative figures for 2003

Assets

Cash and short-term investments	\$ –	\$ 354,584	\$ 124,659	\$ 143,420	\$ 86,937	\$ 709,600	\$ 716,966
Loans receivable	4,469	–	–	–	–	4,469	5,731
	\$ 4,469	\$ 354,584	\$ 124,659	\$ 143,420	\$ 86,937	\$ 714,069	\$ 722,697

Fund balances:

Unexpendable trust	\$ –	\$ –	\$ –	\$ 143,420	\$ 25,000	\$ 168,420	\$ 65,400
Capital/earned surplus	4,469	354,584	124,659	–	61,937	545,649	657,297
	\$ 4,469	\$ 354,584	\$ 124,659	\$ 143,420	\$ 86,937	\$ 714,069	\$ 722,697

Statements of Continuity

Year ended December 31, 2004, with comparative figures for 2003

Balances, beginning of year	\$ 5,732	\$ 344,743	\$ 146,957	\$ 139,568	\$ 85,697	\$ 722,697	\$ 766,167
Donations and other revenue	–	–	143,580	–	4,952	148,532	12,788
Interest earned	580	9,841	3,846	3,852	2,075	20,194	23,980
	6,312	354,584	294,383	143,420	92,724	891,423	802,935
Contribution to reserve and capital funds	–	–	934	–	–	934	(53,008)
Expenditures	1,843	–	168,790	–	5,787	176,420	(27,230)
Balances, end of year	\$ 4,469	\$ 354,584	\$ 124,659	\$ 143,420	\$ 86,937	\$ 714,069	\$ 722,697

CORPORATION OF THE CITY OF KINGSTON

Trust Funds

Notes to Financial Statements

Year ended December 31, 2004

1. Significant accounting policy:

Basis of accounting:

Sources of financing and expenditures are reported on the accrual basis of accounting.

2. Ontario Home Renewal Program:

The Ontario Home Renewal Program was established by the Ontario Ministry of Housing in 1973 to provide grants for municipalities to make loans to assist owner occupants to repair, rehabilitate and improve their homes to local property standards. Individual loans are limited to \$7,500 of which the maximum forgivable portion is \$4,000.

Ontario Home Renewal Program loans receivable at December 31, 2004 comprise repayable loans of \$4,469 (2003 - \$5,731) and forgivable loans of \$Nil. Loan forgiveness is earned and recorded at a rate of up to \$600 per year of continued ownership and occupancy. In the event of the sale or lease of the home or in the event of the homeowner ceasing to occupy the home, the balances of the repayable loan and the unearned forgivable loan immediately become due and payable by the homeowner.

Financial Statements of

**KINGSTON-FRONTENAC
PUBLIC LIBRARY BOARD**

Year ended December 31, 2004

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Financial Statements

Year ended December 31, 2004

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KPMG LLP
Chartered Accountants
863 Princess Street Suite 400
PO Box 1600 Stn Main
Kingston ON K7L 5C8
Canada

Telephone (613) 549-1550
Telefax (613) 549-6349
www.kpmg.ca

AUDITORS' REPORT

To the Members of the Kingston-Frontenac Public Library Board, Members of The City of Kingston Council, Members of the County of Frontenac Council, and to the Inhabitants and Ratepayers of the Corporation of the City of Kingston and the Townships of Frontenac.

We have audited the statement of financial position of the Kingston-Frontenac Public Library Board as at December 31, 2004 and the statements of financial activities and changes in financial position for the year then ended. These financial statements are the responsibility of the Library's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Kingston-Frontenac Public Library Board as at December 31, 2004 and the results of its operations and changes in its financial position for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Kingston, Canada
March 23, 2005

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Statement of Financial Position

December 31, 2004, with comparative figures for 2003

	2004	2003
Assets		
Financial assets:		
Cash on hand	\$ 760	\$ 952
Reserve fund cash and term deposits	291,028	101,169
Accounts receivable	2,064	2,177
Prepaid expenses	98,309	53,929
Due from County of Frontenac	27,556	-
Due from City of Kingston	509,879	585,514
Total assets	\$ 929,596	\$ 743,741

Liabilities and Municipal Position

Liabilities:		
Accrued liabilities	\$ 6,672	\$ 26,000
Accrued vacation pay	26,614	24,534
Deferred revenue	9,403	15,000
Employee future benefit obligations (note 6)	175,443	175,880
Net long-term liabilities (note 5)	819,979	837,374
	<u>1,038,111</u>	<u>1,078,788</u>
Municipal position:		
Operating fund surplus	22,491	52,086
Capital fund net unexpended balance (note 3)	579,924	531,542
Reserve funds	311,106	119,114
Fund balances	<u>913,521</u>	<u>702,742</u>
Amounts to be recovered from future revenues	(1,022,036)	(1,037,789)
	<u>(108,515)</u>	<u>(335,047)</u>

Commitments (note 4)

Total liabilities and municipal position	\$ 929,596	\$ 743,741
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The accompanying notes are an integral part of these financial statements.

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Statement of Financial Activities

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Municipal contribution – City of Kingston	\$ 4,435,939	\$ 4,176,204
Municipal contribution – County of Frontenac	533,858	480,670
Province of Ontario grant	297,138	297,138
Project grant funding	71,916	137,984
Non-resident fees	6,401	6,096
Rentals, fines and damages recovered	174,450	181,171
Investment income	2,084	4,055
Donations	3,279	3,520
Other	33,962	66,361
Sundry	15,895	10,848
Total revenues	5,574,922	5,364,047
Expenditures:		
Operating:		
Salaries and wages	2,913,117	2,742,558
Fringe benefits	711,379	633,966
Books and reference materials	632,826	658,646
Equipment rental and other supplies	180,767	177,873
Repairs and replacements	242,467	237,172
Utilities, telephone, fax and internet	250,573	244,762
Other	105,760	111,696
Parking expenditures	5,390	4,534
Interest charges on long-term debt	45,828	41,678
Total current expenditures	5,088,107	4,852,885
Capital	260,281	313,828
Total expenditures	5,348,388	5,166,713
Change in municipal position	226,534	197,334
Financing and transfers:		
Debt principal repayments	(112,616)	(74,457)
Issuance of long-term debt	95,220	219,678
Change in accrued vacation pay	2,078	(2,796)
Change in post-employment benefit obligations	(437)	366
	(15,755)	142,791
Change in fund balances	210,779	340,125
Opening fund balances	702,742	362,617
Closing fund balances	\$ 913,521	\$ 702,742

The accompanying notes are an integral part of these financial statements.

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Statement of Changes in Financial Position

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Cash provided by (used in):		
Operations:		
Net earnings	\$ 226,534	\$ 197,334
Change in non-cash operating working capital:		
Decrease in accounts receivable	113	748
Increase in prepaid expenses	(44,380)	(53,929)
Increase in due from County of Frontenac	(27,556)	-
Increase (decrease) in due from/to City of Kingston	75,635	(380,405)
Increase (decrease) in accrued liabilities	(19,326)	22,000
Increase (decrease) in accrued vacation pay	2,078	(2,796)
Increase (decrease) in deferred revenue	(5,598)	15,000
Increase (decrease) in employee future benefit obligations	(437)	366
	<u>207,063</u>	<u>(201,682)</u>
Financing:		
Debt principal repayment	(112,616)	(74,457)
New debt issued	95,220	219,678
	<u>(17,396)</u>	<u>145,221</u>
Increase (decrease) in cash and cash equivalents	189,667	(56,461)
Cash and cash equivalents, beginning of year	102,121	158,582
Cash and cash equivalents, end of year	<u>\$ 291,788</u>	<u>\$ 102,121</u>

The Library considers cash and cash equivalents to be highly liquid investments with original maturities of three months or less.

The accompanying notes are an integral part of these financial statements.

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Notes to Financial Statements

Year ended December 31, 2004

1. Significant accounting policies:

The financial statements of the Board are the representation of management prepared in accordance with Canadian generally accepted accounting principles for local governments as recommended by the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants. Significant aspects of the accounting policies adopted by the Board are as follows:

(a) Reporting entity:

These statements reflect the assets, liabilities, sources of financing and expenditures of the Library Board and include operating, capital and reserve funds.

Transfers between funds are recorded as adjustments to the appropriate fund balance.

(b) Capital assets:

The historical cost and accumulated depreciation of capital assets are not reported for Board purposes. Capital assets are reported as an expenditure on the "Statement of Financial Activities" in the year of acquisition.

(c) Employee benefit plans:

The Library Board accrues its obligations for employee benefit plans. The cost of non-pension post-retirement and post-employment benefits earned by employees is actuarially determined using the projected benefit method pro-rated on service and management's best estimate of salary escalation, retirement ages of employees and expected health care costs.

Actuarial gains (losses), which can arise from changes in actuarial assumptions used to determine the accrued benefit obligation, are amortized over the average remaining service period of active employees, which is estimated to be 11 years.

(d) Amounts to be recovered from future revenues:

Amounts to be recovered from future revenues are comprised of net long-term liabilities, vacation pay and employee future benefit obligations.

(e) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2004

2. Pension agreements:

The Library Board makes contributions to the Ontario Municipal Employees Retirement Fund (OMERS) which is a multi-employer plan, on behalf of 64 members of its staff. The plan is a defined benefit plan which specifies the amount of the retirement benefit to be received by the employees based on the length of service and rates of pay.

The contribution holiday ended as of December 31, 2002, therefore the amount contributed to OMERS for 2004 was \$143,432 (2003 - \$45,852) for current service.

3. Capital expenditures not yet permanently financed:

The capital expenditures not yet permanently financed (unexpended financing) are detailed as follows:

	2004	2003
Unfinanced capital projects	\$ 139,239	\$ 313,839
Unexpended capital projects	(719,163)	(845,381)
	<u>\$ (579,924)</u>	<u>\$ (531,542)</u>

Capital expenditures not yet permanently financed are to be financed from the proceeds of long-term liabilities. Approval by by-law has been obtained for pending issues of long-term liabilities through the City of Kingston. Capital financing unexpended at year end represents approved projects expected to be completed in future years.

4. Commitments:

(a) The Library Board has a long-term contract with GEAC Canada Limited for computer service and support at an annual cost of approximately \$49,000.

(b) The Library Board has commitments for equipment operating leases for the year ending December 31, 2005 in the amount of \$80,693.

5. Long-term debt financed by the municipality:

(a) The long-term debt reported on the "Statement of Financial Position" is made up of the following:

	2004	2003
Total long-term debt incurred by the City of Kingston on behalf of the Library Board and outstanding at the end of the year amount to	<u>\$ 819,979</u>	<u>\$ 837,374</u>

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2004

5. Long-term debt financed by the municipality (continued):

(b) Principal due on long-term debt financed by general revenues is summarized as follows:

Source	2005 to 2009	2010 to 2013
From general municipal revenues	\$ 588,767	\$ 231,212

(b) As issuer, the City of Kingston is contingently liable for payment of the long-term debt.

6. Employee future benefits:

The Library Board provides extended health care, dental and life insurance benefits to many employees. An independent actuarial study of the post-retirement and post-employment benefits has been undertaken. The most recent valuation of the employee future benefits was completed for December 31, 2004. This resulted in a net unamortized actuarial loss to be amortized beginning in 2005, on a straight-line basis over the expected remaining service life of the related employee group, which is estimated to be 11 years. The next valuation of the plan will be effective January 1, 2007.

At December 31, 2004, the Library Board's accrued benefit obligation relating to post-retirement and post-employment benefit plans is \$175,443 (2003 - \$175,880).

The significant actuarial assumptions adopted in estimating the Library Board's accrued benefit obligation are as follows:

Discount rate	6.0%
Salary escalation	4.0%
Dental benefits escalation	5.0%
Health benefits escalation	10.0% decreasing to 5.0% over 15 years

Information with respect to the Library Board's post-retirement and post-employment obligations is as follows:

	2004	2003
Accrued benefits liability, January 1	\$ 175,880	\$ 175,514
Expense recognized for the year	15,057	14,789
Benefits paid for the year	(15,494)	(14,423)
Accrued benefit liability, December 31	\$ 175,443	\$ 175,880

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Notes to Financial Statements (continued)

Year ended December 31, 2004

6. Employee future benefits (continued):

The accrued benefit liability at December 31 includes the following components:

	2004	2003
Accrued benefit obligation	\$ 269,722	\$ 175,880
Unamortized actuarial loss	(94,279)	–
	<u>\$ 175,443</u>	<u>\$ 175,080</u>

7. Budget figures:

Budget figures are compiled from the 2004 fiscal year operating budget approved by the Board and are not subject to audit.

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Schedule of Operating Fund Operations

Year ended December 31, 2004, with comparative figures for 2003

	Budget 2004	Actual 2004	Actual 2003
Revenues:			
Municipal contribution – City of Kingston	\$ 4,035,939	\$ 4,035,939	\$ 3,837,555
Municipal contribution – County of Frontenac	517,079	517,079	480,670
Province of Ontario grants	287,316	297,138	297,138
Project grant funding	24,000	71,916	137,984
Non-resident fees	6,030	6,401	6,096
Rentals, fines and damages recovered	175,925	174,450	181,171
Donations	22,000	3,279	3,520
Sundry	19,000	15,895	10,848
Total revenues	5,087,289	5,122,097	4,954,982
Expenditures:			
Salaries and wages	2,813,832	2,913,117	2,742,558
Fringe benefits	713,233	711,379	633,966
Books and reference materials	646,800	632,826	658,646
Equipment rental and other supplies	181,378	180,767	177,873
Repairs and replacements	263,773	242,467	237,172
Utilities, telephone, fax and internet	251,018	250,573	244,762
Other	112,811	105,760	111,696
Interest charges on long-term debt	45,828	45,828	41,678
Total expenditures	5,028,673	5,082,717	4,848,351
Net revenues over expenditures (expenditures over revenues)	58,616	39,380	106,631
Financing and transfers:			
Debt principal repayments	(112,616)	(112,616)	(74,457)
Transfers from reserve funds	42,000	42,000	10,777
Change in accrued vacation pay	–	2,078	(2,796)
Change in post-employment benefit obligations	–	(437)	366
Net financing and transfers	(70,616)	(68,975)	(66,110)
Change in operating fund balance	(12,000)	(29,595)	40,521
Opening operating fund surplus	12,000	52,086	11,565
Closing operating fund surplus	\$ –	\$ 22,491	\$ 52,086

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Schedule of Capital Fund Operations

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Municipal contribution – County of Frontenac	\$ 16,779	\$ –
Other	26,439	–
Total revenues	43,218	–
Expenditures	260,281	315,509
Net revenues over expenditures (expenditures over revenues)	(217,063)	315,509
Financing and transfers:		
Issuance of long-term debt	95,220	219,678
Transfers from reserve funds	170,225	438,962
Net financing and transfers	265,445	658,640
Change in capital fund balance	48,382	343,131
Opening capital fund unexpended balance	531,542	188,411
Closing capital fund unexpended balance (note 3)	\$ 579,924	\$ 531,542

KINGSTON-FRONTENAC PUBLIC LIBRARY BOARD

Schedule of Reserve Funds

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Revenues:		
Municipal contribution	\$ 400,000	\$ 400,000
Investment income	2,084	4,055
Other	7,523	6,691
Total revenues	409,607	410,746
Expenditures:		
Parking expenditures	5,390	4,534
Net revenues	404,217	406,212
Financing and transfers:		
Transfers to capital	(170,225)	(438,962)
Transfers to operating fund	(42,000)	(10,777)
Net financing and transfers	(212,225)	(449,739)
Change in reserve fund balances	191,992	(43,527)
Opening reserve fund balances	119,114	162,641
Closing reserve fund balances	\$ 311,106	\$ 119,114
Analyze as follows:		
Reserve funds set aside for specific purposes by the Board:		
Capital expenditures	\$ 270,028	\$ 74,650
Charitable bequests	21,000	21,000
Equipment replacement	—	5,518
Parking garage maintenance	20,078	17,946
	311,106	119,114
Total reserve funds	\$ 311,106	\$ 119,114

Financial Statements of

**DOWNTOWN BUSINESS
IMPROVEMENT AREA**

Year ended December 31, 2004



KPMG LLP
Chartered Accountants
863 Princess Street Suite 400
PO Box 1600 Stn Main
Kingston ON K7L 5C8
Canada

Telephone (613) 549-1550
Telefax (613) 549-6349
www.kpmg.ca

AUDITORS' REPORT TO THE BOARD OF MANAGEMENT

We have audited the balance sheet of Downtown Business Improvement Area as at December 31, 2004 and the statements of revenue and expenditure and deficit for the year then ended. These financial statements are the responsibility of the Board's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation.

In our opinion, these financial statements present fairly, in all material respects, the financial position of the Board as at December 31, 2004 and the results of its operations and its cash flows for the year then ended in accordance with Canadian generally accepted accounting principles.

KPMG LLP

Chartered Accountants

Kingston, Canada
April 22, 2005

DOWNTOWN BUSINESS IMPROVEMENT AREA

Financial Statements

Year ended December 31, 2004

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DOWNTOWN BUSINESS IMPROVEMENT AREA

Balance Sheet

December 31, 2004, with comparative figures for 2003

	2004	2003
Assets		
Current assets:		
Cash	\$ 269,397	\$ 71,583
Accounts receivable	38,462	40,063
Inventories	5,950	5,950
Prepaid expenses	3,034	14,788
	<u>316,843</u>	<u>132,384</u>
Street decorations	26,658	26,658
Less accumulated depreciation	17,905	9,063
	<u>8,753</u>	<u>17,595</u>
	<u>\$ 325,596</u>	<u>\$ 149,979</u>
Liabilities and Deficit		
Current liabilities:		
Accounts payable and accrued liabilities	\$ 129,151	\$ 124,396
Deferred revenue	187,396	-
Due to City of Kingston	28,170	39,813
	<u>344,717</u>	<u>164,209</u>
Deficit	(19,121)	(14,230)
Commitments (note 2)		
	<u>\$ 325,596</u>	<u>\$ 149,979</u>

See accompanying notes to financial statements.

DOWNTOWN BUSINESS IMPROVEMENT AREA

Statement of Revenue and Expenditure

Year ended December 31, 2004, with comparative figures for 2003

	2004 Budget Unaudited (note 4)	2004	2003
Revenue:			
Downtown area taxes levied	\$ 736,400	\$ 738,400	\$ 675,900
Sundry	-	77	81
	<u>736,400</u>	<u>738,477</u>	<u>675,981</u>
Expenditures:			
Downtown beautification and improvements:			
Flowers	30,250	32,706	29,847
Street decorations	42,600	27,748	19,179
Downtown maintenance	37,000	63,521	60,977
Depreciation	-	8,842	9,063
Other	-	-	293
Less expenses recovered (note 3)	-	(29,992)	(26,994)
	<u>109,850</u>	<u>102,825</u>	<u>92,365</u>
Office operation:			
Salaries and benefits	132,500	140,777	135,915
Office supplies	11,000	10,657	12,524
Meetings and other supplies	8,000	4,887	7,311
Occupancy costs	38,500	39,027	38,177
Professional fees	11,000	7,867	6,866
Office equipment	16,500	19,201	12,256
Miscellaneous	5,000	7,916	91
Less expenses recovered	-	(150)	(778)
	<u>222,500</u>	<u>230,182</u>	<u>212,362</u>
Economic development:			
Downtown newsletter	-	6,551	8,285
Business recruitment, retention and economic development - other	88,050	70,715	60,273
Contribution to other agencies	10,000	10,000	10,000
Less expenses recovered	-	-	(335)
	<u>98,050</u>	<u>87,266</u>	<u>78,223</u>
Public relations and advertising:			
Advertising	90,000	72,328	85,703
Community events programs	196,000	412,816	348,190
Less expenses recovered (note 3)	-	(181,645)	(164,604)
	<u>286,000</u>	<u>303,499</u>	<u>269,289</u>
	<u>716,400</u>	<u>723,772</u>	<u>652,239</u>
Excess of operating revenue over expenditures (expenditures over operating revenue)			
	20,000	14,705	23,742
Uncollectible taxes levied	(20,000)	(19,596)	(14,831)
Excess of revenue over expenditures (expenditures over revenue)			
	\$ -	\$ (4,891)	\$ 8,911

See accompanying notes to financial statements.

DOWNTOWN BUSINESS IMPROVEMENT AREA

Statement of Deficit

Year ended December 31, 2004, with comparative figures for 2003

	2004	2003
Deficit, beginning of year	\$ (14,230)	\$ (23,141)
Excess of revenue over expenditures (expenditures over revenue)	(4,891)	8,911
Deficit, end of year	\$ (19,121)	\$ (14,230)

See accompanying notes to financial statements.

DOWNTOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements

Year ended December 31, 2004

The Downtown Business Improvement Area operates as a local board of the City of Kingston to coordinate improvements in the downtown area.

1. Significant accounting policies:

(a) Basis of presentation:

These statements have been prepared using the accrual basis of accounting.

(b) Street decorations:

The street decorations are stated at cost with depreciation provided on a straight-line basis over three years.

(c) Inventory:

Inventory is stated at the lower of cost or net realizable value.

(d) Use of estimates:

The preparation of financial statements in conformity with Canadian generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the period. Actual results could differ from those estimates.

2. Commitments:

The Board occupies its premises under a five-year lease expiring January 31, 2007. The annual rental is \$22,394 plus a share of municipal taxes and operating costs.

DOWNTOWN BUSINESS IMPROVEMENT AREA

Notes to Financial Statements (continued)

Year ended December 31, 2004

3. Expenses recovered:

Expenses recovered under downtown beautification and improvements include wage subsidies and grants. Public relations and advertising expenses recovered include revenues from community and merchandising events held during the year.

4. Budget figures:

The budget figures are presented for comparison purposes only and are unaudited.

5. Statement of cash flows:

The changes in cash flows are readily apparent from the financial statements and as such a statement of cash flows would not provide additional useful information.

2004 FINANCIAL INFORMATION RETURN

Municipality: **Kingston C**
Tier: **Single-Tier**
Area: **Frontenac BM**

MSO Office: **Eastern Ontario**
Asmt Code: **1011**
MAH Code: **46102**

Submitting: **FIR and MPMP**
Version: **2004-V01**

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	REVENUE FUND RECEIPTS	
12	CURRENT REVENUE FOR SPECIFIC FUNCTIONS	
20	TAXATION INFORMATION	
22	MUNICIPAL and SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU of TAXATION	
26	TAXATION and PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	REVENUE FUND EXPENDITURES	
42	ADDITIONAL REVENUE FUND INFORMATION	
50	CAPITAL FUND OPERATIONS	
52	SOURCES of CAPITAL FUND FINANCING and EXPENDITURES	
60	CONTINUITY of RESERVES and RESERVE FUNDS	
70	CONSOLIDATED FINANCIAL POSITION	
72	CONTINUITY of TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES and COMMITMENTS	
80	STATISTICAL INFORMATION	
82	MUNICIPAL USER CHARGES	
PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
PM91	PERFORMANCE MEASURES: EFFICIENCY	
PM92	PERFORMANCE MEASURES: EFFECTIVENESS	
PM93	PERFORMANCE MEASURES: NOTES	OPTIONAL
PM94	PERFORMANCE MEASURES: QUESTIONS	
PM95	PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	
0022	Telephone	
0024	Fax	
0028	Email (Required)	khalligan@cityofkingston.ca
0030	Website address of Municipality	
0091	Municipal Auditor	
0092	Municipal Audit Firm	
0090	Municipal Treasurer	
0094	Date	08-Jul-2005

Signature of Municipal Treasurer

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01)	\$ 263,321,000
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15)	259,466,749
0054	Total Assets (SLC 70 9930 01)	161,333,984
0070	Outstanding In-Year Critical Errors	0

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 12

CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2004

		Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges
		1	2	3	4
		\$	\$	\$	\$
0299	General government	6,402		93,988	2,691,455
Protection services					
0410	Fire				163,511
0420	Police	359,461		69,967	869,461
0430	Conservation authority				
0440	Protective inspection and control	36,799			1,613
0450	Emergency measures				
0460	Provincial Offences Act (POA)				
0498	Other <input type="text"/>				
0499	Subtotal	396,260	0	69,967	1,034,585
Transportation services					
0610	Roadways				267,663
0620	Winter control				
0630	Transit			207,725	3,700,822
0640	Parking				3,241,660
0650	Street lighting				
0660	Air transportation				539,620
0698	Other <input type="text" value="Fleet"/>				34,929
0699	Subtotal	0	0	207,725	7,784,694
Environmental services					
0810	Sanitary sewer system				14,289,552
0820	Storm sewer system				
0830	Waterworks system				10,580,995
0840	Waste collection				
0850	Waste disposal				58,167
0860	Recycling	484,366		257,194	1,854,618
0898	Other <input type="text" value="Other Environmental Services"/>	-9,093			20,710
0899	Subtotal	475,273	0	257,194	26,804,042
Health services					
1010	Public health services	4,356,422			561,535
1020	Hospitals				
1030	Ambulance services				
1035	Ambulance dispatch				
1040	Cemeteries				
1098	Other <input type="text"/>				
1099	Subtotal	4,356,422	0	0	561,535
Social and family services					
1210	General assistance	24,009,659		2,432,692	2,135
1220	Assistance to aged persons	4,987,045			64,493
1230	Child care	5,390,486		183,350	158,861
1298	Other <input type="text"/>				
1299	Subtotal	34,387,190	0	2,616,042	225,489
1499	Social housing	1,731,312	4,024,606	523,381	
Recreation and cultural services					
1610	Parks				231,058
1620	Recreation programs	3,235			385,240
1631	Recreation facilities - Golf Course, Marina, Ski Hill				1,382,920
1634	Recreation facilities - Other				2,523,329
1640	Libraries	297,138	71,916	517,079	159,652
1650	Cultural services	22,707			1,993,194
1698	Other <input type="text"/>				
1699	Subtotal	323,080	71,916	517,079	6,675,393
Planning and development					
1810	Planning and zoning				482,367
1820	Commercial and industrial				
1830	Residential development				
1840	Agriculture and reforestation				
1850	Tile drainage/shoreline assistance				
1898	Other <input type="text"/>				
1899	Subtotal	0	0	0	482,367
9910	TOTAL	41,675,939	4,096,522	4,285,376	46,259,560

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 20 TAXATION INFORMATION

for the year ended December 31, 2004

General Information

1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential	Y
0205	G Parking Lot (Includes CX, CY, CZ)	N
0210	D Office Building	N
0215	S Shopping Centre	N
0220	L Large Industrial	N

2. 5% Capping Limit Program

		Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection
		2	3	4
		Y, N or NA	%	\$
0420	M Multi-Residential	N	39.4508%	526,199
0430	C Commercial	N	6.8865%	3,760,524
0440	I Industrial	N	0.0000%	413,839

3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
			CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
	2	3	4	5	6	7
	Y or N	#	\$	%	\$	%
0610	C Commercial	N				
0620	I Industrial	N				

4. Phase-In Program in Effect (Most recent Phase-In only)

		Phase-In in Effect?	Year Phase-In Initiated	Term of Phase-In
		2	3	4
		Y or N	Year	# of Yrs
0805	R Residential	N		
0810	M Multi-Residential	N		
0815	N New Multi-Residential	N		
0820	C Commercial (Includes G, D, S)	N		
0840	I Industrial (Includes L)	N		
0850	F Farmland	N		
0855	T Managed Forest	N		
0860	P Pipeline	N		

5. Rebates for Eligible Charities

		2
		%
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	40.0%

Single / Lower-tier Municipalities Only

6. Property Tax Due Dates for Current Year

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	1	20040227		1	20040630	
1220	M Multi-Residential	1	20040227		1	20040630	
1230	F Farmland	1	20040227		1	20040630	
1240	T Managed Forest	1	20040227		1	20040630	
1250	C Commercial	1	20040227		1	20040630	
1260	I Industrial	1	20040227		1	20040630	
1270	P Pipeline	1	20040227		1	20040630	
1298	Other <input type="text"/>						

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		7,766,203,639	94,304,987	0	45,712,121	140,017,108

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$	
							LT / ST 8	UT 9	EDUC 10	TOTAL 11	LT / ST 12	UT 13			
							0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	Kingston C													
0010	RT	0	Residential	Full Occupied	1.000000	100%	6,012,052,958	0.973520%		0.296000%	1.269520%	58,528,538	0	17,795,677	76,324,215
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	11,639,000	0.973520%		0.296000%	1.269520%	113,308	0	34,451	147,759
0110	FT	0	Farmland	Full Occupied	0.250000	100%	33,208,630	0.243380%		0.074000%	0.317380%	80,823	0	24,574	105,397
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	912,431	0.243380%		0.074000%	0.317380%	2,221	0	675	2,896
0710	PT	0	Pipeline	Full Occupied	1.017222	100%	33,005,000	0.990280%		1.820140%	2.810420%	326,842	0	600,737	927,579
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.866847	100%	898,000	1.817410%		2.124240%	3.941650%	16,320	0	19,076	35,396
0210	CT	0	Commercial	Full Occupied	1.866847	100%	790,136,476	1.817410%		2.124240%	3.941650%	14,360,019	0	16,784,395	31,144,414
0240	CU	0	Commercial	Excess Land	1.866847	70%	20,056,665	1.272190%		1.486970%	2.759160%	255,159	0	298,237	553,396
0270	CX	0	Commercial	Vacant Land	1.866847	70%	21,682,500	1.272190%		1.486970%	2.759160%	275,843	0	322,412	598,255
0320	DT	0	Office Building	Full Occupied	1.866847	100%	22,383,000	1.817410%		2.124240%	3.941650%	406,791	0	475,469	882,260
0310	GT	0	Parking Lot	Full Occupied	1.866847	100%	10,583,000	1.817410%		2.124240%	3.941650%	192,337	0	224,808	417,145
0531	II	0	Industrial	Farm. Awaiting Devel. - Ph I	0.250000	100%	620,100	0.243380%		0.074000%	0.317380%	1,509	0	459	1,968
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	100%	1,034,280	3.041350%		3.480940%	6.522290%	31,456	0	36,003	67,459
0545	IK	0	Industrial	Excess Land, Shared PIL	3.204133	65%	48,990	1.976880%		2.262610%	4.239490%	968	0	1,108	2,076
0510	IT	0	Industrial	Full Occupied	3.204133	100%	38,549,125	3.041350%		3.480940%	6.522290%	1,172,414	0	1,341,872	2,514,286
0540	IU	0	Industrial	Excess Land	3.204133	65%	1,282,735	1.976880%		2.262610%	4.239490%	25,358	0	29,023	54,381
0570	IX	0	Industrial	Vacant Land	3.204133	65%	7,856,300	1.976880%		2.262610%	4.239490%	155,310	0	177,757	333,067
0610	LT	0	Large Industrial	Full Occupied	3.204133	100%	50,515,058	3.041350%		3.480940%	6.522290%	1,536,340	0	1,758,399	3,294,739
0620	LU	0	Large Industrial	Excess Land	3.204133	65%	3,429,086	1.976880%		2.262610%	4.239490%	67,789	0	77,587	145,376
0050	MT	0	Multi-Residential	Full Occupied	2.662704	100%	507,533,090	2.592190%		0.296000%	2.888190%	13,156,222	0	1,502,298	14,658,520
0340	ST	0	Shopping Centre	Full Occupied	1.866847	100%	196,360,435	1.817410%		2.124240%	3.941650%	3,568,674	0	4,171,167	7,739,841
0350	SU	0	Shopping Centre	Excess Land	1.866847	70%	2,416,780	1.272190%		1.486970%	2.759160%	30,746	0	35,937	66,683
											0	0	0	0	
9201						Subtotal	7,766,203,639					94,304,987	0	45,712,121	140,017,108

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		17,502,826			17,502,826

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	14 \$	15 \$
4001	450	01	WASTE COLLECTION			GARBAGE - CENTRAL								
0010	RT	0	Residential	Full Occupied	1.000000	2,369,571,575	0.043410%				1,028,631		1,028,631	
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	11,639,000	0.043410%				5,052		5,052	
0110	FT	0	Farmland	Full Occupied	0.250000	16,600	0.010850%				2		2	
0140	TT	0	Managed Forest	Full Occupied	0.250000	141,000	0.010850%				15		15	
0710	PT	0	Pipeline	Full Occupied	1.017222	10,802,000	0.044160%				4,770		4,770	
0050	MT	0	Multi-Residential	Full Occupied	2.662704	459,976,530	0.115580%				531,641		531,641	
0210	CT	0	Commercial	Full Occupied	1.866847	459,215,101	0.081040%				372,148		372,148	
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.866847	234,000	0.081040%				190		190	
0320	DT	0	Office Building	Full Occupied	1.866847	22,179,000	0.081040%				17,974		17,974	
0310	GT	0	Parking Lot	Full Occupied	1.866847	10,583,000	0.081040%				8,576		8,576	
0340	ST	0	Shopping Centre	Full Occupied	1.866847	32,916,660	0.081040%				26,676		26,676	
0240	CU	0	Commercial	Excess Land	1.866847	10,990,098	0.056730%				6,235		6,235	
0270	CX	0	Commercial	Vacant Land	1.866847	6,524,700	0.056730%				3,701		3,701	
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	500,780	0.139080%				696		696	
0510	IT	0	Industrial	Full Occupied	3.204133	15,939,361	0.139080%				22,168		22,168	
0610	LT	0	Large Industrial	Full Occupied	3.204133	18,921,199	0.139080%				26,316		26,316	
0545	IK	0	Industrial	Excess Land, Shared PIL	3.204133	48,990	0.090400%				44		44	
0540	IU	0	Industrial	Excess Land	3.204133	1,088,910	0.090400%				984		984	
0570	IX	0	Industrial	Vacant Land	3.204133	4,029,000	0.090400%				3,642		3,642	
0620	LU	0	Large Industrial	Excess Land	3.204133	2,617,776	0.090400%				2,366		2,366	
9401			Subtotal			3,437,935,280					2,061,827		2,061,827	

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499 TOTAL	17,502,826	0	0	17,502,826

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14	15
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4002	02	WASTE COLLECTION				GARBAGE - EAST								
0010	RT	0	Residential	Full Occupied	1.000000	100%	819,639,375	0.043410%		0.043410%		355,805		355,805
0110	FT	0	Farmland	Full Occupied	0.250000	100%	21,952,720	0.010850%		0.010850%		2,382		2,382
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	440,400	0.010850%		0.010850%		48		48
0710	PT	0	Pipeline	Full Occupied	1.017222	100%	22,203,000	0.044160%		0.044160%		9,805		9,805
0210	CT	0	Commercial	Full Occupied	1.866847	100%	19,414,090	0.081040%		0.081040%		15,733		15,733
0240	CU	0	Commercial	Excess Land	1.866847	70%	770,610	0.056730%		0.056730%		437		437
0270	CX	0	Commercial	Vacant Land	1.866847	70%	429,800	0.056730%		0.056730%		244		244
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	100%	133,100	0.139080%		0.139080%		185		185
0510	IT	0	Industrial	Full Occupied	3.204133	100%	3,056,800	0.139080%		0.139080%		4,251		4,251
0570	IX	0	Industrial	Vacant Land	3.204133	65%	117,500	0.090400%		0.090400%		106		106
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
9402							Subtotal					388,996		388,996
							888,157,395					388,996		388,996

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		17,502,826			17,502,826

RTC RTO	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
							1 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%
4003	210	01	FIRE			Fire - Central								
0010	RT	0	Residential	Full Occupied	1.000000	100%	2,369,571,575	0.206560%			0.206560%	4,894,587		4,894,587
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	11,639,000	0.206560%			0.206560%	24,042		24,042
0110	FT	0	Farmland	Full Occupied	0.250000	100%	16,600	0.051640%			0.051640%	9		9
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	141,000	0.051640%			0.051640%	73		73
0710	PT	0	Pipeline	Full Occupied	1.017222	100%	10,802,000	0.210120%			0.210120%	22,697		22,697
0050	MT	0	Multi-Residential	Full Occupied	2.662704	100%	459,976,530	0.550000%			0.550000%	2,529,871		2,529,871
0210	CT	0	Commercial	Full Occupied	1.866847	100%	459,215,101	0.385610%			0.385610%	1,770,779		1,770,779
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.866847	100%	234,000	0.385610%			0.385610%	902		902
0320	DT	0	Office Building	Full Occupied	1.866847	100%	22,179,000	0.385610%			0.385610%	85,524		85,524
0310	GT	0	Parking Lot	Full Occupied	1.866847	100%	10,583,000	0.385610%			0.385610%	40,809		40,809
0340	ST	0	Shopping Centre	Full Occupied	1.866847	100%	32,916,660	0.385610%			0.385610%	126,930		126,930
0240	CU	0	Commercial	Excess Land	1.866847	70%	10,990,098	0.269930%			0.269930%	29,666		29,666
0270	CX	0	Commercial	Vacant Land	1.866847	70%	6,524,700	0.269930%			0.269930%	17,612		17,612
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	100%	500,780	0.661840%			0.661840%	3,314		3,314
0510	IT	0	Industrial	Full Occupied	3.204133	100%	15,939,361	0.661840%			0.661840%	105,493		105,493
0610	LT	0	Large Industrial	Full Occupied	3.204133	100%	18,921,199	0.661840%			0.661840%	125,228		125,228
0545	IK	0	Industrial	Excess Land, Shared PIL	3.204133	65%	48,990	0.430190%			0.430190%	211		211
0540	IU	0	Industrial	Excess Land	3.204133	65%	1,088,910	0.430190%			0.430190%	4,684		4,684
0570	IX	0	Industrial	Vacant Land	3.204133	65%	4,029,000	0.430190%			0.430190%	17,332		17,332
0620	LU	0	Large Industrial	Excess Land	3.204133	65%	2,617,776	0.430190%			0.430190%	11,261		11,261
9403			Subtotal				3,437,935,280				9,811,024		9,811,024	

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FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL	17,502,826		17,502,826
------	-------	------------	--	------------

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4004	210	02	FIRE			FIRE - WEST								
0010	RT	0	Residential	Full Occupied	1.000000	2,822,842,008	0.099360%			0.099360%	2,804,776			2,804,776
0110	FT	0	Farmland	Full Occupied	0.250000	11,239,310	0.024840%			0.024840%	2,792			2,792
0140	TT	0	Managed Forest	Full Occupied	0.250000	331,031	0.024840%			0.024840%	82			82
0531	II	0	Industrial	Farm. Awaiting Devel. - Ph I	0.250000	620,100	0.024840%			0.024840%	154			154
0050	MT	0	Multi-Residential	Full Occupied	2.662704	47,556,560	0.264570%			0.264570%	125,820			125,820
0210	CT	0	Commercial	Full Occupied	1.866847	311,507,285	0.185490%			0.185490%	577,815			577,815
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.866847	664,000	0.185490%			0.185490%	1,232			1,232
0320	DT	0	Office Building	Full Occupied	1.866847	204,000	0.185490%			0.185490%	378			378
0340	ST	0	Shopping Centre	Full Occupied	1.866847	163,443,775	0.185490%			0.185490%	303,172			303,172
0240	CU	0	Commercial	Excess Land	1.866847	8,295,957	0.129840%			0.129840%	10,771			10,771
0270	CX	0	Commercial	Vacant Land	1.866847	14,728,000	0.129840%			0.129840%	19,123			19,123
0350	SU	0	Shopping Centre	Excess Land	1.866847	2,416,780	0.129840%			0.129840%	3,138			3,138
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	400,400	0.276800%			0.276800%	1,108			1,108
0510	IT	0	Industrial	Full Occupied	3.204133	19,552,964	0.276800%			0.276800%	54,123			54,123
0610	LT	0	Large Industrial	Full Occupied	3.204133	31,593,859	0.276800%			0.276800%	87,452			87,452
0540	IU	0	Industrial	Excess Land	3.204133	193,825	0.179920%			0.179920%	349			349
0570	IX	0	Industrial	Vacant Land	3.204133	3,709,800	0.179920%			0.179920%	6,675			6,675
0620	LU	0	Large Industrial	Excess Land	3.204133	811,310	0.179920%			0.179920%	1,460			1,460
											0			0
											0			0
9404				Subtotal		3,440,110,964					4,000,420			4,000,420

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FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

9499	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		17,502,826			17,502,826

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	Taxable Assessment \$	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
							8	9	10	11	12	13	14	15
4005	210	03	FIRE			FIRE - EAST								
0010	RT	0	Residential	Full Occupied	1.000000	100%	819,639,375	0.138440%			0.138440%	1,134,709		1,134,709
0110	FT	0	Farmland	Full Occupied	0.250000	100%	21,952,720	0.034610%			0.034610%	7,598		7,598
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	440,400	0.034610%			0.034610%	152		152
0710	PT	0	Pipeline	Full Occupied	1.017222	100%	22,203,000	0.140820%			0.140820%	31,266		31,266
0210	CT	0	Commercial	Full Occupied	1.866847	100%	19,414,090	0.258440%			0.258440%	50,174		50,174
0240	CU	0	Commercial	Excess Land	1.866847	70%	770,610	0.180910%			0.180910%	1,394		1,394
0270	CX	0	Commercial	Vacant Land	1.866847	70%	429,800	0.180910%			0.180910%	778		778
0515	IH	0	Industrial	Full Occupied, Shared PIL	3.204133	100%	133,100	0.443570%			0.443570%	590		590
0510	IT	0	Industrial	Full Occupied	3.204133	100%	3,056,800	0.443570%			0.443570%	13,559		13,559
0570	IX	0	Industrial	Vacant Land	3.204133	65%	117,500	0.288320%			0.288320%	339		339
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
9405	Subtotal						888,157,395					1,240,559		1,240,559

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FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

	Municipal Taxes		Education Taxes	TOTAL
	LT / ST	UT		
	12	13	14	15
	\$	\$	\$	\$
4. ADJUSTMENTS TO TAXATION				
7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)	56,187		-56,187	0
5. SUPPLEMENTARY TAXES				
9799 Total of all supplementary taxes (Supps, Omits, Section 444)	1,904,201		1,104,436	3,008,637
6. AMOUNT LEVIED BY TAX RATE				
9910 TOTAL Levied by Tax Rate	113,768,201	0	46,760,370	160,528,571
7. AMOUNTS ADDED TO TAX BILL				
8005 Local improvements	399,725			399,725
8010 Sewer and water service charges				0
8015 Sewer and water connection charges				0
8020 Fire service charges				0
8025 Minimum tax (differential only)				0
8030 Municipal drainage charges	2,787			2,787
8035 Waste management collection charges				0
8040 Business improvement area	795,341			795,341
8097 Other Flat Rate Garb/Encroachment	1,761,437			1,761,437
9890 Subtotal	2,959,290	0	0	2,959,290
8. OTHER TAXATION AMOUNTS				
8045 Railway rights-of-way (RTC = W)	24,170		31,495	55,665
8050 Utility transmission and utility corridors (RTC = U)	19,957		34,628	54,585
8098 Other Exempt Garbage	613,844			613,844
9892 Subtotal	657,971	0	66,123	724,094
9. TOTAL AMOUNT LEVIED				
9990 TOTAL Levies	117,385,462	0	46,826,493	164,211,955

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		381,484,170	6,068,690	0	5,274,743	11,343,433

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment \$	Tax Rates				Municipal PILS		Education PILS \$	TOTAL \$
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
							8	9	10	11	12	13	14	15
2001	0	Kingston C												
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	105,385,336	0.973520%		0.296000%	1.269520%	1,025,947	0	311,941	1,337,888
1218	CP	0 Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.866847	100%	2,692,273	1.817410%		2.124240%	3.941650%	48,930	0	57,190	106,120
1258	CQ	0 Commercial	PIL: Excess Land, Taxable Tenant of Province	1.866847	70%	28,000	1.272190%		1.486970%	2.759160%	356	0	416	772
1518	IP	0 Industrial	PIL: Full Occupied, Taxable Tenant of Province	3.204133	100%	612,000	3.041350%		3.480940%	6.522290%	18,613	0	21,303	39,916
1210	CF	0 Commercial	PIL: Full Occupied	1.866847	100%	217,733,174	1.817410%		2.124240%	3.941650%	3,957,104	0	4,625,175	8,582,279
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.866847	100%	33,887,557	1.817410%			1.817410%	615,876	0	0	615,876
1280	CY	0 Commercial	PIL: Vacant Land	1.866847	70%	2,114,100	1.272190%		1.486970%	2.759160%	26,895	0	31,436	58,331
1050	MF	0 Multi-Residential	PIL: Full Occupied	2.662704	100%	6,621,900	2.592190%		0.296000%	2.888190%	171,652	0	19,601	191,253
1028	RG	0 Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	2,633,100	0.973520%			0.973520%	25,634	0	0	25,634
1310	GF	0 Parking Lot	PIL: Full Occupied	1.866847	100%	9,776,730	1.817410%		2.124240%	3.941650%	177,683	0	207,681	385,364
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
											0	0	0	0
9201			Subtotal			381,484,170					6,068,690	0	5,274,743	11,343,433

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	1,211,297	0	0	1,211,297

RTC RTQ LIST	Tax Band LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
4001	450	01	WASTE COLLECTION			GARBAGE - CENTRAL								
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	1,075,912	0.043410%				0.043410%	467	467
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.866847	100%	1,885,273	0.081040%				0.081040%	1,528	1,528
1210	CF	0	Commercial	PIL: Full Occupied	1.866847	100%	57,489,595	0.081040%				0.081040%	46,590	46,590
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.866847	100%	32,742,557	0.081040%				0.081040%	26,535	26,535
1280	CY	0	Commercial	PIL: Vacant Land	1.866847	70%	1,991,000	0.056730%				0.056730%	1,129	1,129
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	214,000	0.043410%				0.043410%	93	93
1310	GF	0	Parking Lot	PIL: Full Occupied	1.866847	100%	9,776,730	0.081040%				0.081040%	7,923	7,923
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
													0	0
9401						Subtotal	105,175,067						84,265	84,265

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	1,211,297			1,211,297

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
4002	450	02	WASTE COLLECTION			GARBAGE - EAST								
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	101,950,449	0.043410%				44,257		44,257
1210	CF	0	Commercial	PIL: Full Occupied	1.866847	100%	130,008,024	0.081040%				105,359		105,359
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.866847	100%	329,000	0.081040%				267		267
1280	CY	0	Commercial	PIL: Vacant Land	1.866847	70%	9,100	0.056730%				5		5
1050	MF	0	Multi-Residential	PIL: Full Occupied	2.662704	100%	6,621,900	0.115580%				7,654		7,654
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	494,000	0.043410%				214		214
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
9402							Subtotal					157,756		157,756
							239,412,473							

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9499	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
		1,211,297			1,211,297

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate %	PIL Assessment \$	Tax Rates				Municipal PILS		Education PILS	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
4003	210	01	FIRE			FIRE - CENTRAL								
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	1,075,912	0.206560%		0.206560%	2,222			2,222
1218	CP	0	Commercial	PIL: Full Occupied, Taxable Tenant of Province	1.866847	100%	1,885,273	0.385610%		0.385610%	7,270			7,270
1210	CF	0	Commercial	PIL: Full Occupied	1.866847	100%	57,489,595	0.385610%		0.385610%	221,686			221,686
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.866847	100%	32,742,557	0.385610%		0.385610%	126,259			126,259
1280	CY	0	Commercial	PIL: Vacant Land	1.866847	70%	1,991,000	0.269930%		0.269930%	5,374			5,374
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	214,000	0.206560%		0.206560%	442			442
1310	GF	0	Parking Lot	PIL: Full Occupied	1.866847	100%	9,776,730	0.385610%		0.385610%	37,700			37,700
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
											0			0
9403						Subtotal	105,175,067				400,953			400,953

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	1,211,297			1,211,297

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS		Education PILS	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT		
							1 LIST	2 LIST	3	4	5	6 %	7 \$	8 0.xxxxxx%
4005	210	03	FIRE			FIRE - EAST								
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	101,950,449	0.138440%			0.138440%	141,140		141,140
1210	CF	0	Commercial	PIL: Full Occupied	1.866847	100%	130,008,024	0.258440%			0.258440%	335,993		335,993
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.866847	100%	329,000	0.258440%			0.258440%	850		850
1280	CY	0	Commercial	PIL: Vacant Land	1.866847	70%	9,100	0.180910%			0.180910%	16		16
1050	MF	0	Multi-Residential	PIL: Full Occupied	2.662704	100%	6,621,900	0.368620%			0.368620%	24,410		24,410
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	494,000	0.138440%			0.138440%	684		684
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
											0		0	
9405							Subtotal	239,412,473				503,093		503,093

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		12	13		
		\$	\$	\$	\$
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	63,845		62,124	125,969
5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE					
9910	TOTAL PILS Levied by Tax Rate	7,343,832	0	5,336,867	12,680,699
6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU					
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	52,990			52,990
8097	Other <input type="text"/>				0
9890	Subtotal	52,990	0	0	52,990
7. OTHER PAYMENTS-IN-LIEU AMOUNTS					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises				0
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158)	1,581,000			1,581,000
8060	Hydro-electric Power Dams - from Province	3,197			3,197
8098	Other <input type="text" value="DG Centre"/>	8,784			8,784
9892	Subtotal	1,592,981	0	0	1,592,981
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	8,989,803	0	5,336,867	14,326,670

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2004

1. Municipal and School Board Taxation

						TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)					100.000%	73.136%	0.929%	24.094%	1.841%	0.000%
Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
	16	2	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	4	5	\$	7	8	9	10	11
				\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	6,012,052,958	6,012,052,958	86,542,723	68,747,046	0	17,795,677	14,370,492	120,081	3,117,273	187,831	0
0050 Multi-residential	519,172,090	1,363,049,389	18,022,705	16,485,956	0	1,536,749	1,412,316	5,023	115,221	4,189	0
0110 Farmland	33,208,630	8,302,158	118,180	93,606	0	24,574	20,634	103	3,771	66	0
0140 Managed Forests	912,431	228,108	3,266	2,591	0	675	592	71	3	9	0
9110 Subtotal	6,565,346,109	7,383,632,612	104,686,874	85,329,199	0	19,357,675	15,804,034	125,278	3,236,268	192,095	0
0210 Commercial	832,773,641	1,531,284,783	35,210,395	17,786,275	0	17,424,120	12,743,304	161,870	4,198,167	320,778	0
0310 Parking Lot	10,583,000	19,756,842	466,530	241,722	0	224,808	164,416	2,088	54,165	4,139	0
0320 Office Building	22,383,000	41,785,636	986,136	510,667	0	475,469	347,739	4,417	114,560	8,753	0
0340 Shopping Centre	198,777,215	369,733,120	8,266,440	4,059,336	0	4,207,104	3,076,908	39,084	1,013,660	77,453	0
9120 Subtotal	1,064,516,856	1,962,560,381	44,929,501	22,598,000	0	22,331,501	16,332,367	207,460	5,380,552	411,123	0
0510 Industrial	49,391,530	146,121,294	3,213,244	1,627,022	0	1,586,222	1,160,099	14,736	382,184	29,202	0
0610 Large Industrial	53,944,144	168,998,675	3,694,198	1,858,212	0	1,835,986	1,342,767	17,056	442,362	33,801	0
9130 Subtotal	103,335,674	315,119,970	6,907,442	3,485,234	0	3,422,208	2,502,866	31,792	824,547	63,003	0
0710 Pipelines	33,005,000	33,573,412	996,117	395,380	0	600,737	439,355	5,581	144,742	11,060	0
0810 Other Property Classes	0	0	0	0	0	0					0
9160 Adj. for shared PIL properties			0	56,187	0	-56,187	-41,093	-522	-13,538	-1,034	
9170 Supplementary Taxes			3,008,637	1,904,201	0	1,104,436	855,791	8,224	223,138	17,283	
9180 Total Levied by Rate			160,528,571	113,768,201	0	46,760,370	35,893,320	377,813	9,795,708	693,529	0
9190 Amts Added to Tax Bill			2,959,290	2,959,290	0	0					
9192 Other Taxation Amounts			724,094	657,971	0	66,123	48,360	614	15,932	1,217	
9199 TOTAL before Adj.	7,766,203,639	9,694,886,375	164,211,955	117,385,462	0	46,826,493	35,941,680	378,427	9,811,640	694,746	0

2. Payments-In-Lieu of Taxation

Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
	16	2	3	LT / ST	UT	6
	\$	\$	\$	4	5	\$
				\$	\$	\$
1010 Residential	108,018,436	108,018,436	1,557,298	1,245,357	0	311,941
1050 Multi-residential	6,621,900	17,632,160	223,317	203,716	0	19,601
1110 Farmland	0	0	0	0	0	0
1140 Managed Forests	0	0	0	0	0	0
9210 Subtotal	114,640,336	125,650,596	1,780,615	1,449,073	0	331,542
1210 Commercial	256,455,104	477,562,750	10,301,518	5,587,301	0	4,714,217
1310 Parking Lot	9,776,730	18,251,659	430,987	223,306	0	207,681
1320 Office Building	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0
9220 Subtotal	266,231,834	495,814,409	10,732,505	5,810,607	0	4,921,898
1510 Industrial	612,000	1,960,929	41,610	20,307	0	21,303
1610 Large Industrial	0	0	0	0	0	0
9230 Subtotal	612,000	1,960,929	41,610	20,307	0	21,303
1718 Pipelines	0	0	0	0	0	0
1810 Other Property Classes	0	0	0	0	0	0
9270 Supplementary PILS			125,969	63,845	0	62,124
9280 Total Levied by Rate			12,680,699	7,343,832	0	5,336,867
9290 Amts Added to PILS			52,990	52,990	0	0
9292 Other PIL Amounts			1,592,981	1,592,981	0	0
9299 TOTAL before Adj.	381,484,170	623,425,934	14,326,670	8,989,803	0	5,336,867

Part 3 contains Distribution of PILS by School Boards

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2004

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board						
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other		
	3	4	5				8	9	10	11	12	13	14	15		
	\$	\$	\$	\$	\$	\$	\$	\$	\$			\$	\$	\$		
5010 Canada	5,768,538		4,596,016	10,364,554	266,523	10,631,077	10,397,075		234,002	171,140	2,196	56,358	4,308			
5020 Canada Enterprises	122,715		115,571	238,286	1,247	239,533	239,533									
Ontario																
Municipal Tax Assist. Act																
5210 Prev. Exempt Properties				0		0										
5220 Other Mun. Tax Asst. Act	731,271			731,271	24,462	755,733	755,733									
5230 Inst. Payments - Heads and Beds	1,581,000	0	0	1,581,000		1,581,000	1,581,000									
5232 Railway Rights-of-way	0	0	0	0		0										
5234 Utility Corridors/Transmission	0	0	0	0		0										
5236 Hydro-Electric Power Dams	3,197	0	0	3,197		3,197	3,197									
5240 Other CP, IP, CO	79,924		78,909	158,833		158,833	79,924		78,909	57,710	733	19,013	1,453			
Ontario Enterprises																
5410 Ontario Housing Corp.				0		0										
5430 Liquor Control Board of Ont.	65,798			65,798		65,798	65,798									
5432 Railway Rights-of-way	0	0	0	0		0										
5434 Utility Corridors/Transmission	0	0	0	0		0										
5437 Ontario Lottery and Gaming Corp.				0		0										
5460 Other St. Lawrence Parks	3,000			3,000	-2,900	100	100									
5610 Municipal Enterprises	572,586		546,371	1,118,957	-31,512	1,087,445	1,087,445									
5910 Other Muns and Enterprises	8,784			8,784		8,784	8,784									
5950 Amounts Added to PIL	52,990	0	0	52,990	-101	52,889	52,889									
9599 TOTAL	8,989,803	0	5,336,867	14,326,670	257,719	14,584,389	14,271,478	0	312,911	228,850	2,929	75,371	5,761	0		

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Asmt Code: 1011

MAH Code: 46102

Schedule 40 REVENUE FUND EXPENDITURES for the year ended December 31, 2004

	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities
	1	2	3	4	5	6	7	8	9	12	13	14	11	15
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government														
0240 Governance	1,055,138		362,679	62,082	9,137		1,489,036		135,000				1,624,036	1,624,036
0250 Corporate Management	3,134,552	12,320	296,443	1,296,275	1,880,852	465,271	7,085,713	65,459	10,021,501	-708,692			16,463,981	16,463,981
0260 Program Support	4,958,950	338,402	2,193,877	1,573,876	1,027,671	1,126,059	11,218,835	1,699,370	847,700	-169,282	-9,585,092		4,011,531	4,011,531
0299 Subtotal	9,148,640	350,722	2,852,999	2,932,233	2,917,660	1,591,330	19,793,584	1,764,829	11,004,201	-877,974	-9,585,092	0	22,099,548	22,099,548
Protection services														
0410 Fire	12,230,776	81,090	1,050,446	128,670			13,490,982	220,722	1,283,116		1,533,373		16,528,193	16,528,193
0420 Police	17,284,631	10,073	2,036,224	426,222	119,710		19,876,860	34,793	1,590,500				21,502,153	21,502,153
0430 Conservation authority						641,592	641,592						641,592	641,592
0440 Protective inspection and control	1,965,219		93,490	114,557	3,740	98,400	2,275,406			51,100	254,776		2,581,282	2,581,282
0450 Emergency measures							0						0	0
0460 Provincial Offences Act (POA)	229,880		120,212		43,522	196,864	590,478			127,501	59,588		777,567	777,567
0498 Other							0						0	0
0499 Subtotal	31,710,506	91,163	3,300,372	669,449	166,972	936,856	36,875,318	255,515	2,873,616	178,601	1,847,737	0	42,030,787	42,030,787
Transportation services														
0610 Roadways	4,210,282	1,341,392	828,880	1,005,033	8,124	613,330	8,007,041	2,598,934		1,065,813	813,933		12,485,721	12,485,721
0620 Winter control	1,414,447		822,738	1,085,369			3,322,554		140,000	1,004,368	494,768		4,961,690	4,961,690
0630 Transit	4,195,963	57,949	343,274	115,014	13,057	1,299,219	6,024,476	138,546	1,228,000	2,696,991	842,081		10,930,094	10,930,094
0640 Parking	1,821,525	147,115	801,878	224,610	143,477	34,250	3,172,855	376,765	489,744	468,637			4,508,001	4,508,001
0650 Street lighting		5,896	673,757	259,672			939,325	32,905			106,734		1,078,964	1,078,964
0660 Air transportation	319,447	7,029	272,473	363,012	1,248		963,209	13,396		21,972	111,848		1,110,425	1,110,425
0698 Other Fleet	1,859,428	187,989	3,149,143	376,812	3,020		5,576,392	578,588	2,946,159	-7,037,976			2,063,163	2,063,163
0699 Subtotal	13,821,092	1,747,370	6,892,143	3,429,522	168,926	1,946,799	28,005,852	3,739,134	4,803,903	-1,780,195	2,369,364	0	37,138,058	37,138,058
Environmental services														
0810 Sanitary sewer system		529,553		7,878,107			8,407,660	1,620,143	4,573,002				14,600,805	14,600,805
0820 Storm sewer system	119,995		4,471	237,961			362,427			51,292	47,307		461,026	461,026
0830 Waterworks system		47,403		7,072,342			7,119,745	200,550	2,915,664				10,235,959	10,235,959
0840 Waste collection	1,235,339	30,943	33,505	8,753			1,308,540	126,427	31,535	480,194	200,997		2,147,693	2,147,693
0850 Waste disposal	484,805		208,462	1,637,897	493		2,331,657		490,766	-411,622	219,549		2,630,350	2,630,350
0860 Recycling	579,203		340,463	2,370,241	87,537		3,377,444		106,700	1,423,529	548,974		5,456,647	5,456,647
0898 Other Environmental	324,225	145,590	410,534	130,339	2,527		1,013,215	273,468			99,210		1,385,893	1,385,893
0899 Subtotal	2,743,567	753,489	997,435	19,335,640	90,557	0	23,920,688	2,220,588	8,117,667	1,543,393	1,116,037	0	36,918,373	36,918,373
Health services														
1010 Public health services	5,950,184	348,415	1,409,564			25,524	7,733,687	71,226					7,804,913	7,804,913
1020 Hospitals							0						0	0
1030 Ambulance services						3,786,739	3,786,739						3,786,739	3,786,739
1035 Ambulance dispatch							0						0	0
1040 Cemeteries							0						0	0
1098 Other							0						0	0
1099 Subtotal	5,950,184	348,415	1,409,564	0	0	3,812,263	11,520,426	71,226	0	0	0	0	11,591,652	11,591,652
Social and family services														
1210 General assistance	5,578,438	8,783	1,899,383	180,373	551,586	37,014,526	45,233,089	25,884		262,500	968,775		46,490,248	46,490,248
1220 Assistance to aged persons	10,502,538	276,951	1,395,238	444,397	6,728	1,551,038	14,176,890	708,250	200,000		1,412,052		16,497,192	16,497,192
1230 Child care	1,035,955		47,659	13,525	3,419	5,767,885	6,868,443				125,845		6,994,288	6,994,288
1298 Other							0						0	0
1299 Subtotal	17,116,931	285,734	3,342,280	638,295	561,733	44,333,449	66,278,422	734,134	200,000	262,500	2,506,672	0	69,981,728	69,981,728
1499 Social housing	1,631,808		7,378,655	361,219		3,858,041	13,229,723		381,478		85,714		13,696,915	13,696,915
Recreation and cultural services														
1610 Parks	1,725,830	26,069	215,121	174,181	20,824		2,162,025	108,576		569,834	309,397		3,149,832	3,149,832
1620 Recreation programs	728,370	23,150	172,981	213,496	43,056	62,439	1,243,492	61,043			132,402		1,436,937	1,436,937
1631 Rec. Fac. - Golf Crs, Marina, Ski Hill	864,260	4,481	510,550	105,046	248,443		1,732,780	22,327	72,156		197,625		2,024,888	2,024,888
1634 Rec. Fac. - Other	2,824,908	82,051	1,435,071	303,561	56,910		4,707,501	182,480	502,495	103,841	540,206		6,031,523	6,031,523
1640 Libraries	3,624,650	45,828	1,143,459	173,681	93,458		5,081,076	112,616	400,000				5,593,692	5,593,692
1650 Cultural services	853,551	2,524	1,597,026	374,200	41,538		2,868,839	10,315	55,534		327,753		3,262,441	3,262,441
1698 Other							0						0	0
1699 Subtotal	10,621,569	184,103	5,074,208	1,344,165	504,229	62,439	17,790,713	497,357	1,030,185	673,675	1,507,383	0	21,499,313	21,499,313
Planning and development														
1810 Planning and zoning	1,224,183	15,382	65,409	17,906	4,361		1,327,241	133,205			150,006		1,610,452	1,610,452
1820 Commercial and Industrial	140,777		594,901		19,596	2,123,414	2,878,688						2,878,688	2,878,688
1830 Residential development							0						0	0
1840 Agriculture and reforestation			16,239	2,817			19,056				2,179		21,235	21,235
1850 Title drainage/shoreline assistance							0						0	0
1898 Other							0						0	0
1899 Subtotal	1,364,960	15,382	676,549	20,723	23,957	2,123,414	4,224,985	133,205	0	0	152,185	0	4,510,375	4,510,375
5099 Non-Functionalized Amounts							0						0	0
TOTAL	94,109,257	3,776,378	31,924,205	28,731,246	4,434,034	58,664,591	221,639,711	9,415,988	28,411,050	0	0	0	259,466,749	259,466,749

* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0250)

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 42

ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

Additional information contained in Schedule 40

Total of column 1 and 14 includes:		1
		\$
5010	Salaries and wages	80,904,989
5020	Employee benefits	13,204,268
5030	Unfunded Liabilities pertaining to Post-Employment Benefits	
5099	Subtotal	94,109,257
Total of column 4 includes:		
5210	Municipal Property Assessment Corporation (MPAC)	1,217,070
Total of columns 2 and 8 includes:		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans	123,750
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year)	
Total of column 5 includes:		
5610	Short term interest costs	
Total of column 6 includes:		
5810	Grants to charitable and non-profit organizations	465,270
5820	Grants to universities and colleges	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5897	Other <input type="text"/>	
5898	Other <input type="text"/>	
5910	Payments pertaining to the equalization of General Assistance in the GTA	
5920	Payments pertaining to the equalization of Social Housing in the GTA	
Total of column 11 includes:		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or (Exclude debt charges reported in columns 2 and 8)	
Line 0610 of column 11 includes:		
6105	Storm water	
Line 0630 of column 11 includes:		
6110	Conventional transit services	
Line 0810 of column 11 includes:		
6210	Sanitary sewer collection	
6220	Sanitary sewer treatment and disposal	
6299	Subtotal	0
Line 0820 of column 11 includes:		
6410	Storm sewer collection	
6420	Storm sewer treatment and disposal	
6499	Subtotal	0
Line 0820 of column 11 includes:		
6510	Urban storm water management	
6520	Rural storm water management	
6599	Subtotal	0
Line 0830 of column 11 includes:		
6610	Waterworks treatment	
6620	Waterworks distribution	
6699	Subtotal	0

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FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 42

ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
Total of column 14 includes:			
6810	Unfunded Post-Employment Benefits		
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities		
6830	Accrued Interest		
6840	Construction Financing Debentures		
6890	Other <input type="text"/>		
6899	Subtotal	0	0
Additional information contained in Schedule 12 (CMSM's only)		1	
Total of column 3 includes:		\$	
8210	Revenue received from other municipalities for services delivered by CMSM		

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

SOURCES of CAPITAL FUND FINANCING

Capital Fund Revenues

		1
		\$
	Long term liabilities incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0225	Ontario Clean Water Agency (OCWA)	
0230	Tile drainage and shoreline property assistance programs	
0235	Serial debentures	10,000,000
0240	Sinking fund debentures	
0245	Long term bank loans	2,143,375
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA)	
0298	Other <input type="text"/>	
0299	Subtotal	12,143,375
	Grants and loan forgiveness:	
0410	Ontario (SLC 52 9910 03)	990,100
0420	Canada (SLC 52 9910 04)	1,181,807
0499	Subtotal	2,171,907
0699	Other municipalities - Grants and fees (SLC 52 9910 05)	0
	Other financing:	
0810	Prepaid special charges	
0820	Proceeds from sale of land	
0830	Proceeds from sale of hydro utilities	
0840	Proceeds from sale of other capital assets	
	Investment income	
0850	From own funds	
0860	From other	
0870	Donations	88,531
0897	Other <input type="text" value="Misc Rev"/>	935,006
0898	Other <input type="text"/>	
0899	Subtotal	1,023,537
9910	TOTAL Capital Fund Revenues	15,338,819
	Transfers from own funds to capital fund	
2010	Contributions from revenue fund (SLC 52 9910 01)	235,000
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02)	28,648,677
9920	TOTAL Transfers from own funds to capital fund	28,883,677
9930	TOTAL Sources of capital financing	44,222,496

APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	Capital expenditures LESS Unfunded Liabilities (SLC 52 9910 09)	43,256,962
	Transfers of proceeds from long term liabilities to:	
3210	Other municipalities	
3220	Unconsolidated local boards	
3230	Individuals	
3299	Subtotal	0
	Transfers from capital fund to own funds	
3410	Transfers to revenue fund	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03)	0
3499	Subtotal	0
9940	TOTAL Applications of capital financing	43,256,962

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year	1,372,597
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01)	44,222,496
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01)	43,256,962
5050	PLUS: Adjustments for PSAB	
5060	PLUS: <input type="text" value="Adjustment to balance"/>	0
5090	Capital fund balance, end of year	2,338,131
Capital fund balance, end of year, reported in line 5090 is analyzed as follows:		\$
5200	Unexpended Capital Financing	0
LESS: Unfinanced capital outlay to be recovered from:		
5410	Taxation or user charges within term of council	263,639
5420	Proceeds from long term liabilities	16,064,299
5430	Transfers from reserves and reserve funds	805,765
5498	Other <input type="text" value="Unapplied Capital Receipts"/>	-19,471,834
5400	Unfinanced Capital Outlay	-2,338,131
9950	Capital fund balance, end of year	2,338,131
Total of line 3098 includes:		\$
6010	Short term interest costs	

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SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

Schedule 52

for the year ended December 31, 2004

SOURCES of CAPITAL FUND FINANCING							Expenditures		
Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities	
Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada						
1	2	3	4	5	6	8	7	9	
\$	\$	\$	\$	\$	\$	\$	\$	\$	
0299	General government	235,000	1,202,648						
					66,000		1,719,368	1,719,368	
Protection services									
0410	Fire	845,934	25,608				669,736	669,736	
0420	Police	1,893,574					1,794,037	1,794,037	
0430	Conservation authority							0	
0440	Protective inspection and control	28,849						0	
0450	Emergency measures							0	
0460	Provincial Offences Act (POA)							0	
0498	Other <input type="text"/>							0	
0499	Subtotal	0	2,768,357	25,608	0	0	0	2,463,773	
Transportation services									
0610	Roadways	6,556,224				404,513	13,284,287	13,284,287	
0620	Winter control							0	
0630	Transit	1,209,997	744,119				927,640	927,640	
0640	Parking	686,589					823,057	823,057	
0650	Street lighting							0	
0660	Air transportation	62,950		1,181,807			1,380,053	1,380,053	
0698	Other <input type="text"/>							0	
0699	Subtotal	0	8,515,760	744,119	1,181,807	0	16,415,037	16,415,037	
Environmental services									
0810	Sanitary sewer system	8,294,682	87,701				11,628,341	11,628,341	
0820	Storm sewer system							0	
0830	Waterworks system	4,400,687				101,196	6,432,930	6,432,930	
0840	Waste collection							0	
0850	Waste disposal	56,698					2,751	2,751	
0860	Recycling							0	
0898	Other <input type="text" value="Environmental"/>	643,585	25,000			8,959	462,781	462,781	
0899	Subtotal	0	13,395,652	112,701	0	0	18,526,803	18,526,803	
Health services									
1010	Public health services		112,002				388,416	388,416	
1020	Hospitals							0	
1030	Ambulance services							0	
1035	Ambulance dispatch							0	
1040	Cemeteries							0	
1098	Other <input type="text"/>							0	
1099	Subtotal	0	0	112,002	0	0	388,416	388,416	
Social and family services									
1210	General assistance	-20,900				62,091	46,314	46,314	
1220	Assistance to aged persons	99,000					164,397	164,397	
1230	Child care							0	
1298	Other <input type="text"/>							0	
1299	Subtotal	0	78,100	0	0	62,091	210,711	210,711	
1499	Social housing							0	
Recreation and cultural services									
1610	Parks	1,957,723				282,532	2,433,964	2,433,964	
1620	Recreation programs							0	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	126,266					203,064	203,064	
1634	Rec. Fac. - Other							0	
1640	Libraries	170,225	-4,330			47,377	260,109	260,109	
1650	Cultural services							0	
1698	Other <input type="text"/>							0	
1699	Subtotal	0	2,254,214	-4,330	0	329,909	2,897,137	2,897,137	
Planning and development									
1810	Planning and zoning	433,946				50,869	635,717	635,717	
1820	Commercial and industrial							0	
1830	Residential development							0	
1840	Agriculture and reforestation							0	
1850	Tile drainage/shoreline assistance							0	
1898	Other <input type="text"/>							0	
1899	Subtotal	0	433,946	0	0	50,869	635,717	635,717	
3699	Government Business Enterprise							0	
5099	Non-Functionalized Amounts							0	
9910	TOTAL	235,000	28,648,677	990,100	1,181,807	0	43,256,962	43,256,962	

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Schedule 60 CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

		Obligatory Res. Funds, Deferred Rev. 1 \$	Discretionary Res. Funds 2 \$	Reserves 3 \$
0299	Balance, beginning of year	9,030,885	71,335,256	15,467,656
Revenues				
0410	Contributions from revenue fund	25,934	25,984,738	2,165,378
0420	Contributions from capital fund			
0499	Subtotal	25,934	25,984,738	2,165,378
Development Charges Act				
0610	Non-discounted services	2,264,677		
0620	Discounted services			
0630	Credits utilized (Development Charges Act)			
0699	Subtotal Development Charges Act	2,264,677		
0810	Lot levies		3,554,286	
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
Investment income				
0840	From own funds	356,764	3,813,792	
0850	From other			
0860	Gasoline Tax - Province	256,837		
9910	TOTAL Revenues	2,904,212	33,352,816	2,165,378
Expenditures				
1010	Transferred to capital fund	3,645,280	25,067,601	-64,204
1020	Transferred to revenue fund	1,197,255	4,499,895	5,809,669
1030	Charges for long term liabilities - principal and interest			
1040	Development Charges Act - Credits utilized (Capital Fund)			
1050	Development Charges Act - Credits utilized (Revenue Fund)			
9920	TOTAL Expenditures	4,842,535	29,567,496	5,745,465
2099	Balance, end of year	7,092,562	75,120,576	11,887,569

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds			11,546,661
5020 Contingencies			
Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030 Sewer			
5040 Water			
5050 Replacement of equipment		7,655,921	
5060 Sick leave		4,884,714	
5070 Insurance			
5080 Workplace Safety and Insurance Board (WSIB)			
5090 Post-employment benefits			
5630 Lot levies		21,026,551	
5660 Parking revenues		644,762	
5670 Debenture repayment			
5680 Exchange rate stabilization			
Current purposes			
5205 General government			
5210 Protection services			
Transportation services:			
5215 Roadways			
5220 Transit			
Environmental services:			
5225 Sanitary sewer system			
5230 Storm sewer system			
5235 Waterworks system			
5240 Waste collection			
5245 Waste disposal			
5250 Health services			
5255 Social and family services			
5260 Social housing			
Recreation and cultural services:			
5265 Parks			
5271 Recreation facilities - Golf Course, Marina, Ski Hill		64,278	
5274 Recreation facilities - Other			
5275 Libraries			
5280 Planning and development			
5290 Other <input type="text"/>			
Capital purposes			
5405 General government			
5410 Protection services		1,644,872	
Transportation services:			
5415 Roadways		689,998	317,283
5420 Transit		1,518,968	
Environmental services:			
5425 Sanitary sewer system		5,519,051	
5430 Storm sewer system		616,592	
5435 Waterworks system		14,426,994	
5440 Waste collection			
5445 Waste disposal			
5450 Health services			
5455 Social and family services			
5460 Social housing		1,784,470	
Recreation and cultural services:			
5465 Parks		50,764	
5471 Recreation facilities - Golf Course, Marina, Ski Hill		70,393	
5474 Recreation facilities - Other		1,073,053	
5475 Libraries		291,028	
5480 Planning and development		1,531,619	
5490 Other <input type="text"/> Municipal Capital		11,626,548	23,625
Obligatory reserve funds / Deferred revenue:			
5610 Development Charges Act - Non-discounted services	6,271,664		
5620 Development Charges Act - Discounted services			
5640 Subdivider contributions			
5650 Recreational land (the Planning Act)	564,061		
5690 Gasoline Tax	256,837		
9930 TOTAL	7,092,562	75,120,576	11,887,569

FIR2004: Kingston C

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MAH Code: 46102

Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

Financial Assets		1
		\$
0299	Cash and temporary investments	95,726,423
Accounts receivable		
0410	Canada	3,208,470
0420	Ontario	4,188,568
0430	Upper-tier	
0440	Other municipalities	1,467,776
0450	School boards	-5,975
0490	Other receivables	11,918,325
0499	Subtotal	20,777,164
Taxes receivable		
0610	Current year's levies	3,454,359
0620	Previous year's levies	1,637,427
0630	Prior year's levies	3,252,589
0640	Penalties and interest	3,180,682
0690	LESS: Allowance for uncollectables	3,763,409
0699	Subtotal	7,761,648
Investments *		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	19,828,625
0828	Other <input type="text"/>	
0829	Subtotal	19,828,625
Debt Recoverable from Others		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other <input type="text"/>	
0845	Subtotal	0
Other financial assets		
0830	Inventories held for resale	
0835	Notes receivable	13,345,630
0840	Mortgages receivable	
0850	Deferred taxes receivable	37,481
0890	Other <input type="text"/>	
0898	Subtotal	13,383,111
9910	TOTAL Financial Assets	157,476,971
Other Assets		
1010	Inventories of materials and supplies, and prepaid expenses	3,857,013
9920	TOTAL Other Assets	3,857,013
9930	TOTAL Assets	161,333,984
8010	* Market value of Investments included in Line 0829	

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Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

Liabilities		1
Temporary loans		\$
2010	Current purposes	518,293
Capital purposes:		
2020	Canada	
2030	Ontario	
2040	Other	10,000,000
2099	Subtotal	10,518,293
Accounts payable and accrued liabilities		
2210	Canada	45,032
2220	Ontario	2,795,157
2230	Upper-tier	
2240	Other municipalities	95,078
2250	School boards	
2260	Interest on debt	966,250
2270	Trade accounts payable	16,245,681
2290	Other	12,944,943
2299	Subtotal	33,092,141
Deferred revenue		
2410	Obligatory reserve funds (SLC 60 2099 01)	7,092,562
2490	Other	2,203,495
2499	Subtotal	9,296,057
Long term liabilities		
2610	Debt issued	60,686,706
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	60,686,706
Solid Waste Management Facility Liabilities		
2799	Solid waste landfill closure and post-closure	10,812,879
Post employment benefits		
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	64,115
2840	Accrued Workplace Safety and Insurance Board (WSIB) claims	7,639,392
2898	Other <input type="text" value="Post Employment Benefits"/>	14,097,593
2899	Subtotal	21,801,100
9940	TOTAL Liabilities	146,207,176
9945	TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)	11,269,795

Municipal Position		1
Fund balances		\$
Revenue fund		
5010	General revenue	3,971,120
Special charges and special areas		
5026	Other <input type="text"/>	
5027	Other <input type="text"/>	
5028	Other <input type="text"/>	
5029	Other <input type="text"/>	
Local boards		
5030	Transit operations	
5035	Water operations	1,319,387
5040	Sewer operations	1,284,340
5045	Libraries	22,490
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	-19,121
5076	Other <input type="text" value="Housing"/>	449,536
5077	Other <input type="text"/>	
5078	Other <input type="text"/>	
5079	Other <input type="text"/>	
5099	Revenue fund balance	7,027,752
5299	Capital fund balance (SLC 50 5090 01)	2,338,131
5499	Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)	87,008,145
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	13,363,616
9950	TOTAL Fund balances	109,737,644
LESS: Amounts to be recovered in future years		
5610	Long term liabilities	60,686,706
5615	Solid waste landfill closure and post-closure liabilities	10,812,879
5620	Post employment benefits	14,206,425
5630	Interest	966,250
5640	Lease purchase agreements (Tangible Capital Leases)	299,184
5690	Other <input type="text" value="WSIB"/>	7,639,392
5699	Subtotal	94,610,836
6099	Municipal Position	15,126,808
9960	TOTAL Liabilities and Municipal Position	161,333,984

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Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2004

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year	7,995,947
0215	PLUS: Amounts added to tax bills for collection purposes only	54,696
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	164,211,955
0225	PLUS: Current Year Penalties and Interest	1,607,164
0240	LESS: Total cash collections (SLC 72 0699 09)	162,135,387
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	3,233,828
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	58,252
0280	PLUS: <input type="text" value="Allowance"/>	-680,647
0290	Taxes receivable, end of year	7,761,648
Cash Collections		9
		\$
0610	Current year's tax	158,299,191
0620	Previous year's tax	2,582,617
0630	Penalties and interest	1,239,309
0640	Amounts added to tax bills for collection purposes only	14,270
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	162,135,387

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FIR2004: Kingston C

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Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2004

		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
Tax Adjustments Applied to Taxation										
1099	Municipal Act (353, 354, 357, 358, RfR)	324,941	2,965	74,117	4,515	406,538	1,122,681		1,529,219	
1299	Discounts for Advance Payments (Mun. Act 345(10))								0	
1499	Tax Credit (Mun. Act 474.3)								0	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act					0			0	
1810	Rebates to Commercial properties (Mun. Act 362)					0			0	
1820	Rebates to Industrial properties (Mun. Act 362)					0			0	
1899	Subtotal	0	0	0	0	0	0	0	0	
2099	Rebates for Charities (Mun. Act 361)	72,686	923	23,946	1,830	99,385	93,028		192,413	
2299	Vacant Unit Rebates (Mun. Act 364)	332,106	4,218	109,409	8,360	454,093	432,827		886,920	
2399	Reduction for Heritage Property (Mun. Act 365.2)					0			0	
2890	Other <input type="text" value="Elderly Citizens"/>					0	181,017		181,017	
2891	Other <input type="text" value="BIA VR & w/o's/Garbage Reb"/>					0	444,259		444,259	
2899	Tax adjustments before allowances	729,733	8,106	207,472	14,705	960,016	2,273,812	0	3,233,828	
Tax Adjustments Not Applied to Taxation										
4010	Tax sale, Tax registration accounts								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319					0	196		196	
4420	Net Impact of 5% Capping Limit Program					0	114,892		114,892	
4890	Other <input type="text" value="C of K act Bill Pr59 1993"/>					0	3,000		3,000	
4891	Other <input type="text" value="Lis and Loans on Bal sheet"/>					0	-59,836		-59,836	
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	58,252	0	58,252	
Additional Information										
6010	Recovery of Tax Deferrals					0	0		0	
7010	Entitlement of School Boards	35,440,797	373,250	9,679,539	685,802	46,179,388				

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	\$
0210	To Ontario and agencies	60,686,706
0220	To Canada and agencies	
0230	To Others	
0299	Subtotal	60,686,706
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0699	Subtotal	0
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer	
0820	Water	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1099	Subtotal	0
9910	TOTAL Debt burden of the municipality	60,686,706

2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures	
1220	Installment (serial) debentures	55,534,307
1230	Long term bank loans	5,039,899
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1260	Ontario Clean Water Agency (OCWA)	
1270	Long term reserve fund loans	
1280	Construction Financing Debentures	
1298	Other <input type="text" value="Downtown Revitalization Loan"/>	112,500
9920	TOTAL Debt burden of the municipality	60,686,706

3. Debt burden of the municipality: Analysed by function

1405	General government	4,940,504
1410	Protection services	1,570,795
	Transportation services:	
1415	Roadways	28,984,965
1420	Transit	863,766
	Environmental services:	
1425	Sanitary sewer system	10,053,128
1430	Storm sewer system	
1435	Waterworks system	369,747
1440	Waste collection	
1445	Waste disposal	2,380,569
1450	Health services	5,039,899
1455	Social and family services	2,545,873
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	2,909,590
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - Other	
1475	Libraries	819,978
1480	Planning and development	202,922
1490	Other long term liabilities	4,970
9930	TOTAL Debt burden of the municipality	60,686,706

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

4. Debt payable in foreign currencies (net of sinking fund holdings)

	US Dollars:		1
			\$
1610	Canadian dollar equivalent included in SLC 74 9910 01		
1620	Par value in 'U.S. Dollars'		
	Other currency:		
1630	Canadian dollar equivalent included in SLC 74 9910 01		
1640	Par value in <input type="text"/>		
1650	Canadian dollar equivalent included in SLC 74 9910 01		
1660	Par value in <input type="text"/>		

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds		
	Ontario Clean Water Agency		
1820	Sewer		
1830	Water		

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end		
	Balance of own sinking funds at year end		
2110	Total contributions to own sinking funds		
2120	Total income earned from investments of sinking funds' monies		
2199		Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above		
2220	Estimated total future income earned from investments in lines 2199 and 2210 above		

7. Long term commitments at year end

2410	Hospital support		
2420	University support		
2430	Leases and other agreements		
2440	Capital equipment, land acquisition		
2496	Other <input type="text"/>		
2497	Other <input type="text"/>		
2498	Other <input type="text"/>		
2499		TOTAL	0

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FIR2004: Kingston C

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MAH Code: 46102

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2005	8,232,761	3,325,538						
3220	Year 2006	7,938,917	2,798,647						
3230	Year 2007	7,040,028	2,280,331						
3240	Year 2008	6,494,303	1,830,783						
3250	Year 2009	5,665,451	1,450,020						
3260	Years 2010 to 2014	15,172,881	4,222,296						
3270	Years 2015 onwards	10,029,865	3,077,952						
3280	Int. to be earned on sink. funds								
3290	Downtown Revital. Program	112,500	12,500						
3299	TOTAL	60,686,706	18,998,067	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

FIR@mah.gov.on.ca

3601

* Use ALT + ENTER Keys to "Return" to the next line.

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FIR2004: Kingston C

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2004

1. Municipal workforce profile

Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration	147.00	33.00	6.00	265,562
0210 Fire	136.00			296,284
0215 Police	225.00	43.00		484,167
0220 Transit	56.00	22.00		143,162
0225 Public Works	129.00	93.00	2.00	295,314
0230 Health Services				
0235 Homes for the Aged	109.00	132.00	12.00	343,867
0240 Other Social Services	104.00	19.00	2.00	192,068
0245 Parks and Recreation	87.00	77.00	136.00	261,327
0250 Libraries	55.00	104.00	5.00	140,118
0255 Planning	32.00	3.00		47,299
0290 Other	131.00	67.00	47.00	307,134
0298 Subtotal	1,211.00	593.00	210.00	2,776,302

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	90%	90%		
--	-----	-----	--	--

Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration				
0310 Fire				
0315 Police				
0320 Transit				
0325 Public Works				
0330 Health Services	83.10	11.90	13.80	169,247
0335 Homes for the Aged				
0340 Other Social Services				
0345 Parks and Recreation				
0350 Libraries				
0355 Planning				
0390 Other				
0398 Subtotal	83.10	11.90	13.80	169,247

0399 TOTAL	1,294.10	604.90	223.80	2,945,549
-------------------	-----------------	---------------	---------------	------------------

2. Selected investments of own sinking funds as at Dec. 31

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds				

3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded		
1020 Construction contracts awarded at \$100,000 or greater	28	18,680,018

4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m ²
1210 Residential properties		50,959,229	
1220 Multi-Residential properties		1,918,000	
1230 All other property classes		112,081,267	
1299 Subtotal	0	164,958,496	0

1 Square Foot = 0.0929 m²

5. Insured value of physical assets

	1 \$
1410 Buildings	506,334,593
1420 Machinery and equipment	26,636,600
1498 Other <input type="text"/>	
1499 Subtotal	532,971,193

6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2002 - 2004)	15,060

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipalit:

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0843						
0844						
0845						
0846						
0847						
0848						
0849						

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

1. User Fee Revenues by Function

S12 Functional Headings

		User Fees and Service Charges		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
		2	3	4
		\$	\$	%
0299	General government	2,623,755	2,691,455	2.6%
Protection services				
0410	Fire	108,548	163,511	50.6%
0420	Police	737,661	869,461	17.9%
0430	Conservation authority	0	0	-
0440	Protective inspection and control	2,575	1,613	-37.4%
0450	Emergency measures	0	0	-
0460	Provincial Offences Act (POA)	0	0	-
0498	Other	0	0	-
0499	Subtotal	848,784	1,034,585	21.9%
Transportation services				
0610	Roadways	185,553	267,663	44.3%
0620	Winter control	0	0	-
0630	Transit	3,556,789	3,700,822	4.0%
0640	Parking	3,089,081	3,241,660	4.9%
0650	Street lighting	0	0	-
0660	Air transportation	518,503	539,620	4.1%
0698	Other (Fleet)	37,467	34,929	-6.8%
0699	Subtotal	7,387,393	7,784,694	5.4%
Environmental services				
0810	Sanitary sewer system	13,594,126	14,289,552	5.1%
0820	Storm sewer system	0	0	-
0830	Waterworks system	11,454,662	10,580,995	-7.6%
0840	Waste collection	0	0	-
0850	Waste disposal	32,024	58,167	81.6%
0860	Recycling	1,521,352	1,854,618	21.9%
0898	Other (Other Environmental Services)	61,299	20,710	-66.2%
0899	Subtotal	26,663,463	26,804,042	0.5%
Health services				
1010	Public health services	194,423	561,535	188.8%
1020	Hospitals	0	0	-
1030	Ambulance services	0	0	-
1035	Ambulance dispatch	0	0	-
1040	Cemeteries	0	0	-
1098	Other	0	0	-
1099	Subtotal	194,423	561,535	188.8%
Social and family services				
1210	General assistance	2,315	2,135	-7.8%
1220	Assistance to aged persons	52,008	64,493	24.0%
1230	Child care	196,234	158,861	-19.0%
1298	Other	0	0	-
1299	Subtotal	250,557	225,489	-10.0%
1499	Social housing	0	0	-
Recreation and cultural services				
1610	Parks	231,691	231,058	-0.3%
1620	Recreation programs	309,286	385,240	24.6%
1631	Recreation facilities - Golf Course, Marina, Ski Hill		1,382,920	100.0%
1634	Recreation facilities - Other	2,526,598	2,523,329	-0.1%
1640	Libraries	150,357	159,652	6.2%
1650	Cultural services	1,668,338	1,993,194	19.5%
1698	Other	1,052,129	0	-100.0%
1699	Subtotal	5,938,399	6,675,393	12.4%
Planning and development				
1810	Planning and zoning	410,044	482,367	17.6%
1820	Commercial and industrial	0	0	-
1830	Residential development	0	0	-
1840	Agriculture and reforestation	0	0	-
1850	Tile drainage/shoreline assistance	0	0	-
1898	Other	0	0	-
1899	Subtotal	410,044	482,367	17.6%
9910	TOTAL	44,316,818	46,259,560	4.4%

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

2. Detailed information of NEW user fees only

Please provide a brief description of all NEW User Fees included under the Functional Categories in Part 1 of Schedule 82

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1	2	3	4	5	6	7	8
LIST	#		\$	\$	LIST	\$	
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
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5043							
5044							
5045							
5046							
5047							
5048							
5049							
5999					Subtotal	0	
6099					Other User Fees	46,259,560	
9920					TOTAL User fees and service charges	46,259,560	

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 90

PERFORMANCE MEASURES: MUNICIPAL INFORMATION

for the year ended December 31, 2004

Households and Population

		MPAC Data	Municipal Data
		1	2
0010	Households	51,108	48,550
0020	Population	107,594	117,144

Property Assessment

		1
		\$
0031	Taxable assessment (SLC 22 9299 07)	7,766,203,639
0032	Payments-In-Lieu Assessment (SLC 24 9299 07)	381,484,170
0033	Assessment on Exempt properties (Enter data from returned roll)	1,591,801,385
9901	TOTAL Property Assessment	9,739,489,194

Hectares

		1
0040	Total hectares in the municipality	52,772

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 91 PERFORMANCE MEASURES: EFFICIENCY for the year ended December 31, 2004

	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	Operating Costs
	4	5	6	7	21	22	16	9	19	10
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
9911 Total Municipal Operating Costs	94,109,257	31,924,205	28,731,246	4,434,034				4,285,376	1,217,070	153,696,296

SERVICE AREAS

Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	NUMERATOR Operating Costs	Description	Data	Efficiency Measure	Units
3	4	5	6	7	21	22	16	9	19	10	column 17 / column 12	col 20 / col 11	13	14
LIST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				
0203	ST	4,189,690	659,122	1,358,357	1,889,989			93,988	1,217,070	6,786,100	Operating Costs for Governance and Corporate Management	6,786,100	4.4%	of Total Munic. Operating Costs were spent on Governance and Corp. Mgmt.
										6,786,100	Total Municipal Operating Costs	153,696,296		

PROTECTION

1101	ST	12,230,776	1,050,446	128,670	0	0	1,533,373	0		14,943,265	Operating Costs for Fire Services	14,943,265	\$1.53	per \$1,000 of Property Assessment
											Total Property Assessment / 1,000	9,739,489		
1202	ST	17,284,631	2,036,224	426,222	119,710	0	0	69,967		19,796,820	Operating Costs for Police Services	19,796,820	\$407.76	per Household
											Total Households	48,550		

ROADWAYS

2105	ST	1,095,514	125,610	150,560	48	594,682	151,529			2,117,943	Operating Costs for Paved Roads	2,117,943	\$1,237.84	per Paved Lane kilometre
											Total Paved Lane km	1,711		
2106	ST	39,232	18,462	9,218		28,511	7,572			102,995	Operating Costs for Unpaved Roads	102,995	\$1,775.78	per Unpaved Lane kilometre
											Total Unpaved Lane km	58		
2203	ST	1,414,447	822,738	1,085,369		1,004,368	494,768			4,821,690	Operating Costs for Winter Maintenance	4,821,690	\$2,725.66	per Lane kilometre maintained in Winter
											Total Lane km maintained in Winter	1,769		

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 91 PERFORMANCE MEASURES: EFFICIENCY for the year ended December 31, 2004

	Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	NUMERATOR Operating Costs	Description	Data	Efficiency Measure	Units	
	3	4	5	6	7	21	22	16	9	19	10	column 17 / column 12	col 20 / col 11	13	14	
	LIST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$					
TRANSIT																
2301	Conventional Transit: Operating costs for conventional transit per regular service passenger trip															
	ST	4,195,963	343,274	115,014	13,057	2,696,991	842,081		207,725		7,998,655	Operating Costs for Conventional Transit	7,998,655	\$2.96	per Regular Service Passenger Trip	
												Total number of Regular Service Passenger Trips on Conventional Transit in Service Area	2,706,557			
ENVIRONMENTAL SERVICES																
WASTEWATER																
3106	Wastewater Collection: Operating costs for the collection of wastewater per kilometre of wastewater main															
	ST			2,096,798							2,096,798	Operating Costs for Wastewater Collection	2,096,798	\$2,478.48	per kilometre of Wastewater main	
												Total KM of Wastewater Mains plus (0.010 KM times Number of Connections)	846			
3104	Wastewater Treatment and Disposal: Operating costs for the treatment and disposal of wastewater per megalitre															
	ST			2,410,696							2,410,696	Operating Costs for Wastewater Treatment and Disposal	2,410,696	\$65.50	per megalitre	
												Total megalitres of Wastewater Treated	36,803.000			
3105	Wastewater Collection, Treatment and Disposal (Integrated System): Operating costs for the collection, treatment, and disposal of wastewater per megalitre *															
	ST	0	0	7,878,107	0	0	0		0		7,878,107	Operating Costs for Wastewater Collection, Treatment and Disposal	7,878,107	\$214.06	per megalitre	
												Total megalitres of Wastewater Treated	36,803.000			
* Calculations on Line 3105 occur only IF Line 3106 and Line 3104 are completed																
* 1 megalitre = 1,000,000 litres																
STORM WATER																
3203	Urban Storm Water Management (Separate Storm Water System): Operating costs for urban storm water management (collection, treatment, disposal) per km of drainage system															
	ST	119,995	4,471	237,961		51,292	47,307				461,026	Operating Costs for Urban Storm Water Management	461,026	\$782.73	per km of Drainage System	
												Total km of Urban Drainage System plus (0.010 KM times No. of Connections) plus (0.005 KM times No. of Catch Basins)	589			
3204	Rural Storm Water Management (Separate Storm Water System): Operating costs for rural storm water management (collection, treatment, disposal) per km of drainage system															
	NA										0	Operating Costs for Rural Storm Water Management	0	NA	per km of Drainage System	
												Total km of Rural Drainage System plus (0.010 KM times No. of Connections) plus (0.005 KM times No. of Catch Basins)				

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 91

PERFORMANCE MEASURES: EFFICIENCY

for the year ended December 31, 2004

	Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	NUMERATOR Operating Costs	Description	Data	Efficiency Measure	Units	
	3	4	5	6	7	21	22	16	9	19	10	column 17 / column 12	col 20 / col 11	13	14	
	LIST	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$				LIST	
WATER																
3303	ST			1,786,568							1,786,568	Operating Costs for Treatment of Drinking Water	1,786,568	\$61.00	per megalitre	
												Total megalitres of Drinking Water Treated	29,287,000			
3306	ST			1,383,312							1,383,312	Operating Costs for Distribution of Drinking Water	1,383,312	\$1,612.25	per kilometre of Water Distribution pipe	
												Total KM of Water Distribution Pipe plus (0.010 KM times No. of Connections) plus (0.005 KM times No. of Hydrants)	858			
3305	ST	0	0	3,169,880	0	0	0	0	0	0	3,169,880	Operating Costs for Treatment and Distribution of Drinking Water	3,169,880	\$108.24	per megalitre	
												Total megalitres of Drinking Water Treated	29,287,000			

** Calculations on Line 3305 occur only IF Line 3303 and Line 3306 are completed

* 1 megalitre = 1,000,000 litres

SOLID WASTE																
	Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	NUMERATOR Operating Costs	Description	Data	Efficiency Measure	Units	
	3	4	5	6	7	21	22	16	9	19	10	column 17 / column 12	col 20 / col 11	13	14	
3402	ST	1,235,339	33,505	8,753	0	480,194	200,997				1,958,788	Operating Costs for Garbage Collection	1,958,788	\$83.87	per tonne	
												Total tonnes Collected from All Property Classes	23,354.7			
3502	ST	484,805	208,462	1,637,897	493	-411,622	219,549	2,977			2,136,607	Operating Costs for Garbage Disposal	2,136,607	\$88.66	per tonne	
												Total tonnes Disposed of from All Property Classes	24,099.1			
3602	ST	579,203	340,463	2,370,241	87,537	1,423,529	548,974	1,808,598			3,541,349	Operating Costs for Solid Waste Diversion	3,541,349	\$155.11	per tonne	
												Total tonnes Diverted from All Property Classes	22,831.4			
3603	ST	2,299,347	582,430	4,016,891	88,030	1,492,101	969,520	1,811,575			7,636,744	Operating Costs for Solid Waste Management	7,636,744	\$162.72	per tonne	
												Total tonnes Disposed of and Total tonnes Diverted from All Property Classes	46,930.5			

*** Calculations on Line 3603 occur only IF Line 3402, Line 3502 and Line 3602 are all complete

* Column 21, designated for Allocation of Program Support (SLC 40 0260 xx), may also include amounts allocated for Corporate Management (SLC 40 0250 xx)

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 91

PERFORMANCE MEASURES: EFFICIENCY

for the year ended December 31, 2004

	Resp. for Service	Salaries, Wages, Empl. Benefits	Materials	Contracted Services	Rents and Financial Expenses	Interfunctional Adjustments	Allocation of Program Support *	LESS: Other Revenue	LESS: Rev. from Other Mun's	LESS: MPAC Expenditures	NUMERATOR Operating Costs	Description	Data	Efficiency Measure	Units	
	3 LIST	4 \$	5 \$	6 \$	7 \$	21 \$	22 \$	16 \$	9 \$	19 \$	10 \$	column 17 / column 12	col 20 / col 11	13	14 LIST	
PARKS AND RECREATION																
7101	ST	1,725,830	215,121	174,181	20,824	569,834	309,397		0		3,015,187	Operating Costs for Parks	3,015,187	\$25.74	per person	
												Total Population	117,144			
7201	ST	728,370	172,981	213,496	43,056	0	132,402		0		1,290,305	Operating Costs for Recreation Programs	1,290,305	\$11.01	per person	
												Total Population	117,144			
7301	ST	2,824,908	1,435,071	303,561	56,910	103,841	540,206		0		5,264,497	Operating Costs for Recreation Facilities	5,264,497	\$44.94	per person	
												Total Population	117,144			
7302	ST	5,279,108	1,823,173	691,238	120,790	673,675	982,005		0		9,569,989	Operating Costs for Parks, Recreation Programs and Recreation Facilities	9,569,989	\$81.69	per person	
												Total Population	117,144			
LIBRARY SERVICES																
7401	ST	3,624,650	1,143,459	173,681	93,458	0	0		517,079		4,518,169	Operating Costs for Library Services	4,518,169	\$38.57	per person	
												Total Population *	117,144			
7402	ST	3,624,650	1,143,459	173,681	93,458	0	0		517,079		4,518,169	Operating Costs for Library Services	4,518,169	\$1.58	per library use	
												Total Library Uses for Your Municipality *	2,863,175			

* An upper-tier reporting lines 7401 and 7402 must weight the denominators by the percentage of upper-tier operating costs relative to aggregate operating costs for the upper-tier and all lower-tiers. (See instructions.)

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

PROTECTION SERVICES

POLICE

Description Column 3 / Column 4		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
1258	Crime Rate: Violent crime rate per 1,000 persons	Total number of actual incidents of violent crime <hr/> Total Population / 1,000	1,349 117.144	11.52 Violent crimes per 1,000 persons
1259	Crime Rate: Property crime rate per 1,000 persons	Total number of actual incidents of property crime <hr/> Total Population / 1,000	7,000 117.144	59.76 Property crimes per 1,000 persons
1262	Crime Rate: Crime Rate for Other Criminal Code offences, excluding traffic, per 1,000 persons	Total number of actual incidents of other Criminal Code offences, excluding traffic <hr/> Total Population / 1,000	1,201 117.144	10.25 Other Criminal Code crimes, excluding traffic, per 1,000 persons
1263	Crime Rate: Total crime rate per 1,000 persons (Criminal Code offences, excluding traffic)	Total number of actual incidents of violent crime, property crime, and other Criminal Code offences, excluding traffic <hr/> Total Population / 1,000	9,550 117.144	81.52 Total crimes per 1,000 persons (Criminal Code offences, excluding traffic)
1264	Youths Charged: Number of youths charged per 1,000 youths	Total number of youths charged <hr/> Youth Population / 1,000	182 14.779	12.31 Youths charged per 1,000 youths

TRANSPORTATION SERVICES

ROADWAYS

Description Column 3 / Column 4		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
2152	Adequacy of Roads: Percentage of paved lane kilometres where the condition is rated as good to very good	Number of paved lane kilometres where the condition is rated as good to very good <hr/> Total number of paved lane kilometres	1,180 1,711	69.0% of paved lane kilometres were rated as good to very good
2251	Effective Snow and Ice Control for Winter Roads: Percentage of winter events where the response met or exceeded locally determined municipal service levels for road maintenance	Number of winter events where the response met or exceeded locally determined municipal service levels for road maintenance <hr/> Total number of winter events	49 51	96.1% of winter events where response met or exceeded locally determined municipal service levels for road maintenance

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

TRANSIT

2351	Conventional Transit Ridership: Number of conventional transit passenger trips per person in the service area in a year	Total number of regular service passenger trips on conventional transit in the service area	2,706,557	25.17	conventional transit trips per person in the service area in a year
		Population of service area	107,528		

ENVIRONMENTAL SERVICES

WASTEWATER SYSTEM

Description Column 3 / Column 4		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8	
3154	Wastewater Main Backups: Number of wastewater main backups per 100 kilometres of wastewater main in a year	Total number of backed up wastewater connections	70	13.9165	wastewater main backups per 100 kilometres of wastewater main in a year
		Total kilometres of wastewater mains / 100	5.03		

3155	Wastewater Bypasses Treatment Percentage of wastewater estimated to have by-passed treatment	Estimated megalitres of untreated wastewater	246,291	0.669%	of wastewater is estimated to have bypassed treatment
		Total megalitres of treated wastewater PLUS Estimated megalitres of untreated wastewater	36,802,789		

WATER

* 1 megalitre = 1,000,000 litres

3355	Boil Water Advisories: Weighted number of days when a boil water advisory issued by the Medical Officer of Health, applicable to a municipal water supply, was in effect	Summation of: Number of boil water days times the number of connections affected	2	0.0001	weighted days a year boil water advisories were in effect in the service area
		Total connections in the service area	32,623		

3356	Water Main Breaks: Number of water main breaks per 100 kilometres of water distribution pipe in a year	Number of water main breaks in a year	88	17.4950	water main breaks per 100 kilometres of water distribution pipe in a year
		Total kilometres of water distribution pipe / 100	5.03		

SOLID WASTE MANAGEMENT

3452	Complaints - Garbage and Recycling Collection Number of complaints received in a year concerning the collection of garbage and recycled materials per 1,000 households	Number of complaints received in a year concerning the collection of garbage and recycled materials	1,029	21.1946	complaints were received in a year concerning the collection of garbage and recycled materials per 1,000 households
		Total households / 1,000	48,550		

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

Solid Waste Management Facility Compliance

Effectiveness Measure
7
12

3552 Total number of Solid Waste Management facilities owned by Municipality with a Ministry of Environment (MOE) Certificate of Approval

Number of days per year when a Ministry of Environment compliance order for remediation concerning an air or groundwater standard was in effect for a municipally owned Solid Waste Management facility (by facility)

Complete for each municipally owned Solid Waste Management facility with an MOE Certificate of Approval which has a compliance order for remediation

- 3553 Site 1
- 3554 Site 2
- 3555 Site 3
- 3556 Site 4
- 3557 Site 5
- 3558 Site 6
- 3559 Site 7
- 3560 Site 8

Name of Solid Waste Facility (List Facility with highest number of days first)	Effectiveness Measure (Days)	Units
3	7	8
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect
		days a year an MOE compliance order for remediation was in effect

- 3655 **Diversion of Residential Solid Waste** Percentage of residential solid waste diverted for recycling
- 3656 **Diversion of Residential Solid Waste*** Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage)

Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
Total tonnes of residential solid waste diverted	19,476.0	41.2%	of residential solid waste was diverted for recycling
Total tonnes of residential solid waste disposed of and total tonnes diverted	47,315.0		
Total tonnes of solid waste diverted from all property classes		NA	of residential solid waste was diverted for recycling (based on combined residential and ICI tonnage)
Total tonnes of solid waste disposed of and total tonnes diverted from all property classes			

* This measure should be completed only if tonnage for residential solid waste cannot be identified separately from ICI tonnage

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

PARKS AND RECREATION

Description Column 3 / Column 4		Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
7151	Open Space: Hectares of open space per 1,000 persons	Total hectares of open space <hr/> 403	3.440	hectares of open space per 1,000 persons
		Total population / 1,000 <hr/> 117.144		
7152	Trails: Total kilometres of trails per 1,000 persons	Total kilometres of trails <hr/> 21	0.179	kilometres of trails per 1,000 persons
		Total population / 1,000 <hr/> 117.144		

Calculating Numerator in Line 7255, Column 5

Participant Hours for Recreation Programs:

		Participant Hours 7
7251	Total hours for registered programs	216,043
7252	Total hours for drop-in programs	101,257
7253	Total hours for permitted programs	1,089,967
7254	Subtotal	1,407,267

7255	Participant Hours for Recreation Programs: Total participant hours for recreation programs per 1,000 persons	Total participant hours for recreation programs (registered, drop-in and permitted programs) <hr/> 1,407,267	12,013.138	participant hours of recreation programs per 1,000 persons
		Total population / 1,000 <hr/> 117.144		

Calculating Numerator in line 7355

Recreation Facility Space:

		Square Metres 7
7351	Square metres of built structures	30,023
7352	Square metres of outdoor recreation facilities and spaces with controlled access	17,415
7353	Subtotal	47,438

7355	Recreation Facility Space: Square metres of recreation facility space per 1,000 persons	Square metres of recreation facility space <hr/> 47,438	404.955	square metres of recreation facility space per 1,000 persons
		Total population / 1,000 <hr/> 117.144		

NOTE: The numerators for lines 7256, 7257 and 7261 in column 5 are reported to the public, as well as the measures in column 7

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

LIBRARY SERVICES

Calculating Numerator and Denominator in line 7460. Complete 2 of the following 6 lines

Single-tier or lower-tier (Not a member of a union public library).

- 7451 Total library uses for your municipality only
- 7452 Total population (Copy entry from SLC 91 7401 11)

Data 7	Units 8
	library uses
	persons

Member of a union public library

- 7453 Total library uses for a union public library
- 7454 Total population of union public library (excluding population of contracting municipality)

2,863,175	library uses
117,144	persons

Upper-tier with a library board

- 7455 Total library uses for upper-tier library
- 7456 Total population served by upper-tier library (excluding population of contracting municipalities)

	library uses
	persons

Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
7460 Library services: Library uses per person			
Total library uses	2,863,175	24.441	library uses per person
Total population	117,144		

Type of uses

- 7461 Electronic library uses as a percentage of total library uses
- 7462 Non-electronic library uses as a percentage of total library uses

Effectiveness Measure 7	Units 8
8.0	electronic library uses
92.0	non-electronic library uses

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

PLANNING AND DEVELOPMENT

LAND USE PLANNING

8154 **Location of New Development:** Percentage of new lots, blocks and/or units with final approval which are located within settlement areas

Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
Number of new lots, blocks and/or units with final approval which are located within settlement areas	1,057	95.7%	of new lots, blocks and/or units with final approval are located within settlement areas
Total number of new lots, blocks and/or units with final approval within the entire municipality	1,104		

Calculating Numerator in line 8154

Number of new lots, blocks and/or units with final approval which are located within settlement areas:

8155	New lots	435
8156	New blocks	4
8157	New units	618
8158	Subtotal	1,057

Data	Units
7	8
435	new lots within settlement areas
4	new blocks within settlement areas
618	new units within settlement areas
1,057	Subtotal within settlement areas

Calculating Denominator in line 8154

Number of new lots, blocks and/or units with final approval which are located within the entire Municipality

8159	New lots	460
8160	New blocks	4
8161	New units	640
8162	Subtotal	1,104

460	new lots within entire municipality
4	new blocks within entire municipality
640	new units within entire municipality
1,104	Subtotal within entire municipality

8163 **Preservation of Agricultural Land in Reporting Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses during the reporting year

Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2004	1	100.0%	of land designated for agricultural purposes in the Official Plan was not re-designated for other uses during the reporting year
Hectares of land designated for agricultural purposes in the Official Plan as of January 1, 2004	1		

8164 **Preservation of Agricultural Land Relative to Base Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses relative to the base year of 2000

Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2004	1	100.0%	of land designated for agricultural purposes in the Official Plan was not re-designated for other uses relative to the base year of 2000
Hectares of land designated for agricultural purposes in the Official Plan as of January 1, 2000	1		

8165 **Number of hectares re-designated during reporting year:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses during the reporting year

Effectiveness Measure	Units
7	8

0	hectares were re-designated from agricultural purposes to other uses during the reporting year
---	--

8166 **Number of hectares re-designated since January 1, 2000:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses since January 1, 2000

0	hectares were re-designated from agricultural purposes to other uses since January 1, 2000
---	--

Hectares	Units
----------	-------

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 92

PERFORMANCE MEASURES: EFFECTIVENESS

for the year ended December 31, 2004

8167 **Size of Settlement Area:** Hectares of land in the settlement area as of December 31 of the reporting year

7	8
	hectares of land in the settlement area as of December 31st of reporting year

8168 **Change in Size of Settlement Area:** Percentage change in the size of the settlement area relative to the base year of 2004

Description Column 3 / Column 4	Data Column 5 / Column 6	Effectiveness Measure 7	Units 8
Hectares of land in the settlement area as of Dec. 31, 2004 less the number of hectares of land in the settlement area as of Jan. 1, 2004	0	NA	increase/(decrease) in the size of the settlement area relative to January 1, 2004
<hr/> Hectares of land in the settlement area as of January 1, 2004	<input type="text"/>		

FIR2004: Kingston C

Schedule 93

Asmt Code: 1011

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 46102

for the year ended December 31, 2004

Municipalities may enter information to explain the unique circumstances of the municipality which affect performance measurement results.
All Measures from Schedule 91 and 92 are available, however information is not required for every service area.

EFFICIENCY Measures Reported on Schedule 91

* Use ALT + ENTER keys to "Return" to the next line.

		Notes
9911	Total Municipal Operating Costs	2
GENERAL GOVERNMENT		
0100	General Comments:	
0203	General Government: Operating costs for governance and corporate management as a % of total municipal operating costs	
FIRE		
1100	General Comments:	
1101	Fire Services: Operating costs for fire services per \$1,000 of assessment	
POLICE		
1200	General Comments:	
1202	Police Services: Operating costs for police services per household	
ROADWAYS		
2100	General Comments:	
2105	Paved Roads: Operating costs for paved (hard top) roads per lane kilometre	
2106	Unpaved Roads: Operating costs for unpaved (loose top) roads per lane kilometre	
2203	Winter Control: Operating costs for winter maintenance of roadways per lane kilometre maintained in winter	
TRANSIT		
2300	General Comments:	
2301	Conventional Transit: Operating costs for conventional transit per regular service passenger trip	
WASTEWATER		
3100	General Comments:	
3106	Wastewater Collection: Operating costs for the collection of wastewater per kilometre of wastewater main	
3104	Wastewater Treatment and Disposal: Operating costs for the treatment and disposal of wastewater per megallitre	

FIR2004: Kingston C

Schedule 93

Asmt Code: 1011

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 46102

for the year ended December 31, 2004

3105 **Wastewater Collection, Treatment and Disposal (Integrated System):** Operating costs for the collection, treatment, and disposal of wastewater per megalitre

--

STORM WATER

3200 **General Comments:**

--

3203 **Urban Storm Water Management (Separate Storm Water System):** Operating costs for urban storm water management (collection, treatment, disposal) per km of drainage system

--

3204 **Rural Storm Water Management (Separate Storm Water System):** Operating costs for rural storm water management (collection, treatment, disposal) per km of drainage system

--

WATER

3300 **General Comments:**

--

3303 **Treatment of Drinking Water:** Operating costs for the treatment of drinking water per megalitre

--

3306 **Distribution of Drinking Water:** Operating costs for the distribution of drinking water per kilometre of water distribution pipe

--

3305 **Treatment and Distribution of Drinking Water (Integrated System):** Operating costs for the treatment and distribution of drinking water per megalitre

--

SOLID WASTE

3400 **General Comments:**

--

3402 **Garbage Collection:** Operating costs for garbage collection per tonne (or per household)

--

3502 **Garbage Disposal:** Operating costs for garbage disposal per tonne (or per household)

--

3602 **Solid Waste Diversion:** Operating costs for solid waste diversion per tonne (or per household)

--

3603 **Solid Waste Management (Integrated System):** Average operating costs for solid waste management (collection, disposal and diversion) per tonne (or per household)

--

PARKS AND RECREATION

7100 **General Comments:**

--

7101 **Parks:** Operating costs for parks per person

--

FIR2004: Kingston C

Schedule 93

Asmt Code: 1011

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 46102

for the year ended December 31, 2004

7201 Recreation Programs: Operating costs for recreation programs per person

7301 Recreation Facilities: Operating costs for recreation facilities per person

7302 Subtotal: Parks, Recreation Programs and Recreation Facilities: Operating costs for parks, recreation programs and recreation facilities per person (Subtotal)

LIBRARY SERVICES

7400 General Comments:

7401 Library Services: Operating costs for library services per person

7402 Library Costs per Use: Operating costs for library services per use

EFFECTIVENESS Measures Reported on Schedule 92

PROTECTION SERVICES

POLICE

1250 General Comments:

Notes	
	2

1258 Crime Rate: Violent crime rate per 1,000 persons

1259 Crime Rate: Property crime rate per 1,000 persons

1262 Crime Rate: Crime Rate for Other Criminal Code offences, excluding traffic, per 1,000 persons

1263 Crime Rate: Total crime rate per 1,000 persons (Criminal Code offences, excluding traffic)

1264 Crime Rate: Number of youths charged per 1,000 youths

TRANSPORTATION SERVICES

ROADWAYS

2150 General Comments:

2152 Adequacy of Roads: Percentage of paved lane kilometres where the condition is rated as good to very good

2251 Effective Snow and Ice Control for Winter Roads: Percentage of winter events where the response met or exceeded locally determined municipal service levels for road maintenance

TRANSIT

2350 General Comments:

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 93

PERFORMANCE MEASURES: NOTES (OPTIONAL)

for the year ended December 31, 2004

2351 **Conventional Transit Ridership:** Number of conventional transit passenger trips per person in the service area in a year

ENVIRONMENTAL SERVICES

WASTEWATER

3150 **General Comments:**

3154 **Wastewater Main Backups:** Number of wastewater main backups per 100 kilometres of wastewater main in a year

3155 **Wastewater Bypasses Treatment**
Percentage of wastewater estimated to have bypassed treatment

WATER

3350 **General Comments:**

3355 **Boil Water Advisories:** Weighted number of days when a boil water advisory issued by the Medical Officer of Health, applicable to a municipal water supply, was in effect

3356 **Water Main Breaks:** Number of water main breaks per 100 kilometres of water distribution pipe in a year

SOLID WASTE MANAGEMENT

3450 **General Comments:**

3452 **Complaints - Garbage and Recycling Collection:** Number of complaints received in a year concerning the collection of garbage and recycled materials per 1,000 households

3552 **Solid Waste Management Facility Compliance:** Total number of Solid Waste Management facilities owned by Municipality with a Ministry of Environment (MOE) Certificate of Approval

3553 **Solid Waste Management Facility Compliance:** (Solid Waste Facilities on Lines 3553 to 3560)
Number of days per year when a Ministry of Environment compliance order for remediation concerning an air or groundwater standard was in effect for a municipally owned solid waste management facility (by facility)

3655 **Diversion of Residential Solid Waste:** Percentage of residential solid waste diverted for recycling

3656 **Diversion of Residential Solid Waste*:** Percentage of residential solid waste diverted for recycling (based on combined residential and ICI tonnage)

PARKS AND RECREATION

7150 **General Comments:**

FIR2004: Kingston C

Schedule 93

Asmt Code: 1011

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 46102

for the year ended December 31, 2004

7151 **Open space:** Hectares of open space per 1,000 persons.

7152 **Trails:** Total kilometres of trails per 1,000 persons

7255 **Participant Hours for Recreation Programs:** Total participant hours for recreation programs per 1,000 persons

7355 **Recreation Facility Space:** Square metres of recreation facility space per 1,000 persons.

LIBRARY SERVICES

7450 **General Comments:**

7460 **Library Uses:** Library uses per person

7461 **Electronic Uses:** Electronic library uses as a percentage of total uses

7462 **Non-electronic Uses:** Non-electronic library uses as a percentage of total uses

PLANNING AND DEVELOPMENT

LAND USE PLANNING

8150 **General Comments:**

8154 **Location of New Development**
Percentage of new lots, blocks and/or units with final approval which are located within settlement areas

8163 **Preservation of Agricultural Land in Reporting Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses during the reporting year

8164 **Preservation of Agricultural Land Relative to Base Year:** Percentage of land designated for agricultural purposes which was not re-designated for other uses relative to the base year of 2000

8165 **Number of Hectares Re-designated During Reporting Year:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses during the reporting year

8166 **Number of Hectares Re-designated Since January 1, 2000:** Number of hectares of land originally designated for agricultural purposes which was re-designated for other uses since January 1, 2000

8167 **Size of Settlement Area:** Hectares of land in the settlement area as of December 31 of the reporting year

FIR2004: Kingston C

Schedule 93

Asmt Code: 1011

PERFORMANCE MEASURES: NOTES (OPTIONAL)

MAH Code: 46102

for the year ended December 31, 2004

8168 **Change in Size of Settlement Area:**
Percentage change in the size of the
settlement area relative to the base year of
2004

* Use ALT + ENTER keys to "Return" to the next line.

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 94

PERFORMANCE MEASUREMENT: QUESTIONS

for the year ended December 31, 2004

General Government

- 0201 Method used to allocate Program Support to other functions in Schedule 40
- 0202 If "Other Method" is selected in line 0201, please describe method of allocating Program Support

Response	Lane kilometres	Description
1	2	3
Y, N or NA	km	LIST
		Modified Percentage of Total Expenditures

Fire

- 1100 Type of Fire Fighting Force that exists in the Municipality?
- 1104 Does Municipality have property with significant assessed value that has its own Fire Fighting Force?
- 1105 If "Y" is selected in line 1104, please briefly describe the property

		Combination of Volunteer and Salaried Fire Fighters
N		

Police

- 1201 Are police services provided by your own police department?
- 1202 Are police services provided by another municipality?
- 1203 Are police services provided by the Ontario Provincial Police (OPP)?

Y		
N		
N		

Roadways

- 2201 Is the no. of lane km maintained in winter in own mun. the same as the no. of lane km in the mun. road system?
- 2202 Number of lane kilometres in the municipal road system
- 2203 Number of lane kilometres maintained in winter in own municipality
- 2204 Number of lane kilometres maintained during the rest of the year in own municipality (exclude private roads)
- 2205 Number of lane kilometres maintained in winter in own municipality and any other municipalities served

Y		
	1,769	
	1,769	
	1,769	
	1,769	

Sanitary and Storm Sewer Systems

- 3101 Does your municipality provide sanitary sewer collection?
- 3102 Does your municipality provide storm sewer collection?
- 3103 Does your municipality provide sanitary sewer treatment and disposal?
- 3104 Does your municipality provide storm sewer treatment and disposal?
- 3105 Are sanitary and storm sewer systems integrated in all parts of the municipality?
- 3106 Are sanitary and storm sewer systems integrated in some parts of the municipality?

Y		
Y		
Y		
Y		
N		
Y		

Water

- 3300 Type of water billing system that exists in the Municipality?

		Combination of Flat Rate and Metred billing system
--	--	--

Complete this section only if your municipality reports library measures. (A lower-tier served by the upper-tier library does not report.)

Libraries

- 7400 Type of library service arrangements

Response	Library Uses	Description
1	2	3
Y, N or NA	#	LIST

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 94

PERFORMANCE MEASUREMENT: QUESTIONS

for the year ended December 31, 2004

7401 If "Other" is selected in line 7400, please describe

--	--	--

If the answer to line 7400 was "No library board. Purchases service." do not complete lines 7402 to 7404.

7402 Does your library board or union public library provide service on a contract basis to other municipalities without a board? . . .

--	--	--

7403 Total library uses for the library board

--	--	--

7404 Total library uses for your municipality only

--	--	--

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2004

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service 2 LIST	Municipality List 4 LIST	MAH Code 5	Asmt Code 6	Comments 7
0203 General Government					
Protection Services					
1101 Fire					
1202 Police					
Roadways					
2105 Paved Roads					
2106 Unpaved Roads					
2203 Winter Control					

Transit

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2004

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service	Municipality List	MAH Code	Asmt Code	Comments
	2 LIST	4 LIST	5	6	
2301 Conventional Transit					
Sanitary and Storm Sewer Systems					
3106 Wastewater Collection					
3104 Wastewater Treatment and Disposal					
3105 Wastewater Collection, Treatment and Disposal (Integrated System)					
Storm Water					
3203 Urban Storm Water Management					
3204 Rural Storm Water Management					

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2004

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service	Municipality List	MAH Code	Asmt Code	Comments
	2 LIST	4 LIST	5	6	
3303 Treatment of Drinking Water					
3306 Distribution of Drinking Water					
3305 Treatment and Distribution of Drinking Water (Integrated System)					
Solid Waste Management					
3402 Garbage Collection					
3502 Garbage Disposal					
3602 Solid Waste Diversion					

2004-V01

FIR2004: Kingston C

Asmt Code: 1011

MAH Code: 46102

Schedule 95

PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY

for the year ended December 31, 2004

PLEASE REPORT: Municipal service responsibilities, contractual service agreements with other municipalities, and services provided by the Ontario Provincial Police (OPP).

SERVICE AREA	Indicate whether your municipality Provides or Receives Service 2 LIST	Municipality List 4 LIST	MAH Code 5	Asmt Code 6	Comments 7
3603 Solid Waste Mgmt. - Collection, Disposal, Diversion (Integrated System) . . .					
Parks and Recreation					
7101 Parks					
7201 Recreation programs					
7301 Recreation facilities					
Libraries					
7401 Libraries					
Land Use Planning					
8101 Planning Services					