

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30012

MUNICIPALITY OF: **Kitchener C**

For the year ended December 31, 1991.

Kitchener C

1
3

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	182,987,015	32,795,844	94,708,371	55,482,800
Direct water billings on ratepayers -- own municipality	2	16,712,782	11,028,230		5,684,552
-- other municipalities	3	59,708	39,528		20,180
Sewer surcharge on direct water billings -- own municipality	4	11,442,480	10,426,634		1,015,846
-- other municipalities	5	936	852		84
Subtotal	6	211,202,921	54,291,088	94,708,371	62,203,462
PAYMENTS IN LIEU OF TAXATION					
Canada	7	460,224	172,120	-	288,104
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	114,285	42,722		71,563
The Municipal Act, section 157	10	311,398	114,590		196,808
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	2,010,131	371,037	1,017,232	621,862
Ontario Hydro	13	540,260	201,890	-	338,370
Liquor Control Board of Ontario	14	31,395	11,732	-	19,663
Other	15	-	-	-	-
Municipal enterprises	16	1,035,500	-	-	1,035,500
Other municipalities and enterprises	17	119,451	-	-	119,451
Subtotal	18	4,622,644	914,091	1,017,232	2,691,321
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	6,056,008	-	-	6,056,008
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	6,856,192			6,856,192
Canada specific grants	30	1,730			1,730
Other municipalities - grants and fees	31	3,754,106			3,754,106
Fees and service charges	32	69,600,981			69,600,981
Subtotal	33	80,213,009			80,213,009
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,948,944	-	-	1,948,944
Fines	37	818,147			818,147
Penalties and interest on taxes	38	1,452,497			1,452,497
Investment income - from own funds	39	-			-
- other	40	6,043,862			6,043,862
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	1,388,074			1,388,074
Contributions from reserves and reserve funds	44	3,431,640			3,431,640
Contributions from non-consolidated entities	45	-			-
--	46	387,930			387,930
--	47	-			-
--	48	-	-		
Sale of Land	49	1,000			1,000
Subtotal	50	15,472,094	-	-	15,472,094
TOTAL REVENUE	51	317,566,676	55,205,179	95,725,603	166,635,894

For the year ended December 31, 1991.

Kitchener C

[illegible]

For the year ended December 31, 1991.

Kitchener C

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Municipality

Kitchener C

2LT - OP

4

[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	95,868,409	16,756,455	7,412,780	48.282000	56.802000	4,628,719	951,800	421,061	22,564	8,948	12,693	6,045,785
Separate consolidated													
Total all school board taxation	0						55,405,238	26,495,389	11,569,169	430,669	332,892	475,014	94,708,371

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Kitchener C

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	52,435	1,730	-	303,021
Protection to Persons and Property					
Fire	2	23,100	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	92,671	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	115,771	-	-	-
Transportation services					
Roadways	8	1,568,690	-	93,140	470,244
Winter Control	9	826,612	-	-	64,080
Transit	10	2,918,131	-	2,779,749	9,360,467
Parking	11	-	-	-	1,961,244
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	5,313,433	-	2,872,889	11,856,035
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	706,045	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	706,045	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	365,561
--	29	-	-	-	-
Subtotal	30	-	-	-	365,561
Social and Family Services					
General Assistance	31	633,963	-	-	-
Assistance to Aged Persons	32	227,064	-	31,137	137,145
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	861,027	-	31,137	137,145
Recreation and Cultural Services					
Parks and Recreation	37	-	-	111,961	8,485,733
Libraries	38	470,386	-	-	57,100
Other Cultural	39	-	-	-	4,487,633
Subtotal	40	470,386	-	111,961	13,030,466
Planning and Development					
Planning and Development	41	-	-	32,074	281,744
Commercial and Industrial	42	36,200	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	36,200	-	32,074	281,744
Electricity	48	-	-	-	-
Gas	49	6,940	-	-	43,627,009
Telephone	50	-	-	-	-
Total	51	6,856,192	1,730	3,754,106	69,600,981

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Kitchener C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	6,705,414	690,812	3,576,229	3,714,408	138,391	98,147	14,923,401
Protection to Persons and Property								
Fire	2	11,721,407	-	530,695	1,183,687	-	98,971	13,534,760
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,047,332	-	438,434	13,225	1,200	-	1,500,191
Emergency measures	6	27,461	-	19,657	-	1,818	-	48,936
Subtotal	7	12,796,200	-	988,786	1,196,912	3,018	98,971	15,083,887
Transportation services								
Roadways	8	4,662,921	344,151	1,604,936	1,345,098	-	1,495,512	9,452,618
Winter Control	9	1,327,847	-	861,576	16,841	-	640,940	2,847,204
Transit	10	13,367,418	1,104,307	4,917,268	709,569	13,091	59,313	20,170,966
Parking	11	1,701,387	220,200	575,750	263,717	-	118,529	2,879,583
Street Lighting	12	-	70,023	922,187	389,000	-	-	1,381,210
Air Transportation	13	-	-	-	-	-	-	-
--	14	1,876,855	-	2,552,909	926,229	-	4,458,082	897,911
Subtotal	15	22,936,428	1,738,681	11,434,626	3,650,454	13,091	2,143,788	37,629,492
Environmental services								
Sanitary Sewer System	16	153,563	342,578	773,574	2,706,365	-	-	3,976,080
Storm Sewer System	17	-	504,607	-	1,041,000	-	-	1,545,607
Waterworks System	18	2,542,974	6,504	1,213,438	1,751,584	4,831	13,473	5,505,858
Garbage Collection	19	-	-	6,293,550	-	-	-	6,293,550
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,696,537	853,689	8,280,562	5,498,949	4,831	13,473	17,321,095
Health Services								
Public Health Services	24	-	-	-	-	878	-	878
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	2,100	-	2,100
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	553,259	-	235,809	30,017	-	-	819,085
--	29	-	-	-	-	-	-	-
Subtotal	30	553,259	-	235,809	30,017	2,978	-	822,063
Social and Family Services								
General Assistance	31	-	-	1,234,348	32,258	8,133	-	1,274,739
Assistance to Aged Persons	32	875,131	-	130,301	17,000	41,980	-	1,064,412
Assitance to Children	33	-	-	-	-	11,845	-	11,845
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	875,131	-	1,364,649	49,258	61,958	-	2,350,996
Recreation and Cultural Services								
Parks and Recreation	37	10,221,073	1,446,140	5,672,161	2,049,304	121,481	1,901,030	21,411,189
Libraries	38	3,955,173	68,037	851,248	749,000	-	-	5,623,458
Other Cultural	39	1,857,523	98,847	4,282,694	219,658	528,854	-	6,987,576
Subtotal	40	16,033,769	1,613,024	10,806,103	3,017,962	650,335	1,901,030	34,022,223
Planning and Development								
Planning and Development	41	2,084,732	30,349	338,180	60,108	-	2,394	2,515,763
Commercial and Industrial	42	481,599	70,689	378,313	1,018,159	-	5,875	1,954,635
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,566,331	101,038	716,493	1,078,267	-	8,269	4,470,398
Electricity	48	-	-	-	-	-	-	-
Gas	49	2,947,735	-	31,354,373	8,319,320	-	50,844	42,672,272
Telephone	50	-	-	-	-	-	-	-
Total	51	68,110,804	4,997,244	68,757,630	26,555,547	874,602	-	169,295,827

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	13,445,397	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,012,343	
Reserves and Reserve Funds	3	22,161,469	
Subtotal	4	23,173,812	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	8,416,738	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	8,416,738	
Grants and Loan Forgiveness			
Ontario	20	3,115,314	
Canada	21	-	
Other Municipalities	22	306,729	
Subtotal	23	3,422,043	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	613,825	
Investment Income			
From Own Funds	26	-	
Other	27	483,885	
Donations	28	169,987	
--	30	170,712	
--	31	702,036	
Subtotal	32	2,140,445	
Total Sources of Financing	33	37,153,038	
Applications			
Own Expenditures			
Short Term Interest Costs	34	1,365,457	
Other	35	33,131,146	
Subtotal	36	34,496,603	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	3,647,546	
Total Applications	42	38,144,149	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	14,436,508	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	14,436,508	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	14,436,508	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Kitchener C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	96,650	-	-	9,610,128
Protection to Persons and Property					
Fire	2	-	-	-	254,384
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	254,384
Transportation services					
Roadways	8	969,297	-	-	3,256,664
Winter Control	9	-	-	-	-
Transit	10	983,886	-	-	1,825,040
Parking	11	-	-	-	121,331
Street Lighting	12	528,192	-	-	2,141,197
Air Transportation	13	-	-	-	-
--	14	-	-	-	1,232,572
Subtotal	15	2,481,375	-	-	8,576,804
Environmental services					
Sanitary Sewer System	16	45,576	-	-	2,312,200
Storm Sewer System	17	-	-	-	228,082
Waterworks System	18	-	-	306,729	2,185,275
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	45,576	-	306,729	4,725,557
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	36,716
--	29	-	-	-	-
Subtotal	30	-	-	-	36,716
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	29,494
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	29,494
Recreation and Cultural Services					
Parks and Recreation	37	483,208	-	-	3,232,112
Libraries	38	8,505	-	-	782,458
Other Cultural	39	-	-	-	75,257
Subtotal	40	491,713	-	-	4,089,827
Planning and Development					
Planning and Development	41	-	-	-	10,340
Commercial and Industrial	42	-	-	-	3,721,119
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	3,731,459
Electricity	48	-	-	-	-
Gas	49	-	-	-	3,442,234
Telephone	50	-	-	-	-
Total	51	3,115,314	-	306,729	34,496,603

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Kitchener C

7
11

		1	\$
General Government	1	4,553,314	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	1,462,642	
Winter Control	9	-	
Transit	10	5,990,206	
Parking	11	1,961,518	
Street Lighting	12	2,089,579	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	11,503,945	
Environmental services			
Sanitary Sewer System	16	1,520,014	
Storm Sewer System	17	698,506	
Waterworks System	18	13,142	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	2,231,662	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	6,337,509	
Libraries	38	126,000	
Other Cultural	39	217,185	
	Subtotal 40	6,680,694	
Planning and Development			
Planning and Development	41	59,880	
Commercial and Industrial	42	322,916	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	382,796	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	25,352,411	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kitchener C

For the year ended December 31, 1991.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	-
: To Canada and agencies			2	-
: To other			3	1,118,198
	Subtotal		4	1,118,198
Plus: All debt assumed by the municipality from others			5	24,234,213
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	25,352,411
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	6,625,403
Installment (serial) debentures			17	17,768,725
Long term bank loans			18	-
Lease purchase agreements			19	678,703
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	279,579
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	12,566,000
Total liability under OMERS plans				
- initial unfunded			34	-
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	1,190,235
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	13,756,235

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Kitchener C

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1991 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	1,761,180	1,749,234		
- general tax rates *	51	-	-		
- special are rates and special charges	52	46,138	48,148		
- benefitting landowners	53	731,186	661,358		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	2,538,504	2,458,740		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	3,004,964	2,512,651	-	-
1993	61	2,914,067	2,211,906	-	-
1994	62	2,870,781	1,917,577	-	-
1995	63	2,682,207	1,650,333	-	-
1996	64	2,745,769	1,346,901	-	-
1997-2001	65	8,949,526	3,046,091	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	2,185,097	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	25,352,411	12,685,459	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72	-			
1993	73	154,340			
1994	74	333,623			
1995	75	717,872			
1996	76	844,976			
Total	77	2,050,811			
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Kitchener C

9LT
13

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		33,283,957	425,978	33,709,935							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	33,283,957	425,978	33,709,935	32,243,406	552,438	-	914,091	-	33,709,935	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	11,067,758	-	11,067,758	11,067,758	-	-	-	-	11,067,758	-
Sewer surcharge on direct water billings	21	-	10,427,486	-	10,427,486	10,427,486	-	-	-	-	10,427,486	-
Total region or county	22	-	54,779,201	425,978	55,205,179	53,738,650	552,438	-	914,091	-	55,205,179	-

1991 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	42,005,656	610,163	-	42,615,819	41,468,128	736,088	411,603	-	42,615,819	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	12,315,255	87,878	-	12,403,133	12,153,827	67,352	181,954	-	12,403,133	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	34,017,978	496,336	-	34,514,314	33,568,591	612,552	333,171	-	34,514,314	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	6,148,130	44,207	-	6,192,337	6,045,785	56,048	90,504	-	6,192,337	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	94,487,019	1,238,584	-	95,725,603	93,236,331	1,472,040	1,017,232	-	95,725,603	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Kitchener C

10
15

		1	
		\$	
Balance at the beginning of the year	1	55,058,804	
Revenues			
Contributions from revenue fund	2	25,543,204	
Contributions from capital fund	3	2,259,472	
Lot levies and subdivider contributions	60	3,817,537	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	3,406,292	
--	9	463,451	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	35,489,956	
Expenditures			
Transferred to capital fund	14	22,161,469	
Transferred to revenue fund	15	3,431,640	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	25,593,109	
Balance at the end of the year for:			
Reserves	23	4,515,708	
Reserve Funds	24	60,439,943	
	Total 25	64,955,651	
Analysed as follows:			
Working funds	26	3,409,927	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	1,227,951	
Sick leave	31	7,766,956	
Insurance	32	723,794	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,496,227	
- roads	35	4,905,670	
- sanitary and storm sewers	36	11,955,307	
- parks and recreation	64	2,553,393	
- library	65	12,059	
- other cultural	66	393,782	
- water	38	4,511,841	
- transit	39	822,959	
- housing	40	-	
- industrial development	41	113,153	
- other and unspecified	42	14,544,521	
Lot levies and subdivider contributions	44	3,091,529	
Recreational land (the Planning Act)	46	1,811,750	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	26,435	
Vacation Pay - Council	52	5,082,040	
Waste Site	53	7,760	
Police Commission	54	-	
Municipal Election	55	129,756	
Business Improvement Area	56	368,841	
--	57		
Total	58	64,955,651	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kitchener C

11
16

For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	48,016,197	36,083,473
Accounts receivable			
Canada	2	1,972,655	
Ontario	3	1,591,328	
Region or county	4	486,236	
Other municipalities	5	225,501	
School Boards	6	321,140	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	12,916,733	business taxes
Taxes receivable			
Current year's levies	9	6,794,243	623,867
Previous year's levies	10	1,556,527	159,255
Prior year's levies	11	262,034	33,676
Penalties and interest	12	663,990	62,946
Less allowance for uncollectables (negative)	13	- 200,509	- 6,985
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	11,124,824	
Other	17	-	
Other current assets	18	2,423,185	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	25,352,411	
Other long term assets	20	-	-
	21	113,506,495	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kitchener C

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	169,015		
Ontario	27	192,201		
Region or county	28	2,639,045		
Other municipalities	29	201,881		
School Boards	30	55,047		
Trade accounts payable	31	17,046,995		
Other	32	5,825,311		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	16,910,993		
- special area rates and special charges	35	-		
- benefitting landowners	36	363,694		
- user rates (consolidated entities)	37	8,077,724		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	64,955,651		
Accumulated net revenue (deficit)				
General revenue	42	1,103,220		
Special charges and special areas (specify)				
--	43	2,088,800		
--	44	90,444		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	4,660,367		
Libraries	49	32,303		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	3,503,356		
--	53	196,868		
--	54	- 134,706		
--	55	- 35,206		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 14,436,508		
Total	59	113,506,495		

STATISTICAL DATA

For the year ended December 31, 1991.

										1				
1. Number of continuous full time employees as at December 31														
Administration										1	32			
Non-line Department Support Staff										2	159			
Fire										3	197			
Police										4	-			
Transit										5	240			
Public Works										6	325			
Health Services										7	-			
Homes for the Aged										8	-			
Other Social Services										9	-			
Parks and Recreation										10	207			
Libraries										11	94			
Planning										12	63			
Total										13	1,317			
										continuous full time employees December 31				
										other				
2. Total expenditures during the year on:										1	2			
										\$	\$			
Wages and salaries										14	49,058,545	6,978,615		
Employee benefits										15	15,698,734	872,327		
										1				
										\$				
3. Reductions of tax roll during the year (lower tier municipalities only)														
Cash collections: Current year's tax										16	171,116,466			
Previous years' tax										17	3,735,816			
Penalties and interest										18	1,204,664			
Subtotal										19	176,056,946			
Discounts allowed										20	-			
Tax adjustments under section 362 and 363 of the Municipal Act														
- amounts added to the roll (negative)										22	-			
- amounts written off										23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act														
- recoverable from upper tier and school boards										24	1,760,154			
- recoverable from general municipal revenues										25	754,507			
Transfers to tax sale and tax registration accounts										26	-			
The Municipal Elderly Residents' Assistance Act - reductions										27	17,067			
- refunds										28	8,983			
Other (specify)										80	-			
Total reductions										29	178,597,657			
Amounts added to the tax roll for collection purposes only										30	437,615			
Business taxes written off under subsection 495(1) of the Municipal Act										81	37			
										1				
4. Tax due dates for 1991 (lower tier municipalities only)														
Interim billings: Number of installments										31	1			
Due date of first installment (YYYYMMDD)										32	19910301			
Due date of last installment (YYYYMMDD)										33	0			
Final billings: Number of installments										34	2			
Due date of first installment (YYYYMMDD)										35	19910603			
Due date of last installment (YYYYMMDD)										36	19911001			
										\$				
Supplementary taxes levied with 1994 due date										37	-			
5. Projected capital expenditures and long term financing requirements as at December 31														
										long term financing requirements				
										gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
Estimated to take place										1	2	3	4	
										\$	\$	\$	\$	
in 1992										58	34,496,000	2,029,000	-	521,000
in 1993										59	35,693,000	812,000	-	1,876,000
in 1994										60	41,277,000	4,529,000	-	1,227,000
in 1995										61	31,793,000	-	-	825,000
in 1996										62	36,559,000	1,245,000	-	597,000
Total										63	179,818,000	8,615,000	-	5,046,000

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	258,576		83,607	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	39	60,712	7,053,911	9,658,871	
In this municipality					
In other municipalities (specify municipality)					
--	40	-	-	-	-
--	41	-	-	-	-
--	42	-	-	-	-
--	43	-	-	-	-
--	64	-	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	44	60,712	4,815,853	6,626,627	
In this municipality					
In other municipalities (specify municipality)					
--	45	-	-	-	-
--	46	-	-	-	-
--	47	-	-	-	-
--	48	-	-	-	-
--	65	-	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66			-	-
8. Selected investments of own sinking funds as at December 31					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds	83	-	-	-	-
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31	84			73,495,428	
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	53	-	-	-	-
--	54	-	-	-	-
--	55	-	-	-	-
--	56	-	-	-	-
--	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991	67	-	49,109,504	-	49,109,504
Approved in 1991	68	-	948,000	-	948,000
Financed in 1991	69	-	8,416,738	-	8,416,738
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1991	71	-	41,640,766	-	41,640,766
Applications submitted but not approved as at Decemeber 31, 1991	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	73	177,970,069	183,309,171	188,808,446	194,472,700
					200,306,881