

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30012

MUNICIPALITY OF: Kitchener C

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Kitchener C

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	217,173,543	74,316,900	73,241,456	69,615,187
Direct water billings on ratepayers -- own municipality	2	18,247,756	10,793,929		7,453,827
-- other municipalities	3	84,827	50,760		34,067
Sewer surcharge on direct water billings -- own municipality	4	12,881,743	8,194,608		4,687,135
-- other municipalities	5	1,900	1,250		650
Subtotal	6	248,389,769	93,357,447	73,241,456	81,790,866
PAYMENTS IN LIEU OF TAXATION					
Canada	7	924,448	236,399	-	688,049
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	208,352	87,993		120,359
The Municipal Act, section 157	10	404,400	210,426		193,974
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	2,056,288	952,329	226,131	877,828
Ontario Hydro	13	52,640	13,514	-	39,126
Liquor Control Board of Ontario	14	8,906	5,496	-	3,410
Other	15	-	-	-	-
Municipal enterprises	16	1,195,755	312,065	-	883,690
Other municipalities and enterprises	17	564,910	143,878	-	421,032
Subtotal	18	5,415,699	1,962,100	226,131	3,227,468
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	150,000			150,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	150,000			150,000
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	663,499			663,499
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	124,057			124,057
Fees and service charges	32	20,490,679			20,490,679
Subtotal	33	21,278,235			21,278,235
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,707,760	-	-	2,707,760
Rents, concessions and franchises	36	-			-
Fines	37	989,709			989,709
Penalties and interest on taxes	38	2,170,392			2,170,392
Investment income - from own funds	39	-			-
- other	40	2,390,166			2,390,166
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	453,490			453,490
Contributions from reserves and reserve funds	44	3,261,336			3,261,336
Contributions from non-consolidated entities	45	8,080,499			8,080,499
--	46	1,182,966			1,182,966
--	47	-			-
--	48	-			-
Subtotal	50	21,236,318	-	-	21,236,318
TOTAL REVENUE	51	296,470,021	95,319,547	73,467,587	127,682,887

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Kitchener C

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	28,722,510	20,936,743	47,743	7,627,403	110,621
- farmland pending development -	0.460000	47	34	-	13	-
- farmland pending development -	0.460000	19,891	19,431	-	449	11
Multi-residential -general	0.460000	3,046,008	2,336,200	13,172	681,057	15,579
- farmland pending development -	-	5,542	5,542	-	-	-
- farmland pending development -	-	1,495	78	-	1,417	-
Farmland	0.115000	13,939	10,542	-	3,391	6
Managed Forest	0.115000	236	178	-	57	1
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	31,809,668	23,308,748	60,915	8,313,787	126,218
Subtotal Commercial		28,272,769	20,355,545	-	7,732,320	184,904
Subtotal Industrial		11,603,232	8,353,979	-	3,173,368	75,885
Pipeline	1.457200	15,694	11,299	-	4,292	103
Other	-	-	-	-	-	-
Supplementary Taxes		1,187,030	968,894	-	218,136	-
Subtotal levied by tax rate		72,888,393	52,998,465	60,915	19,441,903	387,110
Railway rights-of-way		353,063	254,195	-	96,559	2,309
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		353,063	254,195	-	96,559	2,309
Total school board purposes		73,241,456	53,252,660	60,915	19,538,462	389,419

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Kitchener C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	53,415	-	-	334,826
Protection to Persons and Property					
Fire	2	7,872	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	7,872	-	-	-
Transportation services					
Roadways	8	-	-	48,329	575,123
Winter Control	9	-	-	-	141,743
Transit	10	-	-	-	7,989,129
Parking	11	-	-	-	1,345,946
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	48,329	10,051,941
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	536,562
--	29	-	-	-	-
Subtotal	30	-	-	-	536,562
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	262,816	-	28,888	161,012
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	262,816	-	28,888	161,012
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,350	-	37,740	8,253,282
Libraries	38	286,755	-	-	40,051
Other Cultural	39	-	-	-	399,709
Subtotal	40	292,105	-	37,740	8,693,042
Planning and Development					
Planning and Development	41	-	-	9,100	713,296
Commercial and Industrial	42	47,291	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	47,291	-	9,100	713,296
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	663,499	-	124,057	20,490,679

		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	6,918,441	1,422,417	4,957,057	4,745,730	312,110	166,792	18,522,547
Protection to Persons and Property								
Fire	2	14,202,460	327,079	635,555	1,020,847	-	199,289	16,385,230
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,225,747	-	505,736	31,254	1,105	-	1,763,842
Emergency measures	6	1,117	-	436	-	-	-	1,553
Subtotal	7	15,429,324	327,079	1,141,727	1,052,101	1,105	199,289	18,150,625
Transportation services								
Roadways	8	4,411,573	319,391	875,309	3,110,553	-	1,411,853	10,128,679
Winter Control	9	1,330,760	-	331,002	33,932	-	977,282	2,672,976
Transit	10	9,884,288	1,441,395	3,196,213	1,349,294	-	32,241	15,903,431
Parking	11	1,634,243	260,846	585,907	443,112	-	142,760	3,066,868
Street Lighting	12	-	32,250	1,097,820	791,000	-	-	1,921,070
Air Transportation	13	-	-	-	-	-	-	-
--	14	1,998,383	-	2,216,635	689,281	-	4,613,341	290,958
Subtotal	15	19,259,247	2,053,882	8,302,886	6,417,172	-	2,049,205	33,983,982
Environmental services								
Sanitary Sewer System	16	1,002,789	315,403	1,186,469	2,812,109	-	-	5,316,770
Storm Sewer System	17	-	432	-	-	-	-	432
Waterworks System	18	2,737,253	11,671	1,199,455	2,012,485	-	105,743	5,855,121
Garbage Collection	19	6,953	-	5,166,916	-	-	-	5,173,869
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	3,746,995	327,506	7,552,840	4,824,594	-	105,743	16,346,192
Health Services								
Public Health Services	24	-	-	-	-	176	-	176
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	640,237	-	118,359	219,501	-	202,775	1,180,872
--	29	-	-	-	-	-	-	-
Subtotal	30	640,237	-	118,359	219,501	176	202,775	1,181,048
Social and Family Services								
General Assistance	31	-	-	1,303,232	-	17,917	-	1,321,149
Assistance to Aged Persons	32	980,301	-	234,087	69,996	-	-	1,284,384
Assistance to Children	33	-	-	-	-	16,354	-	16,354
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	980,301	-	1,537,319	69,996	34,271	-	2,621,887
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	10,467,107	872,917	5,627,380	2,620,149	158,377	1,554,629	21,300,559
Libraries	38	4,064,390	-	2,144,065	170,000	-	-	6,378,455
Other Cultural	39	894,169	-	793,648	437,307	482,769	-	2,607,893
Subtotal	40	15,425,666	872,917	8,565,093	3,227,456	641,146	1,554,629	30,286,907
Planning and Development								
Planning and Development	41	2,483,652	12,537	342,509	113,296	-	31,463	2,983,457
Commercial and Industrial	42	383,855	136,649	497,371	1,885,440	-	-	2,903,315
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,867,507	149,186	839,880	1,998,736	-	31,463	5,886,772
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	65,267,718	5,152,987	33,015,161	22,555,286	988,808	-	126,979,960

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Kitchener C		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	10,403,475
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	17,246,908
Reserves and Reserve Funds	3	9,537,259
Subtotal	4	26,784,167
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	3,457,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	3,457,000
Grants and Loan Forgiveness		
Ontario	20	2,728,462
Canada	21	153,110
Other Municipalities	22	-
Subtotal	23	2,881,572
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	1,011,593
Investment Income		
From Own Funds	26	-
Other	27	541,191
Donations	28	78,169
--	30	144,780
--	31	376,795
Subtotal	32	2,152,528
Total Sources of Financing	33	35,275,267
Applications		
Own Expenditures		
Short Term Interest Costs	34	919,227
Other	35	30,927,252
Subtotal	36	31,846,479
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	2,952,814
Total Applications	42	34,799,293
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	9,927,501
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	9,927,501
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	9,927,501
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Kitchener C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,499,324	-	-	3,662,298
Protection to Persons and Property					
Fire	2	-	-	-	4,324,978
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,324,978
Transportation services					
Roadways	8	113,527	113,527	-	2,401,086
Winter Control	9	-	-	-	-
Transit	10	7,128	6,250	-	1,061,008
Parking	11	-	-	-	1,093,930
Street Lighting	12	-	-	-	727,007
Air Transportation	13	-	-	-	-
--	14	-	-	-	2,326,086
Subtotal	15	120,655	119,777	-	7,609,117
Environmental services					
Sanitary Sewer System	16	-	-	-	1,117,360
Storm Sewer System	17	-	-	-	2,893,319
Waterworks System	18	-	-	-	1,597,329
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	5,608,008
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	226,601
--	29	-	-	-	-
Subtotal	30	-	-	-	226,601
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	31,539
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	31,539
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	33,333	33,333	-	5,816,951
Libraries	38	-	-	-	234,474
Other Cultural	39	-	-	-	2,649,817
Subtotal	40	33,333	33,333	-	8,701,242
Planning and Development					
Planning and Development	41	75,150	-	-	746,184
Commercial and Industrial	42	-	-	-	936,512
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	75,150	-	-	1,682,696
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,728,462	153,110	-	31,846,479

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Kitchener C

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	3,576,803	
Police	3	4,011,339	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	4,011,339	
Winter Control	9	639,830	
Transit	10	-	
Parking	11	4,428,652	
Street Lighting	12	669,529	
Air Transportation	13	963,239	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	6,701,250	
Storm Sewer System	17	841,326	
Waterworks System	18	420	
Garbage Collection	19	66,088	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	907,834	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	493,159	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	493,159	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	3,123,945	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	3,123,945	
Commercial and Industrial	42	-	
Residential Development	43	799,138	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	799,138	
Gas	49	-	
Telephone	50	-	
	Total 51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kitchener C

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	-
Plus: All debt assumed by the municipality from others		5	19,613,468
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	19,613,468
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	1,685,895
Instalment (serial) debentures		17	17,927,573
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	13,474,000
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	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	13,474,000

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Kitchener C

6. Ontario Clean Water Agency Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only			46	-	-
- share of integrated projects			47	-	-
Sewer projects - for this municipality only			48	-	-
- share of integrated projects			49	-	-
7. 1998 Debt Charges					
			principal		interest
			1		2
			\$		\$
Recovered from the consolidated revenue fund			50	2,515,941	1,054,460
- general tax rates			51	-	-
- special are rates and special charges			52	55,288	24,152
- benefiting landowners			53	1,030,076	473,070
- user rates (consolidated entities)			54	-	-
Recovered from reserve funds					
Recovered from unconsolidated entities			55	-	-
- hydro			57	-	-
- gas and telephone			56	-	-
--			58	-	-
--			59	-	-
--			59	-	-
Total			78	3,601,305	1,551,682
Line 78 includes:					
Financing of one-time real estate purchase			90	-	-
Other lump sum (balloon) repayments of long term debt			91	-	-
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	5	6
		\$	\$	\$	\$
1999	60	3,662,572	1,616,847	-	-
2000	61	3,497,470	1,466,751	-	-
2001	62	3,018,723	877,397	-	-
2002	63	1,988,503	625,963	-	-
2003	64	1,831,691	495,304	-	-
2004 - 2008	65	5,614,509	895,337	-	-
2009 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	19,613,468	5,977,599	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1999	72	-			
2000	73	330,458			
2001	74	1,129,862			
2002	75	1,748,600			
2003	76	2,061,282			
Total	77	5,270,202			
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-	-	
Other long term debt refinanced	93	-	-	-	

1998 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		73,620,910	695,990	74,316,900	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		1,962,100	-	1,962,100	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	75,583,010	695,990	76,279,000	74,316,900	-	1,962,100	-	76,279,000	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	10,844,689	-	10,844,689	10,844,689	-	-	-	10,844,689	-
Sewer surcharge on direct water billings	21	-	8,195,858	-	8,195,858	8,195,858	-	-	-	8,195,858	-
Total region or county	22	-	94,623,557	695,990	95,319,547	93,357,447	-	1,962,100	-	95,319,547	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
English Language Public DSB (specify)											
	62	-	52,447,052	968,894	-	53,415,946	53,252,660	163,286	-	53,415,946	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	64	-	62,292	-	-	62,292	60,915	1,377	-	62,292	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	19,380,172	218,136	-	19,598,308	19,538,462	59,846	-	19,598,308	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	391,041	-	-	391,041	389,419	1,622	-	391,041	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	72,280,557	1,187,030	-	73,467,587	73,241,456	226,131	-	73,467,587	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Kitchener C

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		1	\$
Balance at the beginning of the year	1	42,401,582	
Revenues			
Contributions from revenue fund	2	5,308,378	
Contributions from capital fund	3	2,499,324	
Development Charges Act	67	3,747,068	
Lot levies and subdivider contributions	60	20,000	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	1,233,040	
--	9	2,014,903	
--	10	885,942	
--	11	1,791,000	
--	12	-	
Total revenue	13	17,499,655	
Expenditures			
Transferred to capital fund	14	9,537,259	
Transferred to revenue fund	15	3,261,336	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	12,798,595	
Balance at the end of the year for:			
Reserves	23	7,614,817	
Reserve Funds	24	39,487,825	
Total	25	47,102,642	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	2,959,927	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	4,624,976	
Sick leave	31	1,217,679	
Insurance	32	1,545,292	
Workers' compensation	33	88,471	
Capital expenditure - general administration	34	2,812,793	
- roads	35	3,922,977	
- sanitary and storm sewers	36	11,865	
- parks and recreation	64	775,187	
- library	65	142,181	
- other cultural	66	3,541,446	
- water	38	4,843,137	
- transit	39	793,381	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	4,231,088	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	6,760,597	
--	53	173,863	
--	54	1,737,825	
Obligatory reserve funds:			
Development Charges Act	68	6,626,871	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	293,086	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	47,102,642	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kitchener C

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	17,268,235	-
Accounts receivable			
Canada	2	-	
Ontario	3	64,692	
Region or county	4	237,428	
Other municipalities	5	332,437	
School Boards	6	127,568	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	4,211,422	business taxes
Taxes receivable			
Current year's levies	9	10,875,262	
Previous year's levies	10	2,406,153	33,981
Prior year's levies	11	3,412,815	20,525
Penalties and interest	12	2,492,578	7,368
Less allowance for uncollectables (negative)	13	- 1,201,744	- 61,874
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	6,018,010	
Other	17	3,018,431	
Other current assets	18	9,608,019	portion of line 20
Capital outlay to be recovered in future years	19	19,613,468	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	8,909,724	-
	Total 21	87,394,498	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Kitchener C

For the year ended December 31, 1998.

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	696,833		
Ontario	27	767,234		
Region or county	28	4,439,251		
Other municipalities	29	114,455		
School Boards	30	152,612		
Trade accounts payable	31	3,846,413		
Other	32	16,223,042		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	14,536,213		
- special area rates and special charges	35	-		
- benefitting landowners	36	279,009		
- user rates (consolidated entities)	37	4,798,246		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	47,102,642		
Accumulated net revenue (deficit)				
General revenue	42	307		
Special charges and special areas (specify)				
--	43	3,448,125		
--	44	41,805		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	444,855		
Libraries	49	2,145		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	428,812		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 9,927,501		
Total	59	87,394,498		

STATISTICAL DATA

For the year ended December 31, 1998.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	23	
Non-line Department Support Staff	2	267	
Fire	3	169	
Police	4	-	
Transit	5	291	
Public Works	6	183	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	181	
Libraries	11	78	
Planning	12	78	
Total	13	1,270	
		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	49,733,083	6,449,490
Employee benefits	15	16,277,036	1,250,395
		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	206,774,852	
Previous years' tax	17	2,216,000	
Penalties and interest	18	1,957,740	
Subtotal	19	210,948,592	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	1,129,665	
- recoverable from upper tier	90	783,360	
- recoverable from school boards	91	1,971,277	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	6,750	
- refunds	28	-	
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act			
- deferrals	92	-	
- cancellations	93	-	
- other	94	-	
		2	
		%	
Rebates to eligible charities under section 442.1 of the Municipal Act			
- recoverable from general municipal accounts	95	-	-
- recoverable from upper tier	96	-	-
- recoverable from school boards	97	-	-
Rebates under section 442.2 of the Municipal Act			
- commercial properties	98	-	
- industrial properties	99	-	
--	80	-	
Total reductions	29	214,839,644	
Amounts added to the tax roll for collection purposes only	30	832,907	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,980,301	
Due date of last installment (YYYYMMDD)	33	19,980,501	
Final billings: Number of installments	34	1	
Due date of first installment (YYYYMMDD)	35	19,980,901	
Due date of last installment (YYYYMMDD)	36	-	
		\$	
Supplementary taxes levied with 1999 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2
		\$	\$
Estimated to take place			
in 1999	58	36,481,000	3,097,000
in 2000	59	49,576,000	-
in 2001	60	35,869,000	-
in 2002	61	35,134,000	-
in 2003	62	39,640,000	-
Total	63	196,700,000	3,097,000

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding		
		1		2		
		\$		\$		
6. Ontario Home Renewal Plan trust fund at year end	82	7,299		26		
7. Analysis of direct water and sewer billings as at December 31						
Water		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	39	69,066	13,024,623	5,223,133	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
Sewer		number of residential units	1998 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
	In this municipality	44	68,822	9,206,898	3,674,845	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-		
8. Selected investments of own sinking funds as at December 31						
Own sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84	2,104,000				
10. Joint boards consolidated by this municipality						
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1997 Approved in 1998 Financed in 1998 No long term financing necessary Approved but not financed as at December 31, 1998 Applications submitted but not approved as at Decemeber 31, 1998		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
12. Forecast of total revenue fund expenditures						
	73	1999	2000	2001	2002	2003
		1	2	3	4	5
		\$	\$	\$	\$	\$
129,520,000		132,110,000	134,752,000	137,447,000	140,196,000	
13. Municipal procurement this year						
Total construction contracts awarded Construction contracts awarded at \$100,000 or greater	85 86	1	2			
		\$	\$			
		-	-	-	-	

ANALYSIS OF USER FEES

Municipality

Kitchener C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Each	1	2	6,894,264	0
	2	Hour	0	2	1,345,946	0
	3	Each	17	28	1,291,983	0
	4	Hour	73	130	1,451,621	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			10,983,814	
All other user fees		22			9,506,865	
	Total	23			20,490,679	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	-	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	-	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	-	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	-	-	-	-	-	-	-
- dollar value	(\$)	10	-	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		14					
Properties increasing:							
No. of properties affected within class	(#)	15	-	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-	-
Total no.of properties in class	(#)	26	-	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-