

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 30012**

**MUNICIPALITY OF: Kitchener C**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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	213,542,176	71,211,281	71,705,984	70,624,911
Direct water billings on ratepayers -- own municipality	2	19,086,104	11,107,729		7,978,375
-- other municipalities	3	85,000	51,000		34,000
Sewer surcharge on direct water billings -- own municipality	4	14,063,029	7,788,021		6,275,008
-- other municipalities	5	2,000	1,300		700
Subtotal	6	246,778,309	90,159,331	71,705,984	84,912,994
PAYMENTS IN LIEU OF TAXATION					
Canada	7	983,646	239,420	-	744,226
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	133,378	67,354		66,024
The Municipal Act, section 157	10	398,700	201,335		197,365
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,978,941	895,263	206,064	877,614
Ontario Hydro	13	51,667	12,845	-	38,822
Liquor Control Board of Ontario	14	14,169	7,155	-	7,014
Other	15	-	-	-	-
Municipal enterprises	16	1,249,682	305,564	-	944,118
Other municipalities and enterprises	17	552,729	134,395	-	418,334
Subtotal	18	5,362,912	1,863,331	206,064	3,293,517
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	677,985			677,985
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	266,935			266,935
Fees and service charges	32	20,910,309			20,910,309
Subtotal	33	21,855,229			21,855,229
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,092,147	-	-	3,092,147
Rents, concessions and franchises	36	-			-
Fines	37	880,707			880,707
Penalties and interest on taxes	38	1,637,777			1,637,777
Investment income - from own funds	39	-			-
- other	40	2,326,226			2,326,226
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	139,577			139,577
Contributions from reserves and reserve funds	44	5,430,806			5,430,806
Contributions from non-consolidated entities	45	7,262,456			7,262,456
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	1,488,129	1,488,129		
--	48	-	-		
Subtotal	50	22,257,825	-	-	22,257,825





## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## Kitchener C

## 2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

Kitchener C

2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					701,147
4000		Subtotal levied by tax rate					70,973,759
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						143,610
3500	Utility transmission and utility corridors						93,912
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					237,522
3200		Total upper tier purpose taxation					71,211,281

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Kitchener C

2LT - SB  
48

	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	26,189,328	19,184,842	39,516	6,870,897	94,073
- farmland pending development -		0.414000	-	-	-	-	-
- farmland pending development -		0.414000	17,112	17,112	-	-	-
Multi-residential -general		0.414000	2,743,579	2,313,483	5,909	414,392	9,795
- farmland pending development -		0.144900	3,125	1,563	-	1,562	-
- farmland pending development -		0.414000	588	588	-	-	-
Farmland		0.103500	14,364	11,555	-	2,809	-
Managed Forest		0.103500	212	160	-	51	1
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	28,968,308	21,529,303	45,425	7,289,711	103,869
Subtotal Commercial			29,871,265	21,480,128	-	8,173,077	218,060
Subtotal Industrial			11,717,648	8,426,044	-	3,206,065	85,539
Pipeline		1.457200	15,781	11,348	-	4,318	115
Other		-	-	-	-	-	-
Supplementary Taxes			828,775	629,665	-	195,835	3,275
Subtotal levied by tax rate			71,401,777	52,076,488	45,425	18,869,006	410,858
Railway rights-of-way			304,207	218,752	-	83,234	2,221
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			304,207	218,752	-	83,234	2,221
Total school board purposes			71,705,984	52,295,240	45,425	18,952,240	413,079

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	88,671	-	-	487,054
Protection to Persons and Property					
Fire	2	28,329	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	28,329	-	-	-
Transportation services					
Roadways	8	-	-	71,757	381,190
Winter Control	9	-	-	-	137,438
Transit	10	-	-	-	8,700,249
Parking	11	-	-	-	1,459,016
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	71,757	10,677,893
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	-	-	-	514,548
--	29	-	-	-	-
Subtotal	30	-	-	-	514,548
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	274,230	-	57,184	158,104
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	274,230	-	57,184	158,104
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	81,964	7,690,756
Libraries	38	286,755	-	-	42,777
Other Cultural	39	-	-	-	604,177
Subtotal	40	286,755	-	81,964	8,337,710
Planning and Development					
Planning and Development	41	-	-	56,030	735,000
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	56,030	735,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	677,985	-	266,935	20,910,309



		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	7,948,197	1,413,631	4,230,130	4,282,781	294,769	174,850	18,344,358
Protection to Persons and Property								
Fire	2	14,660,607	587,968	788,414	2,166,706	-	223,389	18,427,084
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,395,796	-	451,049	62,000	1,105	-	1,909,950
Emergency measures	6	2,172	-	1,132	-	-	-	3,304
Subtotal	7	16,058,575	587,968	1,240,595	2,228,706	1,105	223,389	20,340,338
Transportation services								
Roadways	8	3,843,627	318,867	711,271	3,491,443	-	1,293,936	9,659,144
Winter Control	9	1,732,626	-	685,017	73,000	-	1,110,125	3,600,768
Transit	10	9,658,603	1,189,009	3,980,052	1,308,042	678	43,132	16,179,516
Parking	11	1,247,168	248,562	837,839	377,788	-	63,984	2,775,341
Street Lighting	12	-	32,250	788,196	637,100	-	-	1,457,546
Air Transportation	13	-	-	-	-	-	-	-
--	14	2,336,450	-	1,991,107	853,186	-	4,829,326	351,417
Subtotal	15	18,818,474	1,788,688	8,993,482	6,740,559	678	2,318,149	34,023,732
Environmental services								
Sanitary Sewer System	16	1,047,410	136,931	823,106	2,579,727	-	149,700	4,736,874
Storm Sewer System	17	-	453	264,562	152,177	-	-	417,192
Waterworks System	18	2,966,355	11,653	1,142,442	1,826,602	-	7,001	5,940,051
Garbage Collection	19	5,329	-	5,293,936	-	-	-	5,299,265
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	4,019,094	149,037	7,524,046	4,558,506	-	142,699	16,393,382
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	640,920	-	158,769	259,944	-	233,082	1,292,715
--	29	-	-	-	-	-	-	-
Subtotal	30	640,920	-	158,769	259,944	-	233,082	1,292,715
Social and Family Services								
General Assistance	31	-	-	1,256,918	74,000	21,917	-	1,352,835
Assistance to Aged Persons	32	948,414	-	246,125	63,000	-	7,505	1,265,044
Assitance to Children	33	-	-	-	-	15,875	-	15,875
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	948,414	-	1,503,043	137,000	37,792	7,505	2,633,754
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	10,781,033	782,343	5,466,125	3,508,821	169,486	1,499,632	22,207,440
Libraries	38	4,219,797	-	1,915,919	162,000	-	-	6,297,716
Other Cultural	39	891,319	-	976,045	733,866	519,192	6,955	3,127,377
Subtotal	40	15,892,149	782,343	8,358,089	4,404,687	688,678	1,506,587	31,632,533
Planning and Development								
Planning and Development	41	2,645,694	-	554,867	207,565	-	30,037	3,438,163
Commercial and Industrial	42	89,755	137,101	296,350	522,012	-	-	1,045,218
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	2,735,449	137,101	851,217	729,577	-	30,037	4,483,381
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	67,061,272	4,858,768	32,859,371	23,341,760	1,023,022	-	129,144,193

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1999.		
Kitchener C		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	9,927,501
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	17,125,668
Reserves and Reserve Funds	3	4,013,698
Subtotal	4	21,139,366
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	4,568,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	4,568,000
Grants and Loan Forgiveness		
Ontario	20	54,000
Canada	21	3,750
Other Municipalities	22	-
Subtotal	23	57,750
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	3,563,479
Investment Income		
From Own Funds	26	-
Other	27	602,615
Donations	28	195,354
--	30	46,901
--	31	1,058,276
Subtotal	32	5,466,625
Total Sources of Financing	33	31,231,741
Applications		
Own Expenditures		
Short Term Interest Costs	34	857,981
Other	35	27,778,483
Subtotal	36	28,636,464
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	139,577
Total Applications	42	28,776,041
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	7,471,801
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	7,471,801
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	7,471,801
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Kitchener C
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,721,885
Protection to Persons and Property					
Fire	2	-	-	-	4,967,239
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	4,967,239
Transportation services					
Roadways	8	-	-	-	3,400,024
Winter Control	9	-	-	-	-
Transit	10	-	3,750	-	992,496
Parking	11	-	-	-	498,323
Street Lighting	12	-	-	-	553,870
Air Transportation	13	-	-	-	-
--	14	-	-	-	2,511,708
Subtotal	15	-	3,750	-	7,956,421
Environmental services					
Sanitary Sewer System	16	-	-	-	723,579
Storm Sewer System	17	-	-	-	2,853,366
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	846,256
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	4,423,201
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	257,218
--	29	-	-	-	-
Subtotal	30	-	-	-	257,218
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	49,367
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	49,367
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	3,626,412
Libraries	38	-	-	-	137,418
Other Cultural	39	-	-	-	507,827
Subtotal	40	-	-	-	4,271,657
Planning and Development					
Planning and Development	41	-	-	-	892,091
Commercial and Industrial	42	54,000	-	-	2,097,385
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	54,000	-	-	2,989,476
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	54,000	3,750	-	28,636,464

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Kitchener C
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11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	2,876,309	
Police	3	5,854,229	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	5,854,229	
Winter Control	9	683,876	
Transit	10	-	
Parking	11	4,217,973	
Street Lighting	12	477,900	
Air Transportation	13	720,615	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	6,100,364	
Storm Sewer System	17	755,028	
Waterworks System	18	-	
Garbage Collection	19	58,444	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	813,472	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	449,331	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	449,331	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	3,707,691	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	3,707,691	
Commercial and Industrial	42	-	
Residential Development	43	717,500	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	717,500	
Gas	49	-	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Kitchener C
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8  
12

		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	20,518,896
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	20,518,896
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	675,692
Installment (serial) debentures		17	19,843,204
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 U.S. dollars		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	11,992,000
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	11,992,000

1999 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

6. Ontario Clean Water Agency Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1	2	3	
				\$	\$	\$	
Water projects - for this municipality only				46	-	-	
- share of integrated projects				47	-	-	
Sewer projects - for this municipality only				48	-	-	
- share of integrated projects				49	-	-	
7. 1999 Debt Charges							
					principal	interest	
					1	2	
					\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates				50	3,299,830	1,413,125	
- special are rates and special charges				51	-	-	
- benefitting landowners				52	59,505	20,003	
- user rates (consolidated entities)				53	36,445	29,860	
Recovered from reserve funds				54	-	-	
Recovered from unconsolidated entities							
- hydro				55	-	-	
- gas and telephone				57	-	-	
--				56	-	-	
--				58	-	-	
--				59	-	-	
Total				78	3,395,780	1,462,988	
Line 78 includes:							
Financing of one-time real estate purchase				90	-	-	
Other lump sum (balloon) repayments of long term debt				91	-	-	
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
2000	61	3,837,578	1,759,134	-	-	-	-
2001	62	3,380,598	1,147,982	-	-	-	-
2002	63	2,373,538	873,388	-	-	-	-
2003	64	2,241,368	718,087	-	-	-	-
2004		2,024,996	564,303	-	-	-	-
2005 - 2009	65	6,660,818	1,054,436	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	20,518,896	6,117,330	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	-				-	
2001	73	640,179					
2002	74	1,038,773					
2003	75	1,288,016					
2004	76	1,486,960					
Total						77	4,453,928
10. Other notes (attach supporting schedules as required)							
11. Long term debt refinanced:							
						principal	interest
						1	2
						\$	\$
Repayment of Provincial Special Assistance						92	-
Other long term debt refinanced						93	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		70,272,612	701,147	70,973,759	-	-	-	-	-	-
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		1,863,331	-	1,863,331	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	72,135,943	701,147	72,837,090	70,973,759	-	1,863,331	-	72,837,090	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	237,522	-	237,522	237,522	-	-	-	237,522	-
Direct water billings	20	-	11,158,729	-	11,158,729	11,158,729	-	-	-	11,158,729	-
Sewer surcharge on direct water billings	21	-	7,789,321	-	7,789,321	7,789,321	-	-	-	7,789,321	-
Total region or county	22	-	91,321,515	701,147	92,022,662	90,159,331	-	1,863,331	-	92,022,662	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Kitchener C

9LT  
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	51,827,659	629,665	-	52,457,324	52,295,240	162,084	-	52,457,324	-
	--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)	--	64	-	46,170	-	-	46,170	45,425	745	-	46,170	-
	--	65	-	-	-	-	-	-	-	-	-	-
	English Language Catholic DSB (specify)											
--	93	-	18,798,205	195,835	-	18,994,040	18,952,240	41,800	-	18,994,040	-	
--	94	-	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)	--	95	-	411,239	3,275	-	414,514	413,079	1,435	-	414,514	-
	--	96	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	71,083,273	828,775	-	71,912,048	71,705,984	206,064	-	71,912,048	-



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Kitchener C

10  
15

		1	\$
Balance at the beginning of the year	1	47,102,642	
Revenues			
Contributions from revenue fund	2	6,216,092	
Contributions from capital fund	3	-	
Development Charges Act	67	2,821,120	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	895,042	
Investment income - from own funds	5	-	
- other	6	1,285,465	
--	9	630,649	
--	10	1,073,541	
--	11	-	
--	12	-	
Total revenue	13	12,921,909	
Expenditures			
Transferred to capital fund	14	4,013,698	
Transferred to revenue fund	15	5,430,806	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	9,444,504	
Balance at the end of the year for:			
Reserves	23	7,755,961	
Reserve Funds	24	42,824,087	
Total	25	50,580,048	
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	4,785,904	
Sick leave	31	86,957	
Insurance	32	1,459,283	
Workers' compensation	33	98,005	
Capital expenditure - general administration	34	2,765,989	
- roads	35	5,986,745	
- sanitary and storm sewers	36	-	
- parks and recreation	64	2,444,023	
- library	65	303,763	
- other cultural	66	3,492,996	
- water	38	5,123,419	
- transit	39	962,380	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	4,671,725	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	6,747,399	
--	53	184,077	
--	54	2,885,177	
Obligatory reserve funds:			
Development Charges Act	68	5,399,020	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	223,259	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	50,580,048	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kitchener C
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11  
16

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	13,739,243	-
Accounts receivable			
Canada	2	148,035	
Ontario	3	107,907	
Region or county	4	456,078	
Other municipalities	5	655,507	
School Boards	6	684,883	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	10,283,065	business taxes
Taxes receivable			
Current year's levies	9	13,605,405	
Previous year's levies	10	2,689,432	109,766
Prior year's levies	11	3,595,726	48,530
Penalties and interest	12	2,982,449	23,741
Less allowance for uncollectables (negative)	13	- 1,306,603	- 71,230
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	5,068,432	
Other	17	7,196,386	
Other current assets	18	10,516,221	portion of line 20
Capital outlay to be recovered in future years	19	20,518,896	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	9,350,604	-
	21	100,291,666	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Kitchener C
-------------

For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	1,773,580		
Ontario	27	297,302		
Region or county	28	4,129,923		
Other municipalities	29	69,559		
School Boards	30	199,127		
Trade accounts payable	31	1,494,854		
Other	32	21,158,757		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	18,829,243		
- special area rates and special charges	35	-		
- benefitting landowners	36	219,504		
- user rates (consolidated entities)	37	1,470,149		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	50,580,048		
Accumulated net revenue (deficit)				
General revenue	42	- 744		
Special charges and special areas (specify)				
--	43	5,372,337		
--	44	141,656		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,737,445		
Libraries	49	203		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	290,524		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 7,471,801		
Total	59	100,291,666		

STATISTICAL DATA

For the year ended December 31, 1999.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	21	
Non-line Department Support Staff	2	250	
Fire	3	173	
Police	4	-	
Transit	5	246	
Public Works	6	205	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	236	
Libraries	11	78	
Planning	12	79	
Total	13	1,288	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	52,177,993	6,860,842
Employee benefits	15	15,816,596	1,322,753
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	205,171,114	
Previous years' tax	17	8,632,332	
Penalties and interest	18	1,147,906	
Subtotal	19	214,951,352	
Discounts allowed	20	-	
Tax adjustments under section 421, 441 and 442 of the Municipal Act			
- recoverable from general municipal accounts	25	560,153	
- recoverable from upper tier	90	458,823	
- recoverable from school boards	91	933,486	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	5,650	
- 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	216,909,464	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19,990,301	
Due date of last installment (YYYYMMDD)	33	19,990,501	
Final billings: Number of installments	34	4	
Due date of first installment (YYYYMMDD)	35	19,990,702	
Due date of last installment (YYYYMMDD)	36	19,991,201	
		\$	
Supplementary taxes levied with 2000 due date	37	-	
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements	
		gross expenditures	approved by the O.M.B. or Concil
		submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1 \$	2 \$
Estimated to take place		3 \$	4 \$
in 2000	58	45,240,000	6,713,000
in 2001	59	39,399,000	-
in 2002	60	29,110,000	-
in 2003	61	35,134,000	-
in 2004	62	39,640,000	-
Total	63	188,523,000	6,713,000

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82	7,273	-	

7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality	39	69,500	14,611,410	4,474,694	
In other municipalities (specify municipality)					
--	40	-	-	-	-
--	41	-	-	-	-
--	42	-	-	-	-
--	43	-	-	-	-
--	64	-	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality	44	69,000	10,765,337	3,297,692	
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				-

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, 1998	67	-	37,831,766	-	37,831,766
Approved in 1999	68	-	-	4,568,000	4,568,000
Financed in 1999	69	-	-	4,568,000	4,568,000
No long term financing necessary	70	-	-	-	-
Approved but not financed as at December 31, 1999	71	-	37,831,766	-	37,831,766
Applications submitted but not approved as at Decemeber 31, 1999	72	-	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
		\$	\$	\$	\$	\$
	73	131,465,000	134,094,000	136,776,000	139,512,000	142,302

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded	85	15	6,967,000
Construction contracts awarded at \$100,000 or greater	86	13	6,820,000

ANALYSIS OF USER FEES

Municipality

Kitchener C
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For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Each	1	2	7,322,591	0
	2	Hour	0	2	1,459,016	0
	3	Each	18	30	1,350,499	0
	4	Hour	77	124	1,549,770	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			11,681,876	
All other user fees		22			9,228,433	
	Total	23			20,910,309	