



***Financial Information Return  
Year Ended December 31, 2018***

*Prepared by:*

*Accounting Division  
Financial Services Department*

*Kitchener, Ontario, Canada*



# 2018 FINANCIAL INFORMATION RETURN

Municipality: **Kitchener C**  
Tier: **Lower-Tier**  
Area: **Waterloo R**

MSO Office: **Western Ontario**  
Asmt Code: **3012**  
MAH Code: **25102**

Submitting: **FIR Schedules Only**  
Version: **2018.01001**

## DECLARATION OF THE MUNICIPAL TREASURER

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

Schedule	Title	Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE	
12	GRANTS, USER FEES AND SERVICE CHARGES	
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76	GOVERNMENT BUSINESS ENTERPRISES (GBE)	
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For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

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

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

0020	Name	Jonathan Lautenbach, CPA, CGA
0022	Telephone	519-741-2200 Ext 7334
0024	Fax	519-741-2735
0028	Email (Required)	Jonathan.Lautenbach@kitchener.ca
0030	Website address of Municipality	www.kitchener.ca
0091	Municipal Auditor	Matthew Betik, CPA, CA, CPA (Illinois)
0092	Municipal Audit Firm	KPMG LLP
0095	Municipal Auditor's Email (Required)	mbetik@kpmg.ca
0090	Municipal Treasurer	Jonathan Lautenbach, CPA, CGA
0093	Municipal Treasurer's Email (Required)	Jonathan.Lautenbach@kitchener.ca
0094	Date	6/11/2019

Signature of Municipal Treasurer

*J. Lautenbach*  
Signature | Date

0070	Outstanding In-Year Critical Errors	1
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	OMBI Method
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Municipal Data	Data Source
1 (#)	2 (List)
0040 Households	97,830 MPAC
0041 Population	255,070 Stats Can
0042 Youth Population	15,610 Stats Can

2018.01

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2018

STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue
		1
		\$
0299	Property Taxation Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	121,415,440
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	3,801,590
9940	<b>Subtotal</b>	125,217,030
0510	Estimated tax revenue . . . . .	
0620	Ontario Municipal Partnership Fund (OMPF) . . . . .	0
0625	Revenue from Cannabis . . . . .	
0695	Other . . . . .	
0696	Other . . . . .	
0697	Other . . . . .	
0698	Other . . . . .	
0699	<b>Subtotal</b>	0
	<b>Conditional Grants</b>	
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	1,279,126
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05) . . . . .	588,069
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	51,701
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06) . . . . .	1,012,109
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01) . . . . .	0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01) . . . . .	7,011,057
0899	<b>Subtotal</b>	9,942,062
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07) . . . . .	0
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	3,456,857
1299	Total User Fees and Service Charges (SLC 12 9910 04) . . . . .	245,390,591
	<b>Licences, permits, rents, etc.</b>	
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	7,150,911
1430	Rents, concessions and franchises . . . . .	1,581,617
1431	Royalties . . . . .	
1432	Green Energy . . . . .	
1498	Other . . . . .	
1499	<b>Subtotal</b>	8,732,528
	<b>Fines and penalties</b>	
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	2,321,904
1620	Penalties and interest on taxes . . . . .	2,983,094
1698	Other . . . . .	
1699	<b>Subtotal</b>	5,304,998
	<b>Other revenue</b>	
1805	Investment income . . . . .	5,817,330
1806	Interest earned on reserves and reserve funds . . . . .	
1811	Gain/Loss on sale of land & capital assets . . . . .	5,074,936
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01) . . . . .	10,293,694
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01) . . . . .	1,497,836
1814	Other Deferred revenue earned . . . . .	
1830	Donations . . . . .	373,367
1831	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	17,743,804
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	3,755,313
1870	Gaming and Casino Revenues . . . . .	
1890	Other . . . . .	2,341,917
1891	Other . . . . .	
1892	Other . . . . .	
1893	Other . . . . .	
1894	Other . . . . .	
1895	Other . . . . .	
1896	Other . . . . .	
1897	Other . . . . .	
1898	Other . . . . .	
1899	<b>Subtotal</b>	46,898,197
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006) . . . . .	
1885	Transient Accommodation Tax . . . . .	
1905	Increase/Decrease in Government Business Enterprise equity . . . . .	10,117,974
9910	<b>TOTAL Revenues</b>	455,060,237

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## Schedule 10 CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE for the year ended December 31, 2018

Continuity of Accumulated Surplus/(Deficit)		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01) . . . . .	455,060,237
2020	LESS: Total Expenses (SLC 40 9910 11) . . . . .	379,242,695
2030	PLUS: . . . . .	
2040	PLUS: . . . . .	
2045	PLUS: PSAB Adjustments . . . . .	
2099	Annual Surplus/(Deficit) . . . . .	75,817,542
2060	Accumulated surplus/(deficit) at the beginning of year . . . . .	1,335,832,285
2061	Prior period adjustments . . . . .	
2062	Restated accumulated surplus/(deficit) at the beginning of year . . . . .	1,335,832,285
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01). . . . .	1,411,649,827

Continuity of Government Business Enterprise Equity		1
		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	210,218,422
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	10,117,974
6060	PLUS: . . . . . Dividend payments, debt and equity req. . . . .	-4,002,880
6090	Government Business Enterprise Equity, end of year . . . . .	216,333,516

**Total of line 0899 includes:**

Provincial Gas Tax Funding		1
		\$
4018	Provincial Gas Tax for Transit operating expenses . . . . .	
4019	Provincial Gas Tax for Transit capital expenses . . . . .	
4020	Provincial Gas Tax . . . . .	0

**Total of line 0899 includes:**

Canada Gas Tax Funding		1
		\$
4025	General Government . . . . .	400,000
Transportation Services:		
4030	Roads - Paved . . . . .	3,252,734
4031	Roads - Unpaved . . . . .	
4032	Roads - Bridges and Culverts . . . . .	920,759
4033	Roadways - Traffic Operations & Roadside . . . . .	1,071,212
4040	Transit - Conventional . . . . .	
4041	Transit - Disabled & special needs . . . . .	
4045	Air transportation . . . . .	
4046	Other . . . . .	
Environmental Services:		
4060	Wastewater collection/conveyance . . . . .	56
4061	Wastewater treatment & disposal . . . . .	
4062	Urban storm sewer system . . . . .	61
4063	Rural storm sewer system . . . . .	
4064	Water treatment . . . . .	
4065	Water distribution/transmission . . . . .	-128,373
4066	Solid waste collection . . . . .	
4067	Solid waste disposal . . . . .	
4068	Waste diversion . . . . .	
4069	Other . . . . .	
4075	Recreation Facilities - All Other . . . . .	1,328,836
4076	Cultural services . . . . .	165,772
4080	Commercial and industrial . . . . .	
4099	Canada Gas Tax . . . . .	7,011,057

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## Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES for the year ended December 31, 2018

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$	Ontario Grants - Tangible Capital Assets 5 \$	Canada Grants - Tangible Capital Assets 6 \$	Other Municipalities - Tangible Capital Assets 7 \$
0299 General government . . . . .				1,445,214		73,997	
<b>Protection services</b>							
0410 Fire . . . . .				1,458,559			
0420 Police . . . . .							
0421 Court Security . . . . .							
0422 Prisoner Transportation . . . . .							
0430 Conservation authority . . . . .							
0440 Protective inspection and control . . . . .				13,671			
0445 Building permit and inspection services . . . . .				245,104			
0450 Emergency measures . . . . .							
0460 Provincial Offences Act (POA) . . . . .							
0498 Other <input type="text"/>							
0499 <b>Subtotal</b>	0	0	0	1,717,334	0	0	0
<b>Transportation services</b>							
0611 Roads - Paved . . . . .	60,449		583,853	486,039		120,898	
0612 Roads - Unpaved . . . . .							
0613 Roads - Bridges and Culverts . . . . .				-166			
0614 Roads - Traffic Operations & Roadside . . . . .	43,099			670,978	308,140	71,440	
0621 Winter Control - Except sidewalks, Parking Lots . . . . .			2,153,948	1,866			
0622 Winter Control - Sidewalks, Parking Lots Only . . . . .				120,601			
0631 Transit - Conventional . . . . .							
0632 Transit - Disabled & special needs . . . . .							
0640 Parking . . . . .				6,366,100			
0650 Street lighting . . . . .							
0660 Air transportation . . . . .							
0698 Other <input type="text"/>							
0699 <b>Subtotal</b>	103,548	0	2,737,801	7,645,418	308,140	192,338	0
<b>Environmental services</b>							
0811 Wastewater collection/conveyance . . . . .	57,702			54,015,594		115,403	
0812 Wastewater treatment & disposal . . . . .							
0821 Urban storm sewer system . . . . .	63,197			18,294,101		233,737	
0822 Rural storm sewer system . . . . .							
0831 Water treatment . . . . .							
0832 Water distribution/transmission . . . . .	57,702			45,654,621		115,403	
0840 Solid waste collection . . . . .				-4			
0850 Solid waste disposal . . . . .							
0860 Waste diversion . . . . .							
0898 Other <input type="text"/>							
0899 <b>Subtotal</b>	178,601	0	0	117,964,312	0	464,543	0
<b>Health services</b>							
1010 Public health services . . . . .							
1020 Hospitals . . . . .							
1030 Ambulance services . . . . .							
1035 Ambulance dispatch . . . . .							
1040 Cemeteries . . . . .				1,906,519			
1098 Other <input type="text"/>							
1099 <b>Subtotal</b>	0	0	0	1,906,519	0	0	0
<b>Social and family services</b>							
1210 General assistance . . . . .							
1220 Assistance to aged persons . . . . .	680,151			396,362			
1230 Child care . . . . .							
1298 Other <input type="text"/>							
1299 <b>Subtotal</b>	680,151	0	0	396,362	0	0	0
<b>Social Housing</b>							
1410 Public Housing . . . . .							
1420 Non - Profit/Cooperative Housing . . . . .							
1430 Rent Supplement Programs . . . . .							
1497 Other <input type="text"/>							
1498 Other <input type="text"/>							
1499 <b>Subtotal</b>	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>							
1610 Parks . . . . .			567,315	933,087	81,250	194,885	
1620 Recreation programs . . . . .	2,306		136,741	1,289,164			
1631 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	27,765			2,876,058			
1634 Recreation facilities - All Other . . . . .			15,000	9,286,256			
1640 Libraries . . . . .	286,755			87,151			
1645 Museums . . . . .							
1650 Cultural services . . . . .		51,701		8,967,888	198,679	86,346	
1698 Other <input type="text"/>							
1699 <b>Subtotal</b>	316,826	51,701	719,056	23,439,604	279,929	281,231	0
<b>Planning and development</b>							
1810 Planning and zoning . . . . .				2,410,466			
1820 Commercial and industrial . . . . .				162,857			
1830 Residential development . . . . .							
1840 Agriculture and reforestation . . . . .							
1850 Tile drainage/shoreline assistance . . . . .							
1898 Other <input type="text"/>							
1899 <b>Subtotal</b>	0	0	0	2,573,323	0	0	0
1910 Other <input type="text" value="Gasworks"/>				88,302,505			
9910 <b>TOTAL</b>	1,279,126	51,701	3,456,857	245,390,591	588,069	1,012,109	0

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## Schedule 20 TAXATION INFORMATION for the year ended December 31, 2018

### General Information

#### 1. Optional Property Classes in Effect

	2 Y or N
0202 N New Multi-Residential . . . . .	Y
0205 G Parking Lot (Includes C, J, CR, CX, CY, CZ) . . . . .	Y
0210 D Office Building . . . . .	Y
0215 S Shopping Centre . . . . .	Y
0220 L Large Industrial . . . . .	Y
0225 Other <input type="text"/> . . . . .	N

#### 2. Capping Parameters and Results

	Exit capping immediately 1 Y or N	Decrease - Percentage Retained 2 %	Tax Adjustment - Increases 3 \$	Net Class Impact 4 \$	Annualized Tax Limit 5 %	CVA Tax Limit 6 %	CVA Threshold Value for Protected Properties 7 \$	CVA Threshold Value for Clawed Back Properties 8 \$	Exclude Properties Previously at CVA Tax 9 Y or N	Exclude Properties that go from Capped to Clawed Back 10 Y or N	Exclude Properties that go from Clawed Back to Capped 11 Y or N
0320 M Multi-Residential . . . . .	N	39.4%	-755	-118	10.0%	10.0%	500	500	Y	N	Y
0330 C Commercial . . . . .	N	85.8%	-18,425	5,848	10.0%	10.0%	500	500	Y	N	Y
0340 I Industrial . . . . .	N	93.7%	-2,792	1,434	10.0%	10.0%	500	500	Y	N	Y

#### 3. Graduated Taxation (Tax Bands)

	Grad. Tax Rates in Effect? 2 Y or N	Number of Tax Bands 3 #	Low Band		Middle Band	
			CVA Boundary 4 \$	% of Highest Band Rate 5 %	CVA Boundary 6 \$	% of Highest Band Rate 7 %
0610 C Commercial . . . . .	N					
0611 G Parking Lot . . . . .	N					
0612 D Office Building . . . . .	N					
0613 S Shopping Centre . . . . .	N					
0620 I Industrial . . . . .	N					
0621 L Large Industrial . . . . .	N					

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

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

#### 5. Rebates for Eligible Charities

	2 %
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	50.0%

#### 6. Property Tax Due Dates for Current Year

To be completed by Single/Lower-tier Municipalities Only

	INTERIM Billing Installments			FINAL Billing Installments		
	Installments 2 #	First Due Date 3 YYYYMMDD	Last Due Date 4 YYYYMMDD	Installments 5 #	First Due Date 6 YYYYMMDD	Last Due Date 7 YYYYMMDD
1210 R Residential . . . . .	2	20180301	20180501	2	20180703	20180904
1220 M Multi-Residential . . . . .	2	20180301	20180501	2	20180904	20181001
1230 F Farmland . . . . .	2	20180301	20180501	2	20180703	20180904
1240 T Managed Forest . . . . .	2	20180301	20180501	2	20180703	20180904
1250 C Commercial . . . . .	2	20180301	20180501	2	20180904	20181001
1260 I Industrial . . . . .	2	20180301	20180501	2	20180904	20181001
1270 P Pipeline . . . . .	2	20180301	20180501	2	20180703	20180904
1298 Other <input type="text"/> . . . . .						

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# Schedule 22

## MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2018

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		28,619,660,397	118,525,113	156,426,495	90,623,718	365,575,326

RTC RTQ LIST	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes		Education Taxes	TOTAL
								LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Taxes	
1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
0010	0	Residential	Full Occupied	1.000000	100%	24,227,194.865	22,910,781.587	0.354700%	0.468124%	0.170000%	0.992824%	81,264,542	107,250,867	38,948,329	227,463,738
0012	0	Residential	Full Occupied, Shared PIL	1.000000	100%	1,360,000	1,232,000	0.354700%	0.468124%	0.170000%	0.992824%	4,370	5,767	2,094	12,231
0031	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	65%	3,532,300	3,273,800	0.230555%	0.304281%	0.110500%	0.645336%	7,548	9,962	3,618	21,128
0050	0	Multi-Residential	Full Occupied	1.950000	100%	1,565,255.201	1,437,785.860	0.691664%	0.912842%	0.170000%	1.774506%	9,944,647	13,124,713	2,444,236	25,513,596
0061	0	Multi-Residential	Farm. Awaiting Devel. - Ph I	1.000000	65%	4,590,200	3,218,812	0.230555%	0.304281%	0.110500%	0.645336%	7,421	9,794	3,557	20,772
0080	0	New Multi-Residential	Full Occupied	1.000000	100%	516,881.200	482,930.932	0.354700%	0.468124%	0.170000%	0.992824%	1,712,956	2,260,716	820,983	4,794,655
0110	0	Farmland	Full Occupied	0.250000	100%	47,888.400	39,604.415	0.088675%	0.117031%	0.042500%	0.248206%	35,119	46,349	16,832	98,300
0140	0	Managed Forest	Full Occupied	0.250000	100%	2,414,800	1,961,915	0.088675%	0.117031%	0.042500%	0.248206%	1,740	2,296	834	4,870
0210	0	Commercial	Full Occupied	1.950000	100%	2,138,129.039	1,945,228.721	0.691664%	0.912842%	1.340000%	2.944506%	13,454,447	17,756,865	26,066,065	57,277,377
0215	0	Commercial	Full Occupied, Shared PIL	1.950000	100%	8,643,500	8,138,500	0.691664%	0.912842%	1.340000%	2.944506%	56,291	74,292	109,056	239,639
0231	0	Commercial	Farm. Awaiting Devel. - Ph I	1.000000	65%	10,484,000	10,125,477	0.230555%	0.304281%	0.110500%	0.645336%	23,345	30,810	11,189	65,344
0240	0	Commercial	Excess Land	1.950000	70%	32,833.815	29,440.534	0.484165%	0.638990%	0.938000%	2.061155%	142,541	188,122	276,152	606,815
0270	0	Commercial	Vacant Land	1.950000	70%	42,642,900	36,798,274	0.484165%	0.638990%	0.938000%	2.061155%	178,164	235,137	345,168	758,469
0310	0	Parking Lot	Full Occupied	1.950000	100%	24,688.300	21,847,414	0.691664%	0.912842%	1.340000%	2.944506%	151,111	199,432	292,755	643,298
0320	0	Office Building	Full Occupied	1.950000	100%	210,428.500	168,604.818	0.691664%	0.912842%	1.340000%	2.944506%	1,166,179	1,539,096	2,259,305	4,964,580
0340	0	Shopping Centre	Full Occupied	1.950000	100%	784,546.800	694,352.988	0.691664%	0.912842%	1.340000%	2.944506%	4,802,590	6,338,346	9,304,330	20,445,266
0350	0	Shopping Centre	Excess Land	1.950000	70%	2,960.500	2,879.950	0.484165%	0.638990%	0.938000%	2.061155%	13,944	18,403	27,014	59,361
0510	0	Industrial	Full Occupied	1.950000	100%	274,626.110	265,660.211	0.691664%	0.912842%	1.340000%	2.944506%	1,837,476	2,425,058	3,559,847	7,822,381
0515	0	Industrial	Full Occupied, Shared PIL	1.950000	100%	6,352.100	5,393.509	0.691664%	0.912842%	1.340000%	2.944506%	37,305	49,234	72,273	158,812
0531	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	65%	764,000	687,000	0.230555%	0.304281%	0.110500%	0.645336%	1,584	2,090	759	4,433
0540	0	Industrial	Excess Land	1.950000	70%	8,640.100	8,029.161	0.484165%	0.638990%	0.938000%	2.061155%	38,874	51,306	75,314	165,494
0545	0	Industrial	Excess Land, Shared PIL	1.950000	70%	1,716.800	1,461.792	0.484165%	0.638990%	0.938000%	2.061155%	7,077	9,341	13,712	30,130
0570	0	Industrial	Vacant Land	1.950000	70%	44,004.300	38,722.300	0.484165%	0.638990%	0.938000%	2.061155%	187,480	247,432	363,215	798,127
0575	0	Industrial	Vacant Land, Shared PIL	1.950000	70%	14,400	11,700	0.484165%	0.638990%	0.938000%	2.061155%	57	75	110	242
0610	0	Large Industrial	Full Occupied	1.950000	100%	61,160.400	59,718.695	0.691664%	0.912842%	1.340000%	2.944506%	413,053	545,137	800,231	1,758,421
0620	0	Large Industrial	Excess Land	1.950000	70%	328.100	311.550	0.484165%	0.638990%	0.938000%	2.061155%	1,508	1,991	2,922	6,421
0710	0	Pipeline	Full Occupied	1.161300	100%	5,833.000	5,509.500	0.411913%	0.543633%	1.064979%	2.020525%	22,694	29,951	58,675	111,320
2140	0	Industrial, NConstr.	Full Occupied	1.950000	100%	6,255.000	6,255.000	0.691664%	0.912842%	1.090000%	2.694506%	43,264	57,098	68,180	168,542
2440	0	Commercial, NConstr.	Full Occupied	1.950000	100%	300,781.187	267,436.115	0.691664%	0.912842%	1.090000%	2.694506%	1,849,759	2,441,269	2,915,054	7,206,082
2445	0	Commercial, NConstr.	Excess Land	1.950000	70%	1,881.400	1,728.340	0.484165%	0.638990%	0.763000%	1.886155%	8,368	11,044	13,187	32,599
2635	0	Office Build., NConstr.	Full Occupied	1.950000	100%	35,860.313	29,583.418	0.691664%	0.912842%	1.090000%	2.694506%	204,618	270,050	322,459	797,127
2835	0	Shopp. Centre, NConstr.	Full Occupied	1.950000	100%	146,920.200	130,625.009	0.691664%	0.912842%	1.090000%	2.694506%	903,486	1,192,400	1,423,813	3,519,699
2840	0	Shopp. Centre, NConstr.	Excess Land	1.950000	70%	343,600	321,100	0.484165%	0.638990%	0.763000%	1.886155%	1,555	2,052	2,450	6,057
9201						30,519,955,330	28,619,660,397					118,525,113	156,426,495	90,623,718	365,575,326



# FIR2018: Kitchener C

Asmt Code: 3012  
MAH Code: 25102
**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2018

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

9499	TOTAL .....	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		0	0	0	0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	
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9401			Subtotal				0				0			0

**FIR2018: Kitchener C**  
 Asmt Code: 3012  
 MAH Code: 25102

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
 for the year ended December 31, 2018

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

9699	TOTAL	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
			45,754,000		45,754,000

RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 \$	Tax Rates				Municipal Taxes		Education	TOTAL
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	Taxes 14 \$	TOTAL 15 \$
6001	320	01	Transit											
0010	RT	0	Residential	Full Occupied	1.000000	100%	22,910,781,587		0.136924%		0.136924%			31,370,359
0012	RH	0	Residential	Full Occupied, Shared PIL	1.000000	100%	1,232,000		0.136924%		0.136924%			1,687
0031	R1	0	Residential	Farm. Awaiting Devel. - Ph I	1.000000	65%	3,273,800		0.089001%		0.089001%			2,914
0050	MT	0	Multi-Residential	Full Occupied	1.950000	100%	1,437,785,860		0.267002%		0.267002%			3,838,917
0061	M1	0	Multi-Residential	Farm. Awaiting Devel. - Ph I	1.000000	65%	3,218,812		0.089001%		0.089001%			2,865
0080	NT	0	New Multi-Residential	Full Occupied	1.000000	100%	482,930,932		0.136924%		0.136924%			661,248
0110	FT	0	Farmland	Full Occupied	0.250000	100%	39,604,415		0.034231%		0.034231%			13,557
0140	TT	0	Managed Forest	Full Occupied	0.250000	100%	1,961,915		0.034231%		0.034231%			672
0210	CT	0	Commercial	Full Occupied	1.950000	100%	1,945,228,721		0.267002%		0.267002%			5,193,800
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.950000	100%	8,138,500		0.267002%		0.267002%			21,730
0231	C1	0	Commercial	Farm. Awaiting Devel. - Ph I	1.000000	65%	10,125,477		0.089001%		0.089001%			9,012
0240	CU	0	Commercial	Excess Land	1.950000	70%	29,440,534		0.186902%		0.186902%			55,025
0270	CX	0	Commercial	Vacant Land	1.950000	70%	36,798,274		0.186902%		0.186902%			68,777
0310	GT	0	Parking Lot	Full Occupied	1.950000	100%	21,847,414		0.267002%		0.267002%			58,333
0320	DT	0	Office Building	Full Occupied	1.950000	100%	168,604,818		0.267002%		0.267002%			450,178
0340	ST	0	Shopping Centre	Full Occupied	1.950000	100%	694,352,988		0.267002%		0.267002%			1,853,936
0350	SU	0	Shopping Centre	Excess Land	1.950000	70%	2,879,950		0.186902%		0.186902%			5,383
0510	IT	0	Industrial	Full Occupied	1.950000	100%	265,660,211		0.267002%		0.267002%			709,318
0515	IH	0	Industrial	Full Occupied, Shared PIL	1.950000	100%	5,393,509		0.267002%		0.267002%			14,401
0531	I1	0	Industrial	Farm. Awaiting Devel. - Ph I	1.000000	65%	687,000		0.089001%		0.089001%			611
0540	IU	0	Industrial	Excess Land	1.950000	70%	8,029,161		0.186902%		0.186902%			15,007
0545	IK	0	Industrial	Excess Land, Shared PIL	1.950000	70%	1,461,792		0.186902%		0.186902%			2,732
0570	IX	0	Industrial	Vacant Land	1.950000	70%	38,722,300		0.186902%		0.186902%			72,373
0575	IJ	0	Industrial	Vacant Land, Shared PIL	1.950000	70%	11,700		0.186902%		0.186902%			22
0610	LT	0	Large Industrial	Full Occupied	1.950000	100%	59,718,695		0.267002%		0.267002%			159,450
0620	LU	0	Large Industrial	Excess Land	1.950000	70%	311,550		0.186902%		0.186902%			582
0710	PT	0	Pipeline	Full Occupied	1.161300	100%	5,509,500		0.159010%		0.159010%			8,761
2140	JT	0	Industrial, NConstr.	Full Occupied	1.950000	100%	6,255,000		0.267002%		0.267002%			16,701
2440	XT	0	Commercial, NConstr.	Full Occupied	1.950000	100%	267,436,115		0.267002%		0.267002%			714,060
2445	XU	0	Commercial, NConstr.	Excess Land	1.950000	70%	1,728,340		0.186902%		0.186902%			3,230
2635	YT	0	Office Build., NConstr.	Full Occupied	1.950000	100%	29,583,418		0.267002%		0.267002%			78,988
2835	ZT	0	Shopp. Centre, NConst	Full Occupied	1.950000	100%	130,625,009		0.267002%		0.267002%			348,771
2840	ZU	0	Shopp. Centre, NConst	Excess Land	1.950000	70%	321,100		0.186902%		0.186902%			600
9601			Subtotal				28,619,660,397						0	45,754,000

**FIR2018: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
for the year ended December 31, 2018

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .	195,150		-195,150	0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 359) . . . . .	2,754,677	4,751,598	2,829,477	10,335,752
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	<b>121,474,940</b>	<b>206,932,093</b>	<b>93,258,045</b>	<b>421,665,078</b>
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .	40,919			40,919
8010	Sewer and water service charges . . . . .				
8015	Sewer and water connection charges . . . . .				
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				
8030	Municipal drainage charges . . . . .				
8035	Waste management collection charges . . . . .				
8040	Business improvement area . . . . .	1,326,421			1,326,421
8097	Other <input type="text"/> . . . . .				
9890	<b>Subtotal</b>	<b>1,367,340</b>	<b>0</b>	<b>0</b>	<b>1,367,340</b>
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) . . . . .				
8098	Other <input type="text"/> . . . . .				
9892	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	<b>122,842,280</b>	<b>206,932,093</b>	<b>93,258,045</b>	<b>423,032,418</b>

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**FIR2018: Kitchener C** **Schedule 24**  
**Asmt Code: 3012** **PAYMENTS-IN-LIEU of TAXATION**  
**MAH Code: 25102** **for the year ended December 31, 2018**

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

	PIL Phased-In Assessment		LT/ST PILS	UT PILS	Education PILS	TOTAL
9299 TOTAL	236,445,585		1,598,106	2,109,145	1,657,874	5,365,125

KIC DTC 1 LIST	Tax Rate 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phased-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS	TOTAL	
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$	PILS 14 \$	TOTAL 15 \$	
2001	0	Kitchener C														
1010	RF	0 Residential	PIL: Full Occupied	1.000000	100%	365,600	340,300	0.354700%	0.468124%	0.170000%	0.992824%	1,207	1,593	579	3,379	
1028	RG	0 Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	2,009,200	1,826,800	0.354700%	0.468124%		0.822824%	6,480	8,552	0	15,032	
1210	CF	0 Commercial	PIL: Full Occupied	1.950000	100%	113,634,100	105,179,753	0.691664%	0.912842%	1.340000%	2.944506%	727,490	960,125	1,409,409	3,097,024	
1220	CG	0 Commercial	PIL: 'General' Only (No Educ.)	1.950000	100%	100,007,900	93,299,144	0.691664%	0.912842%		1.604506%	645,317	851,674	0	1,496,991	
1290	CZ	0 Commercial	PIL: Vacant Land, 'General' Only	1.950000	70%	7,515,600	6,481,263	0.484165%	0.638990%		1.123155%	31,380	41,415	0	72,795	
1310	GF	0 Parking Lot	PIL: Full Occupied	1.950000	100%	10,029,700	9,324,435	0.691664%	0.912842%	1.340000%	2.944506%	64,494	85,117	124,947	274,558	
1320	DF	0 Office Building	PIL: Full Occupied	1.950000	100%	3,104,300	2,263,000	0.691664%	0.912842%	1.340000%	2.944506%	15,652	20,658	30,324	66,634	
1328	DG	0 Office Building	PIL: 'General' Only (No Educ.)	1.950000	100%	7,360,300	6,386,740	0.691664%	0.912842%		1.604506%	44,175	58,301	0	102,476	
1590	IZ	0 Industrial	PIL: Vacant Land, 'General' Only	1.950000	70%	5,452,500	4,432,550	0.484165%	0.638990%		1.123155%	21,461	28,324	0	49,785	
5010	HF	0 Landfill	PIL: Full Occupied	1.650000	100%	8,360,200	6,911,600	0.585254%	0.772405%	1.340000%	2.697659%	40,450	53,386	92,615	186,451	
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9201			Subtotal			257,839,400	236,445,585					1,598,106	2,109,145	1,657,874	5,365,125	

# FIR2018: Kitchener C Schedule 24 Asmt Code: 3012 PAYMENTS IN LIEU of TAXATION MAH Code: 25102 for the year ended December 31, 2018

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

9499	TOTAL .....	LT/ST PILS	UT PILS	Education PILS	TOTAL
		0	0	0	0

RTC	Tax	Property	Tax Rate	Tax Ratio	Percent of	PIL Phase-In	Tax Rates				Municipal PILS		Education	TOTAL							
							RTO	Band	Class	Description	Full Rate	Assessment	LT / ST		UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL
					%	\$	0.00000%	0.00000%	0.00000%	0.00000%	\$	\$	\$	\$							
9401												0		0							
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# FIR2018: Kitchener C

Asmt Code: 3012  
MAH Code: 25102

## Schedule 24 PAYMENTS IN LIEU of TAXATION for the year ended December 31, 2018

### 3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

9699	TOTAL	LT/ST PILS	UT PILS	Education PILS	TOTAL
			616,915		616,915

KITCHENER DISTRICT LIST	PARCELS LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phased-In Assessment	Tax Rates				Municipal PILS		Education	TOTAL
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	PILS	TOTAL
1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
6001	320	01	Transit											
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%	340,300		0.136924%		0.136924%		466	466
1028	RG	0	Residential	PIL: 'General' Only (No Educ.)	1.000000	100%	1,826,800		0.136924%		0.136924%		2,501	2,501
1210	CF	0	Commercial	PIL: Full Occupied	1.950000	100%	105,179,753		0.267002%		0.267002%		280,832	280,832
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.950000	100%	93,299,144		0.267002%		0.267002%		249,111	249,111
1290	CZ	0	Commercial	PIL: Vacant Land, 'General' Only	1.950000	70%	6,481,263		0.186902%		0.186902%		12,114	12,114
1310	GF	0	Parking Lot	PIL: Full Occupied	1.950000	100%	9,324,435		0.267002%		0.267002%		24,896	24,896
1320	DF	0	Office Building	PIL: Full Occupied	1.950000	100%	2,263,000		0.267002%		0.267002%		6,042	6,042
1328	DG	0	Office Building	PIL: 'General' Only (No Educ.)	1.950000	100%	6,386,740		0.267002%		0.267002%		17,053	17,053
1590	IZ	0	Industrial	PIL: Vacant Land, 'General' Only	1.950000	70%	4,432,550		0.186902%		0.186902%		8,285	8,285
5010	HF	0	Landfill	PIL: Full Occupied	1.650000	100%	6,911,600		0.225925%		0.225925%		15,615	15,615
												0	0	0
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9601						Subtotal	236,445,585					616,915		616,915

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# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2018

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .	-1,347	665		-682
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910	TOTAL PILS Levied by Tax Rate	1,596,759	2,726,725	1,657,874	5,981,358
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				
8010	Sewer and water service charges . . . . .				
8015	Sewer and water connection charges . . . . .				
8020	Fire service charges . . . . .				
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .	21,021	35,857	61,869	118,747
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .	209,419	89,714		299,133
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324) . . . . .	317,096	540,904		858,000
8060	Hydro-electric Power Dams - from Province . . . . .				
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	547,536	666,475	61,869	1,275,880
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990	TOTAL PILS Levied	2,144,295	3,393,200	1,719,743	7,257,238





2018.01

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# Schedule 26

## TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2018

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

Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board					
	LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other	
	3	4	5				8	9	10	11	12	13	14	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
5010 Canada	232,346	396,337	448,377	1,077,060		1,077,060	680,144	396,337	579						
5020 Canada Enterprises				0		0									
<b>Ontario</b>															
Municipal Tax Assist. Act															
5210 Prev. Exempt Properties				0		0									
5220 Other Mun. Tax Asst. Act				0		0									
5230 Inst. Payments - Heads and Beds	317,096	540,904	0	858,000		858,000	317,096	540,904							
5232 Railway Rights-of-way	0	0	0	0		0									
5234 Utility Corridors/Transmission	0	0	0	0		0									
5236 Hydro-Electric Power Dams	0	0	0	0		0									
5240 Other Various	656,610	1,123,014		1,779,624		1,779,624	656,610	1,123,014							
<b>Ontario Enterprises</b>															
5410 Ontario Mortgage and Housing Corporation	12,266	20,924		33,190		33,190	12,266	20,924							
5430 Liquor Control Board of Ont.	6,263	10,683		16,946		16,946	6,263	10,683							
5432 Railway Rights-of-way	21,021	35,857	61,869	118,747		118,747	21,021	35,857	61,869	45,287	322	15,483	777		
5434 Utility Corridors/Transmission	209,419	89,714	0	299,133		299,133	209,419	89,714							
5437 Ontario Lottery and Gaming Corp.				0		0									
5460 Other Metrolinx	6,258	10,675		16,933		16,933	6,258	10,675							
5610 Municipal Enterprises	128,693	219,525	249,324	597,542		597,542	378,017	219,525							
5910 Other Muns and Enterprises	554,323	945,567	960,173	2,460,063		2,460,063	1,514,496	945,567							
5950 Amounts Added to PIL	0	0	0	0		0									
<b>9599 TOTAL</b>	<b>2,144,295</b>	<b>3,393,200</b>	<b>1,719,743</b>	<b>7,257,238</b>	<b>0</b>	<b>7,257,238</b>	<b>3,801,590</b>	<b>3,393,200</b>	<b>62,448</b>	<b>45,778</b>	<b>324</b>	<b>15,565</b>	<b>781</b>	<b>0</b>	

**FIR2018: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2018

	Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
	1	2	3	4	5	6	16	7	12	13	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>General government</b>											
0240	Governance	1,089,191		294,702	106,113	132,764	0	1,622,770	20,431	219,968	1,863,169
0250	Corporate Management	10,565,584	422,409	4,153,178	504,940	47,343	5,796,534	21,675,508	-4,641,695	2,285,935	19,319,748
0260	Program Support	25,115,670		10,357,577	522,222	484,803	0	36,480,272	-26,294,934	-10,185,338	0
0299	<b>Subtotal</b>	<b>36,770,445</b>	<b>422,409</b>	<b>14,805,457</b>	<b>1,133,275</b>	<b>664,910</b>	<b>5,796,534</b>	<b>59,778,550</b>	<b>-30,916,198</b>	<b>-7,679,435</b>	<b>21,182,917</b>
<b>Protection services</b>											
0410	Fire	34,433,542	121,505	2,247,071	114,831	68,265	1,127,509	38,112,723	-1,354,146	1,423,289	38,181,866
0420	Police							0			0
0421	Court Security							0			0
0422	Prisoner Transportation							0			0
0430	Conservation authority							0			0
0440	Protective inspection and control	3,705,888		354,107	1,031,841	23,564	4,285	5,119,685	451,974	424,335	5,995,994
0445	Building permit and inspection services	3,659,184		239,799	6,608	475	69,634	3,975,700	1,124,704	-1,435	5,098,969
0450	Emergency measures							0			0
0460	Provincial Offences Act (POA)							0			0
0498	Other							0			0
0499	<b>Subtotal</b>	<b>41,798,614</b>	<b>121,505</b>	<b>2,840,977</b>	<b>1,153,280</b>	<b>92,304</b>	<b>1,201,428</b>	<b>47,208,108</b>	<b>222,532</b>	<b>1,846,189</b>	<b>49,276,829</b>
<b>Transportation services</b>											
0611	Roads - Paved	2,312,959	205,215	661,320	108,582	732,517	9,978,021	13,998,614	-703,632	-28,044	13,266,938
0612	Roads - Unpaved	9,964		1,729	1,991			13,684	15,006	-1,825	26,865
0613	Roads - Bridges and Culverts	66,366	21,676	799,947			377,015	1,265,004	269,170	-100	1,534,074
0614	Roads - Traffic Operations & Roadside	4,576,373	1,593	968,446	161,122	10,045	1,488,003	7,213,102	-645,095	780,340	7,348,347
0621	Winter Control - Except sidewalks, Parking Lots	2,777,437		1,558,832	291,229	5,308	185,289	4,818,095	2,304,721	-382,409	6,740,407
0622	Winter Control - Sidewalks, Parking Lots Only	1,952,942		192,701	6,670			2,166,313	470,000	-6,780	2,629,533
0631	Transit - Conventional	126,271		23,582	161		14,000	150,014	90,393	-20,932	219,475
0632	Transit - Disabled & special needs							0			0
0640	Parking	1,164,541	306,632	1,470,883	179,375	386,792	1,600,665	5,108,888	1,571,090	79,172	6,759,150
0650	Street lighting	2,470		1,035,012	293,757		563,157	1,894,396	110,810	5,723	2,010,929
0660	Air transportation							0			0
0698	Other							0			0
0699	<b>Subtotal</b>	<b>12,989,323</b>	<b>535,116</b>	<b>6,712,452</b>	<b>1,042,887</b>	<b>1,134,662</b>	<b>21,520</b>	<b>36,628,110</b>	<b>3,482,463</b>	<b>425,145</b>	<b>40,535,718</b>
<b>Environmental services</b>											
0811	Wastewater collection/conveyance	2,418,714		32,192,317	250,036	40,633	4,732,886	39,634,586	2,375,447	-165,082	41,844,951
0812	Wastewater treatment & disposal							0			0
0821	Urban storm sewer system	3,117,785	36,994	2,187,923	47,376	25,605	450,545	9,369,771	3,793,010	-320,820	12,841,961
0822	Rural storm sewer system							0			0
0831	Water treatment							0			0
0832	Water distribution/transmission	4,819,209		23,897,163	892,661	9,790	1,974,754	31,593,577	2,726,284	-229,557	34,090,304
0840	Solid waste collection	292,994		10,884	256,386			560,264	38,231	-9,259	589,236
0850	Solid waste disposal							0			0
0860	Waste diversion							0			0
0898	Other Environmental Sustainability	415						415		0	415
0899	<b>Subtotal</b>	<b>10,649,117</b>	<b>36,994</b>	<b>58,288,287</b>	<b>1,446,459</b>	<b>76,028</b>	<b>450,545</b>	<b>81,158,613</b>	<b>8,932,972</b>	<b>-724,718</b>	<b>89,366,867</b>
<b>Health services</b>											
1010	Public health services							0			0
1020	Hospitals							0			0
1030	Ambulance services							0			0
1035	Ambulance dispatch							0			0
1040	Cemeteries	1,509,337	20,889	495,118	35,206	29,814	185,717	2,276,081	-1,415,580	173,783	1,034,284
1098	Other							0			0
1099	<b>Subtotal</b>	<b>1,509,337</b>	<b>20,889</b>	<b>495,118</b>	<b>35,206</b>	<b>29,814</b>	<b>185,717</b>	<b>2,276,081</b>	<b>-1,415,580</b>	<b>173,783</b>	<b>1,034,284</b>
<b>Social and family services</b>											
1210	General assistance							0			0
1220	Assistance to aged persons	2,058,996		512,899	28,367	281	8,250	2,686,271	204,243	236,364	3,126,878
1230	Child care							0			0
1298	Other							0			0
1299	<b>Subtotal</b>	<b>2,058,996</b>	<b>0</b>	<b>512,899</b>	<b>28,367</b>	<b>281</b>	<b>8,250</b>	<b>2,686,271</b>	<b>204,243</b>	<b>236,364</b>	<b>3,126,878</b>

**FIR2018: Kitchener C**

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**Schedule 40**  
**CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES**  
for the year ended December 31, 2018

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
<b>1499</b>	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	7,091,459	28,745	2,195,915	327,404	43,445	12,700	1,797,060	11,496,728	931,655	-494,187	11,934,196
1620	Recreation programs	7,511,502		1,145,482	526,833	223,934	583,400	3,573	9,994,724	423,329	2,145,793	12,563,846
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	1,243,332	125,675	827,464	374,165	46,622		353,683	2,970,941	445,225	26,912	3,443,078
1634	Rec. Fac. - All Other	10,795,797	102,029	6,226,734	794,271			2,810,534	21,036,011	-1,101,920	3,190,163	23,124,254
1640	Libraries	8,647,515	817,840	2,273,621		66,207		2,481,584	14,286,767	44,485	47,771	14,379,023
1645	Museums								0			0
1650	Cultural services	5,931,430		4,169,258	23,352	71,072	921,155	999,958	12,116,225	-2,125,353	71,537	10,062,409
1698	Other								0			0
<b>1699</b>	<b>Subtotal</b>	41,221,035	1,074,289	16,838,474	2,046,025	757,926	1,517,255	8,446,392	71,901,396	-1,382,579	4,987,989	75,506,806
<b>Planning and development</b>												
1810	Planning and zoning	3,853,799	17,821	377,762	101,793	5,842	2,242,232		6,599,249	-1,071,590	564,558	6,092,217
1820	Commercial and Industrial	2,382,701	651,781	1,900,685	58,384	60,084	1,800,098	563,190	7,416,923	1,503,368	438,104	9,358,395
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
<b>1899</b>	<b>Subtotal</b>	6,236,500	669,602	2,278,447	160,177	65,926	4,042,330	563,190	14,016,172	431,778	1,002,662	15,450,612
1910	Other Gasworks	5,355,143		49,533,324	1,345,423	123,053	30,450	7,202,001	63,589,394	20,440,369	-267,979	83,761,784
<b>9910</b>	<b>TOTAL</b>	158,588,510	2,880,804	152,305,435	8,391,099	2,944,904	6,255,870	47,876,073	379,242,695	0	0	379,242,695

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## Schedule 42

### ADDITIONAL INFORMATION

for the year ended December 31, 2018

Additional information contained in Schedule 40

		1
		\$
<b>Total of column 1 includes:</b>		
5010	Salaries and wages . . . . .	114,140,729
5020	Employee benefits . . . . .	44,447,781
5099	Total Salaries, Wages and Employee benefits (Not including line 5050) . . . . .	158,588,510
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51 . . . . .	4,868,399
5098	Total Salaries, Wages and Employee benefits (including capitalized wages) . . . . .	163,456,909
<b>Total of column 3 includes:</b>		
5110	Amounts for tax write-offs reported in SLC 40 0250 03 . . . . .	
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	3,896,377
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5895	Other <input type="text"/> . . . . .	
5896	Other <input type="text"/> . . . . .	
5897	Other <input type="text"/> . . . . .	
5898	Other <input type="text"/> . . . . .	
<b>Tourism</b>		
5991	Specify <input type="text"/> . . . . .	
5992	Specify <input type="text"/> . . . . .	
5993	Specify <input type="text"/> . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations . . . . .	

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## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

### ANALYSIS BY FUNCTIONAL CLASSIFICATION

	COST						AMORTIZATION				2018 Closing Net Book Value
	2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2018 Closing Amortization Balance	
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$	8 \$	9 \$	10 \$	
<b>0299 General government</b>	72,239,376	149,894,975	2,719,770	1,438,080		151,176,665	77,655,599	6,951,541	1,435,539	83,171,601	68,005,064
<b>Protection services</b>											
0410 Fire	11,967,275	21,787,219	3,344,238	835,549		24,295,908	9,819,944	1,096,122	792,851	10,123,215	14,172,693
0420 Police	0	0				0	0			0	0
0421 Court Security	0	0				0	0			0	0
0422 Prisoner Transportation	0	0				0	0			0	0
0430 Conservation authority	0	0				0	0			0	0
0440 Protective inspection and control	62,510	62,510	142			62,652	0	4,167		4,167	58,485
0445 Building permit and inspection services	448,812	639,856	100,717			740,573	191,044	67,716		258,760	481,813
0450 Emergency measures	146,529	146,529				146,529	0			0	146,529
0460 Provincial Offences Act (POA)	0	0				0	0			0	0
0498 Other	0	0				0	0			0	0
<b>0499 Subtotal</b>	12,625,126	22,636,114	3,445,097	835,549	0	25,245,662	10,010,988	1,168,005	792,851	10,386,142	14,859,520
<b>Transportation services</b>											
0611 Roads - Paved	246,668,479	343,068,224	19,573,476	6,545,125		356,096,575	96,399,745	9,703,208	6,466,484	99,636,469	256,460,106
0612 Roads - Unpaved	0	0				0	0			0	0
0613 Roads - Bridges and Culverts	21,279,349	26,952,218	4,078			26,956,296	5,672,869	366,631		6,039,500	20,916,796
0614 Roads - Traffic Operations & Roadside	47,598,897	64,288,305	4,966,405	413,489		68,841,221	16,689,408	1,447,021	413,257	17,723,172	51,118,049
0621 Winter Control - Except sidewalks, Parking Lots	4,364,293	4,723,040	306,076			5,029,116	358,747	180,186		538,933	4,490,183
0622 Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631 Transit - Conventional	0	0				0	0			0	0
0632 Transit - Disabled & special needs	0	0				0	0			0	0
0640 Parking	33,308,592	44,720,957	389,960	30,762		45,080,155	11,412,365	1,564,719	30,762	12,946,322	32,133,833
0650 Street lighting	9,807,982	16,429,381	714,403			17,143,784	6,621,399	547,647		7,169,046	9,974,738
0660 Air transportation	0	0				0	0			0	0
0698 Other	0	0				0	0			0	0
<b>0699 Subtotal</b>	363,027,592	500,182,125	25,954,398	6,989,376	0	519,147,147	137,154,533	13,809,412	6,910,503	144,053,442	375,093,705
<b>Environmental services</b>											
0811 Wastewater collection/conveyance	131,931,735	183,712,488	18,036,466	274,012		201,474,942	51,780,753	4,602,296	245,262	56,137,787	145,337,155
0812 Wastewater treatment & disposal	0	0				0	0			0	0
0821 Urban storm sewer system	116,338,716	158,267,116	15,410,512	322,676		173,354,952	41,928,400	3,406,778	322,676	45,012,502	128,342,450
0822 Rural storm sewer system	0	0				0	0			0	0
0831 Water treatment	0	0				0	0			0	0
0832 Water distribution/transmission	87,750,540	108,973,883	17,171,456	68,696		126,076,643	21,223,343	1,919,380	66,716	23,076,007	103,000,636
0840 Solid waste collection	0	0				0	0			0	0
0850 Solid waste disposal	0	0				0	0			0	0
0860 Waste diversion	0	0				0	0			0	0
0898 Other	0	0				0	0			0	0
<b>0899 Subtotal</b>	336,020,991	450,953,487	50,618,434	665,384	0	500,906,537	114,932,496	9,928,454	634,654	124,226,296	376,680,241
<b>Health services</b>											
1010 Public health services	0	0				0	0			0	0
1020 Hospitals	0	0				0	0			0	0
1030 Ambulance services	0	0				0	0			0	0
1035 Ambulance dispatch	0	0				0	0			0	0
1040 Cemeteries	11,155,124	13,079,033	7,778	154,087		12,932,724	1,923,909	180,602	147,635	1,956,876	10,975,848
1098 Other	0	0				0	0			0	0
<b>1099 Subtotal</b>	11,155,124	13,079,033	7,778	154,087	0	12,932,724	1,923,909	180,602	147,635	1,956,876	10,975,848
<b>Social and family services</b>											
1210 General assistance	0	0				0	0			0	0
1220 Assistance to aged persons	2,346,637	3,965,520		14,379		3,951,141	1,618,883	75,344	14,379	1,679,848	2,271,293
1230 Child care	0	0				0	0			0	0
1298 Other	0	0				0	0			0	0
<b>1299 Subtotal</b>	2,346,637	3,965,520	0	14,379	0	3,951,141	1,618,883	75,344	14,379	1,679,848	2,271,293

**FIR2018: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

**Schedule 51**  
**SCHEDULE OF TANGIBLE CAPITAL ASSETS**  
for the year ended December 31, 2018

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST					AMORTIZATION				2018 Closing Net Book Value	
		2018 Opening Net Book Value	2018 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2018 Closing Cost Balance	2018 Opening Amortization Balance	Annual Amortization	Amortization Disposal		2018 Closing Amortization Balance
		1	2	3	4	5	6	7	8	9		10
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Social Housing</b>												
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0	0	0
<b>Recreation and cultural services</b>												
1610	Parks	39,010,004	48,797,925	6,625,917	216,557		55,207,285	9,787,921	1,747,566	216,555	11,318,932	43,888,353
1620	Recreation programs	29,890	29,890				29,890	0	3,475		3,475	26,415
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	6,409,679	9,678,102	67,066	74,496		9,670,672	3,268,423	343,942	74,254	3,538,111	6,132,561
1634	Rec. Fac. - All Other	49,707,960	80,732,475	8,076,679	237,688		88,571,466	31,024,515	2,732,173	228,594	33,528,094	55,043,372
1640	Libraries	30,667,250	42,880,303	1,092,817	1,165,880		42,807,240	12,213,053	2,413,010	1,165,880	13,460,183	29,347,057
1645	Museums	0	0				0	0			0	0
1650	Cultural services	11,336,021	21,139,518	3,687,301	913,111		23,913,708	9,803,497	972,417	858,677	9,917,237	13,996,471
1698	Other	0	0				0	0			0	0
1699	<b>Subtotal</b>	137,160,804	203,258,213	19,549,780	2,607,732	0	220,200,261	66,097,409	8,212,583	2,543,960	71,766,032	148,434,229
<b>Planning and development</b>												
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	14,551,937	20,365,247	2,040,070	401,245		22,004,072	5,813,310	547,679	375,438	5,985,551	16,018,521
1830	Residential development	0	0				0	0			0	0
1840	Agriculture and reforestation	0	0				0	0			0	0
1850	Tile drainage/shoreline assistance	0	0				0	0			0	0
1898	Other	0	0				0	0			0	0
1899	<b>Subtotal</b>	14,551,937	20,365,247	2,040,070	401,245	0	22,004,072	5,813,310	547,679	375,438	5,985,551	16,018,521
1910	Other Gasworks	117,037,198	189,683,142	18,100,353	4,125,051		203,658,444	72,645,944	7,002,453	4,003,289	75,645,108	128,013,336
9910	<b>Total Tangible Capital Assets</b>	1,066,164,785	1,554,017,856	122,435,680	17,230,883	0	1,659,222,653	487,853,071	47,876,073	16,858,248	518,870,896	1,140,351,757

# FIR2018: Kitchener C

Asmt Code: 3012  
MAH Code: 25102

## Schedule 51 SCHEDULE OF TANGIBLE CAPITAL ASSETS for the year ended December 31, 2018

### SEGMENTED BY ASSET CLASS

		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
<b>General Capital Assets</b>				
2005	Land . . . . .	41,084,192	43,159,034	
2010	Land Improvements . . . . .	28,716,380	36,223,590	
2020	Buildings . . . . .	132,222,204	132,569,714	
2030	Machinery & Equipment . . . . .	24,785,664	25,107,670	
2040	Vehicles . . . . .	14,629,485	17,067,515	
2097	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Leasehold Improvements</td></tr></table> . . . . .	Leasehold Improvements	2,245,999	2,175,303
Leasehold Improvements				
2098	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Computer Hardware and Software</td></tr></table> . . . . .	Computer Hardware and Software	24,456,318	22,193,116
Computer Hardware and Software				
2099	<b>Total General Capital Assets</b>	268,140,242	278,495,942	
		2018 Opening Net Book Value (NBV) 1 \$	2018 Closing Net Book Value (NBV) 11 \$	
<b>Infrastructure Assets</b>				
2205	Land . . . . .	146,932,985	150,658,881	
2210	Land Improvements . . . . .	0		
2220	Buildings . . . . .	50,099,304	48,321,148	
2230	Machinery & Equipment . . . . .	0		
2240	Vehicles . . . . .	0		
2250	Linear Assets . . . . .	600,992,254	662,875,786	
2297	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	
2298	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table> . . . . .		0	
2299	<b>Total Infrastructure Assets</b>	798,024,543	861,855,815	
9920	<b>Total Tangible Capital Assets</b>	1,066,164,785	1,140,351,757	
2405	<b>Construction-in-progress</b>	45,194,743	45,131,973	
9921	<b>Total Tangible Capital Assets and Construction-in-progress</b>	1,111,359,528	1,185,483,730	

**FIR2018: Kitchener C**

**Schedule 51**

Asmt Code: 3012

**SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS**

MAH Code: 25102

for the year ended December 31, 2018

**ANALYSIS BY FUNCTIONAL CLASSIFICATION**

		COST			
		2018 Opening Balance	Expenditures in 2018	Less Assets Capitalized	2018 Closing Balance
		1	2	3	4
		\$	\$	\$	\$
<b>0299</b>	<b>General government</b>	459,587	181,448	22,818	618,217
	<b>Protection services</b>				
0410	Fire	323,262	706,796	302,890	727,168
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0	129,591		129,591
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
<b>0499</b>	<b>Subtotal</b>	<b>323,262</b>	<b>836,387</b>	<b>302,890</b>	<b>856,759</b>
	<b>Transportation services</b>				
0611	Roads - Paved	11,984,148	8,825,195	10,260,731	10,548,612
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	28,567	1,018,373		1,046,940
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
<b>0699</b>	<b>Subtotal</b>	<b>12,012,715</b>	<b>9,843,568</b>	<b>10,260,731</b>	<b>11,595,552</b>
	<b>Environmental services</b>				
0811	Wastewater collection/conveyance	8,207,518	7,050,486	6,310,616	8,947,388
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	7,664,581	8,753,819	6,317,821	10,100,579
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	7,272,864	5,714,059	6,208,040	6,778,883
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
<b>0899</b>	<b>Subtotal</b>	<b>23,144,963</b>	<b>21,518,364</b>	<b>18,836,477</b>	<b>25,826,850</b>
	<b>Health services</b>				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
<b>1099</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social and family services</b>				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
<b>1299</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Social Housing</b>				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
<b>1499</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>Recreation and cultural services</b>				
1610	Parks	3,078,112	4,416,147	2,089,050	5,405,209
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	3,928,478	549,141	3,788,965	688,654
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	2,078,255	140,732	2,078,255	140,732
1698	Other	0			0
<b>1699</b>	<b>Subtotal</b>	<b>9,084,845</b>	<b>5,106,020</b>	<b>7,956,270</b>	<b>6,234,595</b>
	<b>Planning and development</b>				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
<b>1899</b>	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
1910	Other Gasworks	169,371		169,371	0
<b>9910</b>	<b>Total Construction-In-Progress</b>	<b>45,194,743</b>	<b>37,485,787</b>	<b>37,548,557</b>	<b>45,131,973</b>



2018.01

**FIR2018: Kitchener C**Asmt Code: 3012  
MAH Code: 25102**Schedule 53**  
**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS**  
**(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATION:**  
for the year ended December 31, 2018

## CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1
		\$
1010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	75,817,542
1020	Acquisition of tangible capital assets . . . . .	-104,629,106
1030	Amortization of tangible capital assets (SLC 51 9910 08) . . . . .	47,876,073
1031	Contributed (Donated) tangible capital assets . . . . .	-17,743,804
1032	Change in construction-in-progress . . . . .	
1040	(Gain)/Loss on sale of tangible capital assets . . . . .	-4,702,301
1050	Proceeds on sale of tangible capital assets . . . . .	5,074,936
1060	Write-downs of tangible capital assets . . . . .	
1070	Other <input type="text"/>	
1071	Other <input type="text"/>	
<b>1099</b>	<b>Subtotal</b>	<b>-74,124,202</b>
1210	Change in supplies inventories . . . . .	-579,260
1220	Change in prepaid expenses . . . . .	-103,238
1230	Other <input type="text"/>	
<b>1299</b>	<b>Subtotal</b>	<b>-682,498</b>
1410	(Increase)/decrease in net financial assets/net debt . . . . .	1,010,842
1420	Net financial assets (net debt), beginning of year . . . . .	220,788,113
<b>9910</b>	Net financial assets (net debt), end of year . . . . .	<b>221,798,955</b>

## SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1
		\$
<b>Long Term Liabilities Incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0235	Serial debentures . . . . .	4,312,000
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Infrastructure Ontario . . . . .	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
<b>0299</b>	<b>Subtotal</b>	<b>4,312,000</b>
<b>Financing from Dedicated Revenue</b>		
0405	Municipal Property Tax by Levy . . . . .	1,367,000
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03) . . . . .	36,470,271
0410	Municipal User Fees & Service Charges . . . . .	50,122,130
0415	Development Charges (SLC 61 0299 08) . . . . .	10,279,478
0416	Recreation land (The Planning Act) (SLC 60 1032 01) . . . . .	1,497,836
0419	Donations . . . . .	
0420	Other <input type="text"/>	
0446	Proceeds from the sale of Tangible Capital Assets, etc . . . . .	
0447	Investment income . . . . .	
0448	Prepaid special charges . . . . .	
0495	Other <input type="text"/>	
0496	Other <input type="text"/>	
0497	Other <input type="text"/>	
0498	Other <input type="text"/>	
<b>0501</b>	<b>Subtotal</b>	<b>99,736,715</b>
<b>Government Transfers</b>		
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01) . . . . .	1,012,109
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01) . . . . .	588,069
0435	Capital Grants: Other Municipalities (SLC 12 9910 07) . . . . .	0
0440	Canada Gas Tax (SLC 10 4099 01) . . . . .	7,011,057
0445	Provincial Gas Tax (SLC 10 4019 01) . . . . .	0
<b>0502</b>	<b>Subtotal</b>	<b>8,611,235</b>
<b>0499</b>	<b>Subtotal</b>	<b>108,347,950</b>
0610	Contributed (Donated) tangible capital assets . . . . .	17,743,804
<b>9920</b>	<b>Total Capital Financing</b>	<b>130,403,754</b>
<b>0810</b>	Unexpended Capital Financing or (Unfinanced Capital Outlay) . . . . .	<b>8,030,844</b>

2018.01001

# FIR2018: Kitchener C

# Schedule 54

Asmt Code: 3012

## CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

MAH Code: 25102

for the year ended December 31, 2018

\* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

### CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2018 Actual 1 \$
<b>Operating Transactions</b>		
2010	Annual Surplus/(Deficit) (SLC 10 2099 01) . . . . .	75,817,542
2020	Non-cash items including amortization . . . . .	36,205,995
2021	Contributed (Donated) tangible capital assets . . . . .	-17,743,804
2022	Change in non-cash assets and liabilities . . . . .	48,764,682
2030	Prepaid expenses . . . . .	-103,237
2040	Change in deferred revenue . . . . .	-2,722,871
2096	Other <input type="text"/> . . . . .	
2097	Other <input type="text"/> . . . . .	
2098	Other <input type="text"/> . . . . .	
2099	<b>Cash provided by operating transactions</b>	<b>140,218,307</b>
<b>Capital Transactions</b>		
0610	Proceeds on sale of tangible capital assets . . . . .	5,074,936
0620	Cash used to acquire tangible capital assets . . . . .	-104,691,876
0630	Change in construction-in-progress . . . . .	62,770
0698	Other <input type="text"/> . . . . .	
0699	<b>Cash applied to capital transactions</b>	<b>-99,554,170</b>
<b>Investing Transactions</b>		
0810	Proceeds from portfolio investments . . . . .	4,002,879
0820	Portfolio investments . . . . .	-18,184,735
0898	Other <input type="text"/> . . . . .	
0899	<b>Cash provided by / (applied to) investing transactions</b>	<b>-14,181,856</b>
<b>Financing Transactions</b>		
1010	Proceeds from long term debt issues . . . . .	4,312,000
1020	Principal long term debt repayment . . . . .	-11,022,150
1030	Temporary loans . . . . .	
1031	Repayment of temporary loans . . . . .	
1096	Other <input type="text"/> . . . . .	
1097	Other <input type="text"/> . . . . .	
1098	Other <input type="text"/> . . . . .	
1099	<b>Cash applied to financing transactions</b>	<b>-6,710,150</b>
1210	Increase in cash and cash equivalents . . . . .	19,772,131
1220	Cash and cash equivalents, beginning of year . . . . .	22,607,209
9920	Cash and cash equivalents, end of year . . . . .	42,379,340

		2018 Actual 1 \$
<b>Cash and cash equivalents represented by:</b>		
1401	Cash . . . . .	42,379,340
1402	Temporary borrowings . . . . .	
1403	Short term investments . . . . .	
1404	Other <input type="text"/> . . . . .	
9940	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>42,379,340</b>
<b>Cash:</b>		
1501	Unrestricted . . . . .	42,379,340
1502	Restricted . . . . .	
1503	Unallocated . . . . .	
9950	<b>Cash and cash equivalents, end of year . . . . .</b>	<b>42,379,340</b>

**FIR2018: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**Schedule 60**  
**CONTINUITY OF RESERVES AND RESERVE FUNDS**  
for the year ended December 31, 2018

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
<b>0299 Balance, beginning of year</b>	38,044,861	60,709,026	0
0310 Allocation of Surplus		46,306,552	0
0315 Allocation of Surplus : for operating		19,553,493	
0320 Allocation of Surplus : for capital		26,753,059	
<b>Development Charges Act</b>			
0610 Non-discounted services	3,619,145		
0620 Discounted services	4,518,003		
0630 Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
<b>0699 Subtotal Development Charges Act</b>	<b>8,137,148</b>		
0810 Lot levies			
0820 Subdivider contributions			
0830 Recreational land (the Planning Act)	943,160		
0841 Investment Income	213,733	8,350,762	
0860 Gasoline Tax - Province			
0861 Building Code Act, 1992 (Section 1.9.1.1 (d))	0		
0862 Gasoline Tax - Federal	6,980,232		
0864 Building Canada Fund (BCF)			
0870 Inter - Reserve Fund / Reserves Transfer			
0895 Other			
0896 Other			
0897 Other			
0898 Other			
<b>9940 TOTAL Revenues &amp; Surplus</b>	<b>16,274,273</b>	<b>54,657,314</b>	<b>0</b>
<b>Less: Utilization of reserve funds and reserves (transfers)</b>			
1012 For acquisition of tangible capital asset	574,400	35,895,871	
1015 For current operations		9,633,097	
1025 Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	10,279,478		
1026 Development Charges earned to operations (SLC 61 0299 07)	14,216		
1032 Recreational land (the Planning Act) earned to tangible capital asset acquisition	1,497,836		
1035 Recreational land (the Planning Act) earned to operations			
1042 Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045 Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047 Deferred revenue earned (Canada Gas Tax)	7,011,057		
1055 Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070 Inter - Reserve Fund / Reserves Transfer			
0910 Less: Utilization (deferred revenue recognized)	19,376,987	45,528,968	0
<b>2099 Balance, end of year</b>	<b>34,942,147</b>	<b>69,837,372</b>	<b>0</b>

**FIR2018: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**Schedule 60**  
**CONTINUITY OF RESERVES AND RESERVE FUNDS**  
for the year ended December 31, 2018

Totals in line 2099 are analysed as follows:

	Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
	1	2	3
	\$	\$	\$
5010 Working funds . . . . .			
5020 Contingencies . . . . .			
Asset Replacement funds for: Sewer & Water			
5030 Sewer . . . . .			
5040 Water . . . . .			
5050 Replacement of equipment . . . . .		19,477,630	
5060 Sick leave . . . . .		4,553,015	
5070 Insurance . . . . .		1,079,138	
5080 Workplace Safety and Insurance Board (WSIB) . . . . .		2,499,377	
5090 Post-employment benefits . . . . .			
5091 Tax rate stabilization . . . . .		5,230,919	
5630 Lot levies . . . . .			
5660 Parking revenues . . . . .			
5670 Debenture repayment . . . . .			
5680 Exchange rate stabilization . . . . .			
<b>Per Service Purpose:</b>			
5205 General government . . . . .		1,096,604	
5210 Protection services . . . . .			
Transportation services:			
5215 Roadways . . . . .			
5216 Winter Control . . . . .		304,852	
5220 Transit . . . . .			
5221 Parking . . . . .		1,663,891	
5222 Street lighting . . . . .			
5223 Air transportation . . . . .			
Environmental services:			
5225 Wastewater system . . . . .		4,350,001	
5230 Storm water system . . . . .		-201,933	
5235 Waterworks system . . . . .		5,194,580	
5240 Solid waste collection . . . . .			
5245 Solid waste disposal . . . . .			
5246 Waste diversion . . . . .			
5250 Health services . . . . .			
5255 Social and family services . . . . .			
5260 Social housing . . . . .			
Recreation and cultural services:			
5265 Parks . . . . .			
5266 Recreation programs . . . . .		169,032	
5271 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .		-1,085,474	
5274 Recreation facilities - All Other . . . . .		746,047	
5275 Libraries . . . . .		381,387	
5276 Museums . . . . .			
5277 Cultural services . . . . .		1,723,640	
5280 Planning and development . . . . .		7,918,513	
5290 Other <input type="text" value="Gasworks"/> . . . . .		14,736,153	
<b>Obligatory Deferred Revenue:</b>			
5610 Development Charges Act - Non-discounted services . . . . .	14,575,241		
5620 Development Charges Act - Discounted services . . . . .	1,285,749		
5640 Subdivider contributions . . . . .			
5650 Recreational land (the Planning Act) . . . . .	6,579,273		
5661 Building Code Act, 1992 (Section 1.9.1.1 (d)) . . . . .	7,705,113		
5690 Gasoline Tax - Province . . . . .			
5691 Gasoline Tax - Federal . . . . .	4,796,771		
5692 Canada Transit Funding (Bill C-48) . . . . .			
5693 Building Canada Fund (BCF) . . . . .			
5695 Other <input type="text"/>			
5696 Other <input type="text"/>			
5697 Other <input type="text"/>			
5698 Other <input type="text"/>			
5699 Other <input type="text"/>			
<b>9930 TOTAL</b>	<b>34,942,147</b>	<b>69,837,372</b>	<b>0</b>

2018.01

**FIR2018: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**Schedule 61**

**DEVELOPMENT CHARGES RESERVE FUNDS**

for the year ended December 31, 2018

	Development Charges Proceeds					Development Charges Disbursements					Balance December 31
	Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	
	1	2	3	5	6	7	8	9	10	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>Development Charges</b>											
0205 General Government . . . . .	0	1,138,790			1,138,790	8,868	1,048,790			1,057,658	81,132
0210 Fire Protection . . . . .	280,679	108,243			108,243		375,000			375,000	13,922
0215 Police Protection . . . . .	0				0					0	0
0220 Roads and Structures . . . . .	1,498,987	180,203			180,203		196,825			196,825	1,482,365
0225 Transit . . . . .	0				0					0	0
0230 Wastewater . . . . .	11,729,519	3,482,772			3,482,772		4,009,832			4,009,832	11,202,459
0235 Stormwater . . . . .	824,444	438,816			438,816	24,829	523,308			548,137	715,123
0240 Water . . . . .	541,587	97,970			97,970		117,320			117,320	522,237
0245 Emergency Medical Services . . . . .					0					0	0
0250 Homes for the Aged . . . . .	0				0					0	0
0255 Daycare . . . . .					0					0	0
0260 Housing . . . . .	0				0					0	0
0265 Parkland Development . . . . .	1,748,146	900,278			900,278		1,946,262			1,946,262	702,162
0270 GO Transit . . . . .	0				0					0	0
0275 Library . . . . .	0	928,023			928,023	29,023	899,000			928,023	0
0280 Recreation . . . . .	892,843	239,884			239,884		549,141			549,141	583,586
0285 Development Studies . . . . .	501,331	8,169			8,169	-48,504				-48,504	558,004
0286 Parking . . . . .	0	614,000			614,000		614,000			614,000	0
0287 Animal Control . . . . .	0				0					0	0
0288 Municipal Cemeteries . . . . .	0				0					0	0
0290 Other . . . . .	0				0					0	0
0295 Other . . . . .	0				0					0	0
0296 Other . . . . .	0				0					0	0
0297 Other . . . . .	0				0					0	0
<b>0299 TOTAL</b>	<b>18,017,536</b>	<b>8,137,148</b>	<b>0</b>	<b>0</b>	<b>8,137,148</b>	<b>14,216</b>	<b>10,279,478</b>	<b>0</b>	<b>0</b>	<b>10,293,694</b>	<b>15,860,990</b>



**FIR2018: Kitchener C** **Schedule 70**  
**Asmt Code: 3012** **CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
**MAH Code: 25102** **for the year ended December 31, 2018**

Financial Assets		1
		\$
0299	Cash and cash equivalents . . . . .	42,379,340
	<b>Accounts receivable</b>	
0410	Canada . . . . .	
0420	Ontario . . . . .	1,768
0430	Upper-tier . . . . .	1,851,705
0440	Other municipalities . . . . .	58,510
0450	School boards . . . . .	80,107
0490	Other receivables . . . . .	36,668,851
0499	<b>Subtotal</b>	<b>38,660,941</b>
	<b>Taxes receivable</b>	
0610	Current year's levies . . . . .	8,537,028
0620	Previous year's levies . . . . .	2,605,370
0630	Prior year's levies . . . . .	5,455,246
0640	Penalties and interest . . . . .	9,065,288
0690	LESS: Allowance for uncollectables . . . . .	7,823,139
0699	<b>Subtotal</b>	<b>17,839,793</b>
	<b>Investments *</b>	
0805	Canada . . . . .	
0810	Ontario . . . . .	3,617,391
0815	Municipal . . . . .	0
0820	Government business enterprises . . . . .	216,333,517
0828	Other <input type="text" value="Banks and Other Provinces"/>	178,882,249
0829	<b>Subtotal</b>	<b>398,833,157</b>
	<b>Debt Recoverable from Others</b>	
0861	Municipalities (SLC 74 0630 01) . . . . .	0
0862	School Boards (SLC 74 0620 01) . . . . .	0
0863	Retirement Funds (SLC 74 0899 01) . . . . .	0
0864	Sinking Funds (SLC 74 1099 01) . . . . .	0
0865	Individuals . . . . .	
0868	Other <input type="text" value="Debt Recoverable from Kitchener Rangers"/>	6,861,345
0845	<b>Subtotal</b>	<b>6,861,345</b>
	<b>Other financial assets</b>	
0830	Inventories held for resale . . . . .	8,222,456
0831	Land held for resale . . . . .	
0835	Notes receivable . . . . .	520,388
0840	Mortgages receivable . . . . .	
0850	Deferred taxes receivable . . . . .	-13,442
0890	Other <input type="text"/>	
0898	<b>Subtotal</b>	<b>8,729,402</b>
9930	<b>TOTAL Financial Assets</b>	<b>513,303,978</b>
8010	* Market value of Investments included in Line 0829 . . . . .	184,344,127

2018.01

**FIR2018: Kitchener C**

**Schedule 70**

Asmt Code: 3012  
MAH Code: 25102

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION**  
for the year ended December 31, 2018

<b>Liabilities</b>		1
<b>Temporary loans</b>		\$
2010	Operating purposes	
<b>Tangible Capital Assets:</b>		
2020	Canada	
2030	Ontario	
2040	Other	
2099	<b>Subtotal</b>	0
<b>Accounts Payable</b>		
2210	Canada	
2220	Ontario	198,605
2230	Upper-tier	10,043,098
2240	Other municipalities	119,079
2250	School boards	2,851,674
2260	Interest on debt	
2270	Trade accounts payable	23,639,393
2290	Other	75,967,051
2299	<b>Subtotal</b>	112,818,900
2301	Estimated Tax Liabilities (PS3510)	
<b>Deferred revenue</b>		
2410	Obligatory reserve funds (SLC 60 2099 01)	34,942,147
2490	Other	23,514,724
2499	<b>Subtotal</b>	58,456,871
<b>Long term liabilities</b>		
2610	Debt issued	
2620	Debt payable to others	71,178,897
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	<b>Subtotal</b>	71,178,897
<b>Solid Waste Management Facility Liabilities</b>		
2799	Solid waste landfill closure and post-closure	
<b>Post employment benefits</b>		
2810	Accumulated sick leave	19,611,287
2820	Accrued vacation pay	
2830	Accrued pensions payable	
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	9,576,900
2898	Other	19,862,168
2899	<b>Subtotal post employment benefits</b>	49,050,355
<b>Liability for contaminated sites</b>		
2910	Remediation costs of contaminated sites	
9940	<b>TOTAL Liabilities</b>	291,505,023
9945	<b>Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)</b>	221,798,955
<b>Non-Financial Assets</b>		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11)	1,185,483,730
6250	Inventories of Supplies	3,087,990
6260	Prepaid Expenses	1,279,152
6299	<b>Total Non-Financial Assets</b>	1,189,850,872
9970	<b>Total Accumulated Surplus/(Deficit)</b>	1,411,649,827
<b>Analysis of the Accumulated Surplus/(Deficit)</b>		1
		\$
6410	Equity in Tangible Capital Assets	1,185,483,730
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	69,837,372
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	69,700,127
<b>Local boards</b>		
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	100,000
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	235,621
5076	Other	
5077	Other	
5078	Other	
5079	Other	
5098	<b>Total Local Boards</b>	335,621
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	216,333,516
6601	Unfunded Employee Benefits	-49,050,355
6602	Unfunded Landfill closure costs	
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	-9,811,287
6620	Other	-71,178,897
6630	Other	
6640	Other	
6699	<b>Total Other</b>	-130,040,539
9971	<b>Total Accumulated Surplus/(Deficit)</b>	1,411,649,827



2018.01001

# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2018

### Continuity of Taxes Receivable

		9
		\$
0210	Taxes receivable, beginning of year . . . . .	17,598,131
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	2,988,921
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	423,032,418
0225	PLUS: Current Year Penalties and Interest . . . . .	2,983,094
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	422,658,872
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	5,563,917
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	539,982
0280	PLUS: <input type="text"/>	
0290	Taxes receivable, end of year . . . . .	17,839,793

### Cash Collections

		9
		\$
0610	Current year's tax . . . . .	419,696,272
0620	Previous year's tax . . . . .	553,588
0630	Penalties and interest . . . . .	2,409,012
0640	Amounts added to tax bills for collection purposes only . . . . .	
0690	Other <input type="text"/>	
0699	<b>TOTAL Cash Collections</b>	422,658,872

2018.01001

# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE for the year ended December 31, 2018

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
1099	Municipal Act (353, 354, 357, 358, RfR) . . . . .	926,832	5,918	307,940	14,570	1,255,260	991,789	1,613,099	3,860,148	
1299	Discounts for Advance Payments (Mun. Act 345(10)) . . . . .								0	
1499	Tax Credit (Mun. Act 474.3) . . . . .						150		150	
1699	Tax Cancellation - Low income seniors and Disabled persons (Mu . . . . .					0			0	
1810	Rebates to Commercial properties (Mun. Act 362) . . . . .					0	57,032		57,032	
1820	Rebates to Industrial properties (Mun. Act 362) . . . . .					0			0	
1899	<b>Subtotal</b>	0	0	0	0	0	57,032	0	57,032	
2099	Rebates for Charities (Mun. Act 361) . . . . .	92,511	658	31,629	1,587	126,385	66,890	112,938	306,213	
2299	Vacant Unit Rebates (Mun. Act 364) . . . . .	408,016	2,691	132,074	6,457	549,238	283,701	478,860	1,311,799	
2399	Reduction for Heritage Property (Mun. Act 365.2) . . . . .	1,297				1,297	2,624		3,921	
2890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Rebates for Charitable BIA</td></tr></table>	Rebates for Charitable BIA					0	9,051		9,051
Rebates for Charitable BIA										
2891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Vacancy Unit Rebates BIA</td></tr></table>	Vacancy Unit Rebates BIA					0	15,603		15,603
Vacancy Unit Rebates BIA										
2892	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2893	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
2899	<b>Tax adjustments before allowances</b>	1,428,656	9,267	471,643	22,614	0	1,932,180	1,426,840	2,204,897	

  

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1 \$	French - Public 2 \$	English - Separate 3 \$	French - Separate 4 \$	Other 5 \$				
4010	Tax sale, Tax registration accounts . . . . .								0	
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A . . . . .					0			0	
4420	Net Impact of 5% Capping Limit Program . . . . .					0			0	
4890	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td>Increase in Allowance</td></tr></table>	Increase in Allowance					0	539,982		539,982
Increase in Allowance										
4891	Other <table border="1" style="display: inline-table; vertical-align: middle;"><tr><td></td></tr></table>						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	539,982	0	539,982	

  

Additional Information		SCHOOL BOARDS					TOTAL Education 6	Lower-Tier (Single-Tier) 7	Upper-Tier 8	TOTAL Tax Adjustment 9
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5	\$	\$	\$	\$
6010	Recovery of Tax Deferrals . . . . .						0			0
7010	Entitlement of School Boards . . . . .	70,863,290	317,978	19,412,339	793,287	1,419	91,388,313			

2018.01001

# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

### 1. Debt burden of the municipality

All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities		1
		\$
0210	To Ontario and agencies . . . . .	
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	
0297	Other <input type="text"/>	
0298	Other <input type="text"/>	
0299	<b>Subtotal</b>	0
0499	PLUS: All debt assumed by the municipality from others . . . . .	71,178,897
LESS: All debt assumed by others		
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0697	Other <input type="text"/>	
0698	Other <input type="text"/>	
0699	<b>Subtotal</b>	0
LESS: Debt retirement funds		
0810	Sewer . . . . .	
0820	Water . . . . .	
0896	Other <input type="text"/>	
0897	Other <input type="text"/>	
0898	Other <input type="text"/>	
0899	<b>Subtotal</b>	0
LESS: Own sinking funds (Actual balances)		
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1096	Other <input type="text"/>	
1097	Other <input type="text"/>	
1098	Other <input type="text"/>	
1099	<b>Subtotal</b>	0
9910	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	71,178,897

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

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	71,178,897
1230	Long term bank loans . . . . .	
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	
1280	Construction Financing Debentures . . . . .	
1297	Other <input type="text"/>	
1298	Other <input type="text"/>	
9920	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	71,178,897

### 3. Debt burden of the municipality: Analysed by function

1405	General government . . . . .	8,306,239
1410	Protection services . . . . .	4,213,979
Transportation services:		
1415	Roadways . . . . .	3,890,140
1416	Winter Control . . . . .	
1420	Transit . . . . .	
1421	Parking . . . . .	7,105,989
1422	Street Lighting . . . . .	
1423	Air Transportation . . . . .	
Environmental services:		
1425	Wastewater system . . . . .	
1430	Storm water system . . . . .	616,683
1435	Waterworks system . . . . .	
1440	Solid Waste collection . . . . .	
1445	Solid Waste disposal . . . . .	
1446	Waste diversion . . . . .	
1450	Health services . . . . .	635,862
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
Recreation and cultural services:		
1465	Parks . . . . .	1,545,471
1466	Recreation programs . . . . .	
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	2,466,234
1474	Recreation facilities - All Other . . . . .	9,833,084
1475	Libraries . . . . .	20,882,588
1476	Museums . . . . .	
1477	Cultural services . . . . .	
1480	Planning and development . . . . .	292,370
1490	Other long term liabilities . . . . .	11,390,258
9930	<b>TOTAL Net Long Term Liabilities of the Municipality</b>	71,178,897

# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2018

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

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

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

1810	Own funds . . . . .	<input type="text"/>
------	---------------------	----------------------

**6. Details of sinking fund balance**

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

**7. Long term commitments at year end**

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

**FIR2018: Kitchener C**

Asmt Code: 3012  
MAH Code: 25102

**Schedule 74**  
**LONG TERM LIABILITIES AND COMMITMENTS**  
for the year ended December 31, 2018

**8. Contingent liabilities**

2610	Pending or threatened litigation . . . . .	
2620	Retroactive wage settlements . . . . .	
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .	
2640	Outstanding loans guaranteed . . . . .	
2698	Other <input type="text"/>	
2699	<b>TOTAL</b>	

Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 \$	Number of Years Payable Over 3 Years
Y			
N			
N			
N			
			0

**10. Debt Charges for the current year**

Recovered from the Consolidated Statement of Operations	
3012	General Tax Rates . . . . .
3014	Other . . . . .
3015	Tile Drainage/Shoreline Assistance . . . . .
3020	Recovered from reserve funds . . . . .
Recovered from unconsolidated entities:	
3030	Electricity . . . . .
3040	Gas . . . . .
3050	Telephone . . . . .
3097	Other <input type="text"/>
3098	Other <input type="text"/>
3099	<b>TOTAL</b>

Principal 1 \$	Interest 2 \$	Total 3 \$
9,800,091	2,275,177	
1,222,059	605,627	
11,022,150	2,880,804	

**Line 3099 includes:**

3110	Lump sum (balloon) repayments of long term debt . . . . .	
3120	Provincial Grant funding for repayment of long term debt . . . . .	


**Analysis of Lease Purchase Agreements (Tangible Capital Leases)**

3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .	
------	--	--

		0
--	--	---

**11. Long term debt refinanced**

3410	Repayment of Provincial Special Assistance . . . . .
3420	Other long term debt refinanced . . . . .

Principal 1 \$	Interest 2 \$

**FIR2018: Kitchener C**

Asmt Code: 3012

MAH Code: 25102

**Schedule 74  
LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2018

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2019 . . . . .	11,272,884	2,615,010						
3220	Year 2020 . . . . .	10,437,731	2,206,856						
3230	Year 2021 . . . . .	9,544,187	1,827,741						
3240	Year 2022 . . . . .	11,640,113	1,482,020						
3250	Year 2023 . . . . .	6,389,518	1,065,681						
3260	Years 2024 to 2028 . . . . .	20,786,838	2,130,734						
3270	Years 2029 onwards . . . . .	1,107,626	196,682						
3280	Int. to be earned on sink. funds .								
3299	<b>TOTAL</b>	<b>71,178,897</b>	<b>11,524,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13. Other notes

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

[FIR.mah@ontario.ca](mailto:FIR.mah@ontario.ca)

3601

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

# FIR2018: Kitchener C

Asmt Code: 3012

MAH Code: 25102

## Schedule 76 GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2018

### GOVERNMENT BUSINESS ENTERPRISES

#### STATEMENT OF FINANCIAL POSITION

		Please Specify GBE					Total
		Kitchener Power Corp.	Kitchener Generation Corporation				
		1	2	3	4	5	20
		\$	\$	\$	\$	\$	\$
<b>Assets</b>							
0210	Current . . . . .	65,862,000	7,029				65,869,029
0220	Capital . . . . .	247,059,000	2,787,020				249,846,020
0297	Other . . . . .						0
0298	Other <u>Regulatory Assets</u> . . . . .	7,366,000					7,366,000
0299	<b>Total Assets</b>	<b>320,287,000</b>	<b>2,794,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>323,081,049</b>
<b>Liabilities</b>							
0410	Current . . . . .	33,259,000	8,547				33,267,547
0420	Long-term . . . . .	77,569,000	2,596,631				80,165,631
0497	Other . . . . .	46,372,000					46,372,000
0498	Other <u>Regulatory Liabilities</u> . . . . .	8,237,000					8,237,000
0499	<b>Total Liabilities</b>	<b>165,437,000</b>	<b>2,605,178</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,042,178</b>
9910	<b>Net Equity</b>	<b>154,850,000</b>	<b>188,871</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>155,038,871</b>
0610	Municipality's Share						0
<b>STATEMENT OF OPERATIONS</b>							
0810	Revenues . . . . .	244,310,000	391,313				244,701,313
0820	Expenses . . . . .	233,357,000	377,482				233,734,482
9920	<b>Net Income (Loss)</b>	<b>10,953,000</b>	<b>13,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,966,831</b>
1010	Municipality's Share	10,104,143	13,831				10,117,974
1020	Dividends paid	3,755,313					3,755,313

# FIR2018: Kitchener C

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## Schedule 79 COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2018

### Community Improvement Plans (Section 28 of the Planning Act)

#### Grants

2010	Environment Site Assessment/Remediation . . . . .
2020	Development/Redevelopment of Land/Buildings . . . . .

Total Value of all approved Grants, Loans & Tax Assistance	Number of Approved Grants/Loans/Tax Assistance Applications
1 \$	2 #
388,225	5
289,462	6

#### Loans

2210	Loans issued in current year (2018) . . . . .
2220	Outstanding Loans as of 2018 . . . . .

26,229	2

#### Tax Assistance (per Municipal Act 365.1 ss21)

2410	Cancellation . . . . .
2420	Deferral . . . . .


#### Long Term Commitments for Grants, Loans or Tax Assistance beyond 2018

2610	Year: 2019 . . . . .
2620	Year: 2020 . . . . .
2630	Year: 2021 . . . . .
2640	Year: 2022 . . . . .
2650	Year: 2023 . . . . .
2660	Years beyond 2023 . . . . .

91,594
93,425
95,294
97,200
99,144
416,807



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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2018

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
<b>1. Municipal workforce profile</b>				
<b>Employees of the Municipality</b>				
0205	Administration . . . . .	380.00	137.00	28.00
0210	Fire . . . . .	230.00	1.00	0.00
0211	Uniform . . . . .	218.00	1.00	0.00
0212	Civilian . . . . .	12.00	0.00	0.00
0215	Police . . . . .	0.00	0.00	0.00
0216	Uniform . . . . .			
0217	Civilian . . . . .			
0260	Court Security . . . . .	0.00	0.00	0.00
0261	Uniform . . . . .			
0262	Civilian . . . . .			
0263	Prisoner Transportation . . . . .	0.00	0.00	0.00
0264	Uniform . . . . .			
0265	Civilian . . . . .			
0220	Transit . . . . .			
0225	Public Works . . . . .	347.00	22.00	39.00
0227	Ambulance . . . . .	0.00	0.00	0.00
0228	Uniform . . . . .			
0229	Civilian . . . . .			
0230	Health Services . . . . .			
0235	Homes for the Aged . . . . .			
0240	Other Social Services . . . . .			
0245	Parks and Recreation . . . . .	150.00	1,218.00	29.00
0250	Libraries . . . . .			
0255	Planning . . . . .	42.00	91.00	7.00
0290	Other . . . . .	16.00	1.00	5.00
<b>0298</b>	<b>Subtotal</b>	<b>1,165.00</b>	<b>1,470.00</b>	<b>108.00</b>
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	76%	37%	79%
<b>Employees of Joint Local Boards</b>				
0305	Administration . . . . .			
0310	Fire . . . . .	0.00	0.00	0.00
0311	Uniform . . . . .			
0312	Civilian . . . . .			
0315	Police . . . . .	0.00	0.00	0.00
0316	Uniform . . . . .			
0317	Civilian . . . . .			
0360	Court Security . . . . .	0.00	0.00	0.00
0361	Uniform . . . . .			
0362	Civilian . . . . .			
0363	Prisoner Transportation . . . . .	0.00	0.00	0.00
0364	Uniform . . . . .			
0365	Civilian . . . . .			
0320	Transit . . . . .			
0325	Public Works . . . . .			
0327	Ambulance . . . . .	0.00	0.00	0.00
0328	Uniform . . . . .			
0329	Civilian . . . . .			
0330	Health Services . . . . .			
0335	Homes for the Aged . . . . .			
0340	Other Social Services . . . . .			
0345	Parks and Recreation . . . . .	25.00	197.00	0.00
0350	Libraries . . . . .	87.00	73.00	0.00
0355	Planning . . . . .	4.00	1.00	0.00
0390	Other . . . . .			
<b>0398</b>	<b>Subtotal</b>	<b>116.00</b>	<b>271.00</b>	<b>0.00</b>
<b>0399</b>	<b>TOTAL</b>	<b>1,281.00</b>	<b>1,741.00</b>	<b>108.00</b>

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**Schedule 80  
STATISTICAL INFORMATION**

for the year ended December 31, 2018

		Own Municipality	Other Munic., School Boards	Provincial	Federal
		1	2	3	4
		\$	\$	\$	\$
<b>2. Selected investments of own sinking funds as at Dec. 31</b>					
0610	Own sinking funds . . . . .				
<b>3. Municipal procurement this year</b>					
		Number of Contracts	Value of Contracts		
		1	2		
		#	\$		
1010	Total construction contracts awarded . . . . .	34	60,819,840		
1020	Construction contracts awarded at \$100,000 or greater . . . . .	30	60,486,638		
<b>4. Building permit information</b>					
		Number of Building Permits	Total Value of Building Permits		
		1	2		
		#	\$		
1210	Residential properties . . . . .	1,354	208,425,325		
1220	Multi-Residential properties . . . . .	797	188,565,853		
1230	All other property classes . . . . .	473	169,143,703		
1299	<b>Subtotal</b>	<b>2,624</b>	<b>566,134,881</b>		
<b>5. Insured value of physical assets</b>					
		1			
		\$			
1410	Buildings . . . . .	562,621,657			
1420	Machinery and equipment . . . . .	18,645,302			
1430	Vehicles . . . . .	35,273,898			
1497	Other <input type="text"/>				
1498	Other <input type="text"/>				
1499	<b>Subtotal</b>	<b>616,540,857</b>			
<b>6. Total Dollar Losses due to Structural Fires</b>					
		1			
		\$			
1510	Losses due to structural fires, averaged over 3 yrs (2016 - 2018) . . . . .	4,944,171			

2018.01001

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## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2018

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Statement of Operations: Expenses 4 \$	Comments 5
1601	Animal Control	Protective inspection and control	0440	993,262	
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2018.01001

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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

(i) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

2018.01001

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## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2018

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

Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munc. Contributions Consolidated  4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851	THE CENTRE IN THE SQUARE INC	1602	100%		
0852	KITCHENER PUBLIC LIBRARY	1604	100%		
0853	KITCHENER DOWNTOWN IMPROVEMENT AREA	1805	100%		
0854	BELMONT IMPROVEMENT AREA	1805	100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

**FIR2018: Kitchener C**

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**Schedule 80**  
**STATISTICAL INFORMATION**  
for the year ended December 31, 2018

9. Building Permit Information (Performance Measures)		Column 1	Column 2	Column 3	Description
		#	#	#	LIST
1300	What method does your municipality use to determine total construction value?				Other Method (Please describe below)
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.				10 percent less than 2015 TACBOC CVS
<b>Total Value of Construction Activity</b>		1			
		\$			
1304	Total Value of Construction Activity for 2018 based on permits issued.	566,134,881			
<b>Review of Complete Building Permit Applications:</b> Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):		Median Number of Working Days			
		1			
		#			
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres) Reference : provincial standard is 10 working days	8			
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) Reference : provincial standard is 15 working days	13			
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional) Reference : provincial standard is 20 working days	16			
1312	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.	19			
		Number of Complete Applications	Number of Incomplete Applications	Total Number of Complete and Incomplete Applications	
		1	2	#	
		#	#	#	
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)	1,692	336	2,028	
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)	107	68	175	
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)	264	160	424	
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications	8	5	13	
1322	<b>Subtotal</b>	2,071	569	2,640	
Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category. Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.					
<b>10. Planning and Development</b>		Residential Units within Settlement Areas	Total Residential Units	Total Secondary Units	
		1	2	3	
		#	#	#	
1350	Land Use Planning (using building permit information) Number of residential units in new detached houses	303	303	14	
1352	Number of residential units in new semi-detached houses	28	28	0	
1354	Number of residential units in new row houses	405	405	0	
1356	Number of residential units in new apartments/condo apartments	421	421	0	
1358	<b>Subtotal</b>	1,157	1,157	14	
<b>Land Designated for Agricultural Purposes</b>		Hectares			
		1			
		#			
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2018.	1,169			
<b>11. Transportation Services</b>		1			
		#			
1710	Roads : Total Paved Lane Km	1,571			
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	1,040			
		Column 1	Column 2	Column 3	Description
		1	2	3	4
		#	#	#	LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted.				PCI/2018
1730	Roads : Total UnPaved Lane Km	3			

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**Schedule 80**  
**STATISTICAL INFORMATION**  
 for the year ended December 31, 2018

1740	Winter Control : Total Lane Km maintained in winter	1,574
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area	
1755	Transit : Population of Service Area	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	20,621

Rating Of Bridges And Culverts		Number of structures where the condition of primary components is rated as good to very good, requiring only repair	Total Number
1765	Bridges	93	95
1766	Culverts	33	33
1767	<b>Subtotal</b>	<b>126</b>	<b>128</b>

Column 1	Column 2	Column 3	Description 4
#	#	#	LIST
1768	Have all bridges and culverts in the municipal system been rated?		Y
1769	Indicate the rating system used and the year the rating was conducted.		OSIM/2018

**12. Environmental Services**

		1
		#
1810	Wastewater Main Backups : Total number of backed up wastewater mains	27
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains	832
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated	0.000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater	0.000
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	673
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins)	0
1845	Water Treatment : Total Megalitres of Drinking Water Treated	0.000
1850	Water Main Breaks : Number of water main breaks in a year	98
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe	890
1860	Solid Waste Collection : Total tonnes collected from all property classes	0
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes	0
1870	Waste Diversion : Total tonnes diverted from all property classes	0

**13. Recreation Services**

		1
		#
1910	Trails : Total kilometres of trails (owned by municipality and third parties)	192
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned)	80,593
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned)	18,766

**14. Other Revenue (Used for the calculation of Operating Cost)**

		1
		\$
2310	Fire Services: Other revenue	289,995
2320	Paved Roads : Other revenue	7,245,815
2330	Solid Waste Disposal : Other revenue	
2340	Waste Diversion : Other Revenue	
2370	Assessment on Exempt Properties (Enter data from returned roll)	1,357,686,508

2018.01001

# FIR2018: Kitchener C

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# Schedule 81

## ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2018

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2020

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

**DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT**

		1
		\$
<b>Debt Charges for the Current Year</b>		
0210	Principal (SLC 74 3099 01) . . . . .	11,022,150
0220	Interest (SLC 74 3099 02) . . . . .	2,880,804
0299	<b>Subtotal</b>	<b>13,902,954</b>
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01) . . . . .	0
9910	<b>Total Debt Charges</b>	<b>13,902,954</b>

		1
		\$
<b>Excluded Debt Charges</b>		
1010	Electricity - Principal (SLC 74 3030 01) . . . . .	0
1020	Electricity - Interest (SLC 74 3030 02) . . . . .	0
1030	Gas - Principal (SLC 74 3040 01) . . . . .	0
1040	Gas - Interest (SLC 74 3040 02) . . . . .	0
1050	Telephone - Principal (SLC 74 3050 01) . . . . .	0
1060	Telephone - Interest (SLC 74 3050 02) . . . . .	0
1099	<b>Subtotal</b>	<b>0</b>
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02) . . . . .	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02) . . . . .	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02) . . . . .	0
1420	<b>Total Debt Charges to be Excluded</b>	<b>0</b>
9920	<b>Net Debt Charges</b>	<b>13,902,954</b>

		1
		\$
1610	Total Revenues (* Sale of Hydro Utilities Removed) (SLC 10 9910 01) . . . . .	455,060,237
<b>Excluded Revenue Amounts</b>		
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04) . . . . .	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC 10 0815 01) . . . . .	1,867,195
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01) . . . . .	1,063,810
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01) . . . . .	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01) . . . . .	7,011,057
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01) . . . . .	3,456,857
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01) . . . . .	5,074,936
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01) . . . . .	10,293,694
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01) . . . . .	1,497,836
2253	Other Deferred revenue earned (SLC 10 1814 01) . . . . .	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01) . . . . .	17,743,804
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01) . . . . .	10,117,974
2299	<b>Subtotal</b>	<b>58,127,163</b>
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged . . . . .	
2610	<b>Net Revenues</b>	<b>396,933,074</b>
2620	<b>25% of Net Revenues</b>	<b>99,233,269</b>
9930	<b>ESTIMATED ANNUAL REPAYMENT LIMIT</b>	<b>85,330,315</b>

For Illustration Purposes Only

Annual Interest Rate  @ Term  years =



2018.01

# FIR2018: Kitchener C

# Schedule 83

Asmt Code: 3012

## NOTES

MAH Code: 25102

for the year ended December 31, 2018

### NOTES

0010 Schedule 10 :

0020 Schedule 12 :

0030 Schedule 40 :

0040 Schedule 51 :

0050 Schedule 53 :

0060 Schedule 54 :

0070 Schedule 60 :

0080 Schedule 70 :

0090 Schedule 74 :

0110 Schedule - Other :

Population in the Declaration of the Municipal Treasurer was input as Stats Canada population. At the request of the Ministry we are providing MPAC population as well. MPAC reported population of 192,369. MPAC acknowledges the limitations of their data collection processes, and offers up that Statistics Canada population numbers are deemed to be the most accurate.