

# 1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23008

MUNICIPALITY OF: Guelph C

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Guelph C
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13

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	66,187,771	-	36,255,644	29,932,127
Direct water billings on ratepayers -- own municipality	2	3,512,742	-		3,512,742
-- other municipalities	3	5,269	-		5,269
Sewer surcharge on direct water billings -- own municipality	4	3,502,316	-		3,502,316
-- other municipalities	5	3,952	-		3,952
Subtotal	6	73,212,050	-	36,255,644	36,956,406
PAYMENTS IN LIEU OF TAXATION					
Canada	7	159,519	-	-	159,519
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	10,429	-		10,429
The Municipal Act, section 157	10	930,975	-		930,975
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	653,452	-	367,601	285,851
Ontario Hydro	13	159,839	-	-	159,839
Liquor Control Board of Ontario	14	11,738	-	-	11,738
Other	15	-	-	-	-
Municipal enterprises	16	214,958	-	-	214,958
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,140,910	-	367,601	1,773,309
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	936,300	-	-	936,300
Per Household Police	20	1,560,500	-	-	1,560,500
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	2,483,449	-	-	2,483,449
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	602,579	-	-	602,579
Subtotal	28	5,582,828	-	-	5,582,828
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	7,792,080			7,792,080
Canada specific grants	30	6,015			6,015
Other municipalities - grants and fees	31	38,808			38,808
Fees and service charges	32	13,705,047			13,705,047
Subtotal	33	21,541,950			21,541,950
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,183,309	-	-	1,183,309
Fines	37	69,539			69,539
Penalties and interest on taxes	38	452,850			452,850
Investment income - from own funds	39	1,119,456			1,119,456
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	18,764			18,764
Contributions from non-consolidated entities	45	-			-
--	46	37,799			37,799
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	2,881,717	-	-	2,881,717
TOTAL REVENUE	51	105,359,455	-	36,623,245	68,736,210

*For the year ended December 31, 1988.*

## Guelph C

2LT - OP  
4

[illegible]

*For the year ended December 31, 1988.*

## Guelph C

**2LT - OP**

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1988.*

## Guelph C

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	86,493,253	12,349,951	5,258,025	23.874000	28.087000	2,064,940	346,873	147,682	38,437	6,151	5,806	2,609,889
Separate consolidated													
Total all school board taxation	0						20,665,378	10,302,984	4,428,261	380,282	228,334	250,405	36,255,644

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1988.*

## This Schedule Not Required For This Municipality

[illegible]



1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Guelph C

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	83,994	-	-	210,912
Protection to Persons and Property					
Fire	2	-	-	-	12,435
Police	3	-	-	-	128,791
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	42,774
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	184,000
Transportation services					
Roadways	8	1,539,622	-	-	1,500,268
Winter Control	9	785,711	-	-	-
Transit	10	901,483	-	-	2,932,571
Parking	11	-	-	-	2,445,567
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,226,816	-	-	6,878,406
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	607,398
Garbage Collection	19	-	-	-	57,805
Garbage Disposal	20	102,540	-	-	3,944,192
Pollution Control	21	-	-	-	1,273
--	22	-	-	-	-
Subtotal	23	102,540	-	-	4,610,668
Health Services					
Public Health Services	24	-	-	18,612	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	18,612	-
Social and Family Services					
General Assistance	31	3,336,725	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	725,849	-	-	-
--	35	-	-	-	-
Subtotal	36	4,062,574	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	42,045	-	-	1,525,536
Libraries	38	210,230	-	20,196	173,114
Other Cultural	39	46,281	6,015	-	7,697
Subtotal	40	298,556	6,015	20,196	1,706,347
Planning and Development					
Planning and Development	41	17,600	-	-	104,707
Commercial and Industrial	42	-	-	-	10,007
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	17,600	-	-	114,714
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,792,080	6,015	38,808	13,705,047

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality	
Guelph C	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	1,379,428	30,240	1,897,781	32,190	-	-	3,339,639
Protection to Persons and Property								
Fire	2	5,360,403	-	568,575	160,207	-	-	6,089,185
Police	3	6,718,569	-	1,543,374	205,750	-	-	8,467,693
Conservation Authority	4	-	44,758	-	-	502,635	-	547,393
Protective inspection and control	5	669,323	-	269,211	-	-	-	938,534
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	12,748,295	44,758	2,381,160	365,957	502,635	-	16,042,805
Transportation services								
Roadways	8	4,998,546	767,871	319,990	1,777,597	195,750	-	8,059,754
Winter Control	9	576,392	-	995,264	-	-	-	1,571,656
Transit	10	2,387,496	30,170	1,458,826	24,641	-	-	3,901,133
Parking	11	283,150	1,076,923	1,361,304	109,679	-	-	2,831,056
Street Lighting	12	-	-	602,220	-	-	-	602,220
Air Transportation	13	-	26,300	-	-	36,932	-	63,232
--	14	-	-	-	-	-	-	-
Subtotal	15	8,245,584	1,901,264	4,737,604	1,911,917	232,682	-	17,029,051
Environmental services								
Sanitary Sewer System	16	196,466	71,817	150,086	-	-	-	418,369
Storm Sewer System	17	44,178	503,686	41,473	-	-	-	589,337
Waterworks System	18	753,150	623,910	2,052,113	138,574	-	-	3,567,747
Garbage Collection	19	411,440	-	1,179,194	-	-	-	1,590,634
Garbage Disposal	20	379,097	-	870,923	476,258	-	-	1,726,278
Pollution Control	21	451,055	1,099,875	1,966,829	8,546	-	-	3,526,305
--	22	63,529	-	462,880	114,499	-	-	640,908
Subtotal	23	2,298,915	2,299,288	6,723,498	737,877	-	-	12,059,578
Health Services								
Public Health Services	24	-	-	-	-	538,373	-	538,373
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	141,353	-	1,985,983	-	-	2,127,336
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	141,353	-	1,985,983	538,373	-	2,665,709
Social and Family Services								
General Assistance	31	-	-	-	-	4,597,357	-	4,597,357
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	416,000	-	416,000
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	969,276	-	969,276
Subtotal	36	-	-	-	-	5,982,633	-	5,982,633
Recreation and Cultural Services								
Parks and Recreation	37	2,723,513	299,081	2,063,297	119,647	-	-	5,205,538
Libraries	38	1,221,934	-	973,579	15,401	-	-	2,210,914
Other Cultural	39	156,197	-	72,122	-	373,336	-	601,655
Subtotal	40	4,101,644	299,081	3,108,998	135,048	373,336	-	8,018,107
Planning and Development								
Planning and Development	41	580,927	-	103,024	-	-	-	683,951
Commercial and Industrial	42	186,349	-	168,312	-	275,909	-	630,570
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	767,276	-	271,336	-	275,909	-	1,314,521
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	29,541,142	4,715,984	19,120,377	5,168,972	7,905,568	-	66,452,043

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	7,701,388	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,313,762	
Reserves and Reserve Funds	3	6,247,475	
Subtotal	4	7,561,237	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
P.R.I.D.E. Program	60	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	3,780,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	3,780,000	
Grants and Loan Forgiveness			
Ontario	20	3,428,062	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	3,428,062	
Other Financing			
Prepaid Special Charges	24	519,615	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	519,615	
Total Sources of Financing	33	15,288,914	
Applications			
Own Expenditures			
Short Term Interest Costs	34	922,401	
Other	35	16,409,765	
Subtotal	36	17,332,166	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	17,332,166	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	9,744,640	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	9,744,640	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	9,744,640	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Guelph C

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	76,203
Protection to Persons and Property					
Fire	2	-	-	-	52,993
Police	3	-	-	-	274,222
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	327,215
Transportation services					
Roadways	8	281,974	-	-	3,420,296
Winter Control	9	-	-	-	-
Transit	10	-	-	-	24,641
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	281,974	-	-	3,444,937
Environmental services					
Sanitary Sewer System	16	-	-	-	23,394
Storm Sewer System	17	-	-	-	1,245,103
Waterworks System	18	535,800	-	-	2,908,113
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	269,425	-	-	604,418
Pollution Control	21	1,626,844	-	-	2,529,495
--	22	-	-	-	-
Subtotal	23	2,432,069	-	-	7,310,523
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	556,300
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	556,300
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	714,019	-	-	1,141,796
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	714,019	-	-	1,141,796
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	4,475,192
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	4,475,192
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,428,062	-	-	17,332,166

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Guelph C

7  
11

			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	191,628	
Emergency measures	6	-	
Subtotal	7	191,628	
Transportation services			
Roadways	8	4,569,411	
Winter Control	9	-	
Transit	10	-	
Parking	11	4,150,000	
Street Lighting	12	-	
Air Transportation	13	40,000	
--	14	-	
Subtotal	15	8,759,411	
Environmental services			
Sanitary Sewer System	16	514,840	
Storm Sewer System	17	3,367,417	
Waterworks System	18	3,038,904	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	8,422,380	
--	22	-	
Subtotal	23	15,343,541	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	251,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	251,000	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Recreation and Cultural Services			
Parks and Recreation	37	1,975,600	
Libraries	38	-	
Other Cultural	39	-	
Subtotal	40	1,975,600	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	8,650,772	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	8,650,772	
Electricity	48	704,000	
Gas	49	-	
Telephone	50	-	
Total	51	35,875,952	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Guelph C

For the year ended December 31, 1988.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	8,643,355	
: To Canada and agencies	2	223,380	
: To other	3	27,042,000	
	4	35,908,735	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	32,783	
:Other municipalities	8	-	
	9	32,783	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	35,875,952	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	27,265,380	
Installment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	8,610,572	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	1,615,898	
- par value of this amount in U.S. dollars	26	1,337,000	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds	29	-	
Ministry of the Environment - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	-	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	3,727,345	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	3,727,345	Total

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Guelph C
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For the year ended December 31, 1988.

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1988 Debt Charges					
			principal		interest
			1		2
			\$		\$
Recovered from the consolidated revenue fund	50	1,590,843	1,366,199		
- general tax rates *	51	-	-		
- special are rates and special charges	52	5,000	560		
- benefitting landowners	53	660,093	1,093,289		
- user rates (consolidated entities)	54	849,629	437,137		
Recovered from reserve funds	55	65,000	84,649		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	15,000	1,500		
- gas and telephone	58	-	-		
--	59	-	-		
--					
--					
Total	78	3,185,565	2,983,334		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		1		3	
		2		4	
		\$		\$	
1989	60	2,111,939	2,575,087	920,629	396,161
1990	61	4,031,761	2,347,267	946,589	303,515
1991	62	2,226,395	1,877,412	852,067	208,078
1992	63	2,165,714	1,637,259	828,286	122,766
1993	64	3,468,000	1,400,757	440,000	55,115
1994-1998	65	8,020,000	2,939,844	70,000	15,659
1999 onwards	79	480,000	64,200	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	8,610,572	-	-	-
Total	71	31,114,381	12,841,826	4,057,571	1,101,294
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	-			
1990	73	816,000			
1991	74	5,058,000			
1992	75	7,185,000			
1993	76	8,816,000			
Total	77	21,875,000			
10. Other notes (attach supporting schedules as required)					

## 1988 FINANCIAL INFORMATION RETURN

Municipality

## Guelph C

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1988.*

[illegible]



1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Guelph C

9LT

13

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	10,326	16,183,956	402,802	-	16,586,758	16,021,731	390,375	157,551	-	16,569,657	- 6,775
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	38,281	3,287,013	63,167	-	3,350,180	3,274,819	-	42,397	-	3,317,216	5,317
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	3,456	13,765,534	342,659	-	14,108,193	13,613,600	345,230	133,865	-	14,092,695	- 12,042
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	36,381	2,630,897	50,394	-	2,681,291	2,609,889	-	33,788	-	2,643,677	- 1,233
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	88,444	35,867,400	859,022	-	36,726,422	35,520,039	735,605	367,601	-	36,623,245	- 14,733

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Guelph C
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10  
15

		1 \$
Balance at the beginning of the year	1	17,520,410
Revenues		
Contributions from revenue fund	2	3,855,210
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	8,154,569
Recreational land (the Planning Act)	61	38,108
Investment income - from own funds	5	1,611,572
- other	6	-
--	9	2,615
--	10	-
--	11	-
--	12	-
Total revenue	13	13,662,074
Expenditures		
Transferred to capital fund	14	6,247,475
Transferred to revenue fund	15	18,764
Charges for long term liabilities - principal and interest	16	1,286,766
--	63	558,879
--	20	361,917
--	21	-
Total expenditure	22	8,473,801
Balance at end of year for:		
Reserves	23	4,701,185
Reserve Funds	24	18,007,498
Total	25	22,708,683
Analysed as follows:		
Working funds	26	96,402
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	821,194
Sick leave	31	3,727,345
Insurance	32	-
Workers' compensation	33	240,406
Capital expenditure - general administration	34	-
- roads	35	189,024
- sanitary and storm sewers	36	-
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	948,355
- other and unspecified	42	1,225,832
Lot levies and subdivider contributions	44	6,998,471
Recreational land (the Planning Act)	46	563,530
Parking revenues	45	463,583
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
--	52	56,245
--	53	7,378,296
--	54	-
--	55	-
--	56	-
--	57	
Total	58	22,708,683

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph C
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11  
16

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,463,252	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,411,596	
Region or county	4	-	
Other municipalities	5	20,443	
School Boards	6	12,472	portion of taxes
Waterworks	7	189,547	receivable for
Other (including unorganized areas)	8	1,844,554	business taxes
Taxes receivable			
Current year's levies	9	2,063,424	374,834
Previous year's levies	10	555,611	109,030
Prior year's levies	11	315,101	193,167
Penalties and interest	12	254,538	136,296
Less allowance for uncollectables (negative)	13	- 48,936	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	1,584,000	
Other	17	-	
Other current assets	18	2,302,605	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	35,875,952	
Other long term assets	20	-	-
Total	21	57,844,159	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph C
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11  
16

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	131,840		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	132,844		
Other	32	1,470,612		
Other current liabilities	33	2,499,747		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	8,733,922		
- special area rates and special charges	35	7,087,380		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	15,293,079		
Recoverable from Reserve Funds	38	4,057,571		
Recoverable from unconsolidated entities	39	704,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	22,708,683		
Accumulated net revenue (deficit)				
General revenue	42	941,376		
Special charges and special areas (specify)				
--	43	749		
--	44	- 5,988		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,168,171		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,679,546		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 14,733		
Unexpended capital financing / (unfinanced capital outlay)	58	- 9,744,640		
Total	59	57,844,159		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		70
Non-line Department Support Staff	2		55
Fire	3		111
Police	4		156
Transit	5		67
Public Works	6		154
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		71
Libraries	11		39
Planning	12		13
Total	13		736

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	24,349,602		800,622	
Employee benefits	15	4,296,990		93,928	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			62,838,438	
Previous years' tax	17			1,830,325	
Penalties and interest	18			436,312	
	19			65,105,075	
	20			-	
Discounts allowed					
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)	22			-	
- amounts written off	23			-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards					
	24			-	
- recoverable from general municipal revenues	25			-	
Transfers to tax sale and tax registration accounts	26			-	
The Municipal Elderly Residents' Assistance Act - reductions	27			-	
- refunds	28			-	
Other (specify)	80			-	
Total reductions	29			65,105,075	
Amounts added to the tax roll for collection purposes only	30			30,711	
Business taxes written off under subsection 495(1) of the Municipal Act	81			-	

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		1
Due date of first installment (YYYYMMDD)	32		19880301
Due date of last installment (YYYYMMDD)	33		0
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19880704
Due date of last installment (YYYYMMDD)	36		19881101
			\$
Supplementary taxes levied with1990 due date	37		-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1989	58	8,792,000	10,390,000	-	20,031,000
in 1990	59	31,974,000	14,438,000	-	12,526,000
in 1991	60	12,946,000	2,020,000	-	13,679,000
in 1992	61	13,679,000	-	-	17,383,000
in 1993	62	17,383,000	-	-	22,147,000
Total	63	84,774,000	26,848,000	-	85,766,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		548,857		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	31,210	2,107,645	1,405,097	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer					44	31,210	2,101,390	1,400,926	
In this municipality									
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
Loans or advances due to reserve funds as at December 31					84		4,960,246		
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1987					67	-	32,190,420	-	
Approved in 1988					68	-	12,839,000	-	
Financed in 1988					69	-	3,780,000	-	
No long term financing necessary					70	-	7,796,800	-	
Approved but not financed as at December 31, 1988					71	-	33,452,620	-	
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					69,800,000	72,240,000	74,770,000	77,390,000	80,100,000