

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30016

MUNICIPALITY OF: Waterloo C

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Waterloo C

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		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	61,715,455	11,586,354	33,880,110	16,248,991
Direct water billings on ratepayers -- own municipality	2	4,114,492	3,088,518		1,025,974
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	4,149,204	3,360,617		788,587
-- other municipalities	5	-	-		-
Subtotal	6	69,979,151	18,035,489	33,880,110	18,063,552
PAYMENTS IN LIEU OF TAXATION					
Canada	7	31,237	5,911	-	25,326
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,592,700	723,404		869,296
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	251,252	47,542	139,264	64,446
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	7,516	3,191	-	4,325
Other	15	39,642	16,816	-	22,826
Municipal enterprises	16	156,514	7,238	-	149,276
Other municipalities and enterprises	17	73,878	-	-	73,878
Subtotal	18	2,152,739	804,102	139,264	1,209,373
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	-
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	964,105	-	-	964,105
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	964,105	-	-	964,105
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,671,513			3,671,513
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	580,584			580,584
Fees and service charges	32	4,112,926			4,112,926
Subtotal	33	8,365,023			8,365,023
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,402,706	-	-	1,402,706
Fines	37	125,834			125,834
Penalties and interest on taxes	38	245,109			245,109
Investment income - from own funds	39	20,091			20,091
- other	40	2,176,151			2,176,151
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	1,817,755			1,817,755
Contributions from reserves and reserve funds	44	405,716			405,716
Contributions from non-consolidated entities	45	-			-
--	46	372,407			372,407
--	47	-			-
--	48	-			-
Sale of Land	49	38,706			38,706
Subtotal	50	6,604,475	-	-	6,604,475
TOTAL REVENUE	51	88,065,493	18,839,591	34,019,374	35,206,528

For the year ended December 31, 1988.

Waterloo C

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1988.

Waterloo C

2LT - OP
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[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	30,854,071	4,133,606	1,695,750	55.380000	65.153000	1,708,699	269,316	110,483	19,886	21,640	16,961	2,146,985
Separate consolidated													
Total all school board taxation	0						19,595,438	8,869,912	4,164,452	425,105	462,614	362,589	33,880,110

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

Waterloo C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	153,837
Protection to Persons and Property					
Fire	2	-	-	-	6,431
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	65,008
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	71,439
Transportation services					
Roadways	8	441,086	-	556,860	1,189,092
Winter Control	9	243,043	-	-	-
Transit	10	1,212,681	-	-	-
Parking	11	-	-	-	50,590
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,896,810	-	556,860	1,239,682
Environmental services					
Sanitary Sewer System	16	-	-	-	871,945
Storm Sewer System	17	-	-	-	225,894
Waterworks System	18	-	-	2,621	345,389
Garbage Collection	19	61,985	-	-	119,117
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	61,985	-	2,621	1,562,345
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	171,424
--	29	-	-	-	-
Subtotal	30	-	-	-	171,424
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	135,950	-	21,103	16,706
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	135,950	-	21,103	16,706
Recreation and Cultural Services					
Parks and Recreation	37	6,000	-	-	824,600
Libraries	38	1,570,768	-	-	49,823
Other Cultural	39	-	-	-	-
Subtotal	40	1,576,768	-	-	874,423
Planning and Development					
Planning and Development	41	-	-	-	23,070
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	23,070
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,671,513	-	580,584	4,112,926

1988 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Waterloo C						
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For the year ended December 31, 1988.								
		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	1,502,171	-	1,575,284	3,452,238	-	-	6,529,693
Protection to Persons and Property								
Fire	2	3,725,927	-	220,452	394,000	-	80,300	4,420,679
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	390,792	-	166,261	-	-	-	557,053
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	4,116,719	-	386,713	394,000	-	80,300	4,977,732
Transportation services								
Roadways	8	1,984,308	466,729	1,218,662	551,779	-	-	4,221,478
Winter Control	9	167,224	-	559,287	-	-	-	726,511
Transit	10	-	-	2,287,699	34,471	-	-	2,322,170
Parking	11	95,779	42,125	17,160	-	-	-	155,064
Street Lighting	12	-	-	408,941	63,913	-	-	472,854
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	2,247,311	508,854	4,491,749	650,163	-	-	7,898,077
Environmental services								
Sanitary Sewer System	16	420,432	124,287	683,883	51,698	-	-	1,280,300
Storm Sewer System	17	157,635	27,898	237,367	51,559	-	-	474,459
Waterworks System	18	388,461	12,856	585,140	474,914	-	80,300	1,381,071
Garbage Collection	19	292,433	-	425,945	103,886	-	-	822,264
Garbage Disposal	20	-	-	380,556	-	-	-	380,556
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,258,961	165,041	2,312,891	682,057	-	80,300	4,338,650
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	123,548	-	99,782	-	-	-	223,330
--	29	-	-	-	-	-	-	-
Subtotal	30	123,548	-	99,782	-	-	-	223,330
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	105,967	-	10,086	-	-	-	116,053
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	105,967	-	10,086	-	-	-	116,053
Recreation and Cultural Services								
Parks and Recreation	37	2,057,941	280,834	1,531,409	341,986	-	-	4,212,170
Libraries	38	811,092	166,834	297,606	2,791,527	-	-	4,067,059
Other Cultural	39	36,494	-	44,262	3,903	258,657	-	343,316
Subtotal	40	2,905,527	447,668	1,873,277	3,137,416	258,657	-	8,622,545
Planning and Development								
Planning and Development	41	396,842	-	123,790	-	-	-	520,632
Commercial and Industrial	42	183,779	769,732	369,406	48,278	-	-	1,371,195
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	580,621	769,732	493,196	48,278	-	-	1,891,827
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	12,840,825	1,891,295	11,242,978	8,364,152	258,657	-	34,597,907

For the year ended December 31, 1988.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	2,747,000	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		3,506,168	
Reserves and Reserve Funds	3		11,649,085	
Subtotal	4		15,155,253	
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		2,410,339	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		2,410,339	
Grants and Loan Forgiveness				
Ontario	20		1,284,280	
Canada	21		-	
Other Municipalities	22		-	
Subtotal	23		1,284,280	
Other Financing				
Prepaid Special Charges	24		61,653	
Proceeds From Sale of Land and Other Capital Assets	25		5,113,636	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		-	
--	30		-	
--	31		115,348	
Subtotal	32		5,290,637	
Total Sources of Financing	33		24,140,509	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		18,682,368	
Subtotal	36		18,682,368	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		1,000,000	
Individuals	39		-	
Subtotal	40		1,000,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		2,793,951	
Total Applications	42		22,476,319	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	4,411,190	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	4,626,400	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		215,210	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	4,411,190	
* - 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

Waterloo C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	354,550
Protection to Persons and Property					
Fire	2	-	-	-	636,399
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	636,399
Transportation services					
Roadways	8	325,276	-	-	5,403,528
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	147,388
Street Lighting	12	-	-	-	63,913
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	325,276	-	-	5,614,829
Environmental services					
Sanitary Sewer System	16	-	-	-	1,278,308
Storm Sewer System	17	16,595	-	-	2,341,844
Waterworks System	18	-	-	-	1,450,555
Garbage Collection	19	92,912	-	-	237,874
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	670,497	-	-	273,996
Subtotal	23	780,004	-	-	5,582,577
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	179,000	-	-	1,149,590
Libraries	38	-	-	-	2,691,527
Other Cultural	39	-	-	-	12,301
Subtotal	40	179,000	-	-	3,853,418
Planning and Development					
Planning and Development	41	-	-	-	9,190
Commercial and Industrial	42	-	-	-	2,631,405
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	2,640,595
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,284,280	-	-	18,682,368

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Waterloo C

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	1,948,473	
Winter Control		9	-	
Transit		10	-	
Parking		11	176,000	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	2,124,473	
Environmental services				
Sanitary Sewer System		16	460,165	
Storm Sewer System		17	101,730	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	561,895	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	886,004	
Libraries		38	1,878,000	
Other Cultural		39	-	
	Subtotal	40	2,764,004	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	1,623,550	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	1,623,550	
Electricity		48	6,773,522	
Gas		49	-	
Telephone		50	-	
	Total	51	13,847,444	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Waterloo 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	-
: To Canada and agencies			2	-
: To other			3	1,731,042
	Subtotal		4	1,731,042
Plus: All debt assumed by the municipality from others			5	12,298,894
Less: All debt assumed by others				
:Ontario			6	96,000
:Schoolboards			7	-
:Other municipalities			8	86,492
	Subtotal		9	182,492
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	13,847,444
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	12,541,894
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	1,305,550
--			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	139,522
- par value of this amount in U.S. dollars			26	117,000
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	2,384,636
Total liability under OMERS plans				
- initial unfunded			34	339,554
- 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	5,997,246
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	8,721,436

Municipality

Waterloo C

For the year ended December 31, 1988.

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				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	1,021,460	316,751
- general tax rates *				51	-	-
- special are rates and special charges				52	312,971	229,388
- benefitting landowners				53	10,000	725
- user rates (consolidated entities)				54	-	-
Recovered from reserve funds						
Recovered from unconsolidated entities				55	284,000	617,728
- hydro				57	-	-
- gas and telephone				56	-	-
--				58	-	-
--				59	-	-
--				78	1,628,431	1,164,592
Total						
8. Future principal and interest payments on EXISTING net debt						
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities
		principal	interest	principal	interest	principal interest
		1 \$	2 \$	3 \$	4 \$	5 \$ 6 \$
1989	60	1,748,966	664,851	-	-	352,310 699,122
1990	61	665,386	538,934	-	-	358,695 664,324
1991	62	706,646	472,843	-	-	379,888 629,274
1992	63	719,826	405,428	-	-	418,080 590,660
1993	64	696,573	323,274	-	-	465,465 548,136
1994-1998	65	2,426,525	635,582	-	-	3,052,084 1,921,958
1999 onwards	79	110,000	-	-	-	1,747,000 336,247
interest to be earned on sinking funds *	69	-	-	-	-	- -
Downtown revitalization program	70	-	-	-	-	- -
Total	71	7,073,922	3,040,912	-	-	6,773,522 5,389,721
* Includes interest to earned on Ministry of the Environment debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1 \$	
1989	72				25,130	
1990	73				330,236	
1991	74				707,380	
1992	75				1,303,205	
1993	76				1,557,541	
Total					77 3,923,492	
10. Other notes (attach supporting schedules as required)						

1988 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		10,945,601	428,168	11,373,769							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		804,102	-	804,102							
Telephone and telegraph taxation	10		212,585	-	212,585							
Subtotal levied by mill rate -- general	11	-	11,962,288	428,168	12,390,456	11,373,769	212,585	-	804,102	-	12,390,456	-
Special purpose requisitions	12		-	-	-							
Water			-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	3,088,518	-	3,088,518	3,088,518	-	-	-	-	3,088,518	-
Sewer surcharge on direct water billings	21	-	3,360,617	-	3,360,617	3,360,617	-	-	-	-	3,360,617	-
Total region or county	22	-	18,411,423	428,168	18,839,591	17,822,904	212,585	-	804,102	-	18,839,591	-

1988 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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	-	15,509,622	607,293	-	16,116,915	15,748,737	305,422	62,756	-	16,116,915	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	2,194,702	68,883	-	2,263,585	2,251,282	-	12,303	-	2,263,585	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	12,964,471	515,645	-	13,480,116	13,166,248	261,436	52,432	-	13,480,116	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,100,271	58,487	-	2,158,758	2,146,985	-	11,773	-	2,158,758	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	32,769,066	1,250,308	-	34,019,374	33,313,252	566,858	139,264	-	34,019,374	-

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Waterloo C

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		1	\$
Balance at the beginning of the year	1	11,727,308	
Revenues			
Contributions from revenue fund	2	4,857,984	
Contributions from capital fund	3	976,196	
Lot levies and subdivider contributions	60	9,528,302	
Recreational land (the Planning Act)	61	49,148	
Investment income - from own funds	5	723,803	
- other	6	-	
--	9	20,181	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	16,155,614	
Expenditures			
Transferred to capital fund	14	11,649,085	
Transferred to revenue fund	15	405,716	
Charges for long term liabilities - principal and interest	16	-	
--	63	86,251	
--	20	-	
--	21	-	
Total expenditure	22	12,141,052	
Balance at end of year for:			
Reserves	23	3,321,540	
Reserve Funds	24	12,420,330	
Total	25	15,741,870	
Analysed as follows:			
Working funds	26	665,384	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,368,899	
Sick leave	31	716,633	
Insurance	32	307,024	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	270,106	
- library	65	254,209	
- other cultural	66	116	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	3,114,301	
Lot levies and subdivider contributions	44	7,082,783	
Recreational land (the Planning Act)	46	374,066	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	269,099	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	179,315	
--	53	2,516	
--	54	137,419	
--	55	-	
--	56	-	
--	57		
Total	58	15,741,870	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo C

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	20,006,523	-
Accounts receivable			
Canada	2	2,737	
Ontario	3	954,205	
Region or county	4	109,175	
Other municipalities	5	99,810	
School Boards	6	1,068	portion of taxes
Waterworks	7	407,969	receivable for
Other (including unorganized areas)	8	1,436,447	business taxes
Taxes receivable			
Current year's levies	9	1,217,313	230,072
Previous year's levies	10	121,585	22,980
Prior year's levies	11	7,844	1,482
Penalties and interest	12	92,764	17,532
Less allowance for uncollectables (negative)	13	- 13,000	- 13,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	273,760	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	13,847,444	
Other long term assets	20	3,448,682	-
Total	21	42,014,326	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo C

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	1,459		
Region or county	28	1,507,587		
Other municipalities	29	487,156		
School Boards	30	795,680		
Trade accounts payable	31	3,717,590		
Other	32	339,621		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	5,279,554		
- special area rates and special charges	35	-		
- benefitting landowners	36	1,794,368		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	6,773,522		
Less: Own holdings (negative)	40	- 1,783,368		
Reserves and reserve funds	41	15,741,870		
Accumulated net revenue (deficit)				
General revenue	42	1,050,000		
Special charges and special areas (specify)				
--	43	1,029,427		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	795,491		
Libraries	49	20,193		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	52,986		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	4,411,190		
Total	59	42,014,326		

				1	
1. Number of continuous full time employees as at December 31					
Administration			1	39	
Non-line Department Support Staff			2	-	
Fire			3	89	
Police			4	-	
Transit			5	-	
Public Works			6	98	
Health Services			7	-	
Homes for the Aged			8	-	
Other Social Services			9	-	
Parks and Recreation			10	65	
Libraries			11	27	
Planning			12	14	
			13	332	
Total					
				continuous full time employees December 31	
				other	
				1	2
				\$	\$
2. Total expenditures during the year on:					
Wages and salaries		14	10,556,107	554,651	
Employee benefits		15	1,703,610	27,700	
				1	
				\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax		16	59,432,521	
	Previous years' tax		17	787,553	
	Penalties and interest		18	245,109	
		Subtotal	19	60,465,183	
			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	373,526	
			25	128,863	
- recoverable from general municipal revenues					
Transfers to tax sale and tax registration accounts			26	-	
The Municipal Elderly Residents' Assistance Act - reductions			27	-	
	- refunds		28	-	
			80	-	
Other (specify)			29	60,967,572	
		Total reductions			
Amounts added to the tax roll for collection purposes only			30	1,163	
Business taxes written off under subsection 495(1) of the Municipal Act			81	21,757	
				1	
4. Tax due dates for 1988 (lower tier municipalities only)					
Interim billings:	Number of installments		31	2	
	Due date of first installment (YYYYMMDD)		32	19880216	
	Due date of last installment (YYYYMMDD)		33	19880415	
Final billings:	Number of installments		34	2	
	Due date of first installment (YYYYMMDD)		35	19880614	
	Due date of last installment (YYYYMMDD)		36	19880916	
				\$	
Supplementary taxes levied with 1990 due date			37	-	
5. Projected capital expenditures and long term financing requirements as at December 31					
				long term financing requirements	
				gross expenditures	approved by the O.M.B. or Concil
					submitted but not yet approved by O.M.B. or Council
					forecast not yet submitted to the O.M.B or Council
				1	2
				\$	\$
Estimated to take place					
in 1989		58	23,186,557	225,000	17,892,255
in 1990		59	19,191,840	-	4,123,328
in 1991		60	20,668,116	-	1,433,769
in 1992		61	14,010,683	-	1,476,046
in 1993		62	15,146,393	-	1,752,331
		63	92,203,589	225,000	26,677,729
		Total			

STATISTICAL DATA

For the year ended December 31, 1988.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	167,880		92,902	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1988 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	39	24,056	1,514,233	2,600,259	
	40	-	-	-	-
	41	-	-	-	-
	42	-	-	-	-
	43	-	-	-	-
	64	-	-	-	-
		number of residential units	1988 billings residential units	all other properties	computer use only
Sewer		1	2	3	4
			\$	\$	
	44	24,056	1,535,205	2,613,999	
	45	-	-	-	-
	46	-	-	-	-
	47	-	-	-	-
	48	-	-	-	-
	65	-	-	-	-
				water	sewer
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing				1	2
	66	-		-	-
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
83	-	-	-	-	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84	234,531			
10. Joint boards consolidated by this municipality					
name of joint boards		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
	53	-	-	-	-
	54	-	-	-	-
	55	-	-	-	-
	56	-	-	-	-
	57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1987 Approved in 1988 Financed in 1988 No long term financing necessary Approved but not financed as at December 31, 1988 Applications submitted but not approved as at Decemeber 31, 1988		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
	67	-	3,787,143	-	3,787,143
	68	1,000,000	2,413,200	-	3,413,200
	69	1,000,000	1,410,339	-	2,410,339
	70	-	3,422,778	-	3,422,778
	71	-	1,367,226	-	1,367,226
	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
73	1989	1990	1991	1992	1993
	1	2	3	4	5
	\$	\$	\$	\$	\$
	41,517,000	45,669,000	50,236,000	55,259,000	60,785,000