

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30000

MUNICIPALITY OF: Waterloo R

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Waterloo R

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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	-	-	-	83,621,287
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	-	-	-	83,621,287
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	-	-	-	3,777,120
Per Household Police	20	-	-	-	6,295,200
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	-	-	-	5,041,455
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	171,765
Subtotal	28	-	-	-	15,285,540
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	-			39,584,836
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			97,637
Fees and service charges	32	-			14,406,048
Subtotal	33	-			54,088,521
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	-			2,734,824
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			3,022,084
Contributions from non-consolidated entities	45	-			-
--	46	-			29,839
--	47	-			504,874
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	-	-	-	6,291,621
TOTAL REVENUE	51	-	-	-	159,286,969

For the year ended December 31, 1988.

Waterloo R

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I. Own purposes

[illegible]

For the year ended December 31, 1988.

Waterloo R

2LT - OP

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													
Total Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1988.

2UT
5

[illegible]

For the year ended December 31, 1988.

2UT
5

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify)							water service charges		sewer service charges		
								Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	47	50,449,695	12,462,707	15,917,697	1,880,265	1,007,908	-	-	1,903,015	83,621,287	-	-	-	-
Total														

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

Waterloo R

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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	201,989	-	2,626	150,076
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	3,000	-	-	454,475
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	1,396	-	-	-
Subtotal	7	4,396	-	-	454,475
Transportation services					
Roadways	8	2,878,078	-	-	79,692
Winter Control	9	1,143,322	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	40,000	-	36,525	151,892
--	14	-	-	-	-
Subtotal	15	4,061,400	-	36,525	231,584
Environmental services					
Sanitary Sewer System	16	8,194	-	-	1,393,507
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	2,843
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	359,507	-	51,870	8,935,890
Pollution Control	21	-	-	5,216	-
--	22	-	-	-	-
Subtotal	23	367,701	-	57,086	10,332,240
Health Services					
Public Health Services	24	4,782,169	-	-	168,326
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	4,782,169	-	-	168,326
Social and Family Services					
General Assistance	31	20,558,827	-	1,400	443,207
Assistance to Aged Persons	32	4,313,019	-	-	2,125,890
Assitance to Children	33	-	-	-	-
Day Nurseries	34	4,928,664	-	-	205,538
--	35	-	-	-	-
Subtotal	36	29,800,510	-	1,400	2,774,635
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	141,702	-	-	46,272
Other Cultural	39	116,055	-	-	133,771
Subtotal	40	257,757	-	-	180,043
Planning and Development					
Planning and Development	41	60,183	-	-	9,404
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	48,731	-	-	105,265
Subtotal	47	108,914	-	-	114,669
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	39,584,836	-	97,637	14,406,048

1988 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality							
		Waterloo R							
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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	5,225,576	72,517	6,280,997	3,864,768	-	-	339,837	15,104,021
Protection to Persons and Property									
Fire	2	-	-	-	-	-	-	-	-
Police	3	28,861,118	828,258	2,848,691	439,458	-	63,966	33,041,491	
Conservation Authority	4	-	586,805	-	-	2,429,018	-	3,015,823	
Protective inspection and control	5	-	-	-	-	-	-	-	
Emergency measures	6	904	-	14,598	5,000	-	22,525	43,027	
Subtotal	7	28,862,022	1,415,063	2,863,289	444,458	2,429,018	86,491	36,100,341	
Transportation services									
Roadways	8	3,300,061	211,850	3,197,685	6,674,865	-	974,186	12,410,275	
Winter Control	9	726,205	-	1,317,202	-	-	-	2,043,407	
Transit	10	-	-	-	-	-	-	-	
Parking	11	-	-	-	-	-	-	-	
Street Lighting	12	-	-	-	-	-	-	-	
Air Transportation	13	147,100	80,708	140,764	37,817	-	-	406,389	
--	14	-	-	-	-	-	-	-	
Subtotal	15	4,173,366	292,558	4,655,651	6,712,682	-	974,186	14,860,071	
Environmental services									
Sanitary Sewer System	16	31,458	533,242	8,891,214	4,515,000	-	219,045	14,189,959	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	1,009,478	1,809,330	2,668,636	10,962,011	-	108,755	16,558,210	
Garbage Collection	19	-	-	-	-	-	-	-	
Garbage Disposal	20	1,269,158	506,554	662,788	6,544,556	-	364,189	9,347,245	
Pollution Control	21	405,936	-	147,047	1,948	-	156,094	398,837	
--	22	-	-	-	-	-	-	-	
Subtotal	23	2,716,030	2,849,126	12,369,685	22,023,515	-	535,895	40,494,251	
Health Services									
Public Health Services	24	4,771,436	-	900,188	171,640	24,557	93,365	5,961,186	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	996,503	-	343,238	-	-	1,339,741	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	-	-	-	-	-	-	-	
--	29	-	-	-	-	-	-	-	
Subtotal	30	4,771,436	996,503	900,188	514,878	24,557	93,365	7,300,927	
Social and Family Services									
General Assistance	31	4,168,105	-	3,485,061	115,933	18,617,747	344,720	26,731,566	
Assistance to Aged Persons	32	5,688,516	226,375	1,218,447	95,288	78,845	46,797	7,354,268	
Assitance to Children	33	-	-	-	-	1,632,556	-	1,632,556	
Day Nurseries	34	1,923,935	13,700	3,642,747	20,462	407,214	85,394	6,093,452	
--	35	-	-	-	-	-	-	-	
Subtotal	36	11,780,556	240,075	8,346,255	231,683	20,736,362	476,911	41,811,842	
Recreation and Cultural Services									
Parks and Recreation	37	-	-	-	-	-	-	-	
Libraries	38	393,927	-	255,401	7,409	-	6,411	663,148	
Other Cultural	39	765,502	131,356	274,299	20,854	478,602	14,358	1,684,971	
Subtotal	40	1,159,429	131,356	529,700	28,263	478,602	20,769	2,348,119	
Planning and Development									
Planning and Development	41	895,518	-	144,750	348	-	99,835	1,140,451	
Commercial and Industrial	42	-	-	-	-	-	-	-	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	73,886	-	14,343	-	-	757	88,986	
Subtotal	47	969,404	-	159,093	348	-	100,592	1,229,437	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	59,657,819	5,997,198	36,104,858	33,820,595	23,668,539	-	159,249,009	

For the year ended December 31, 1988.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	980,831	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	5,993,343	
Reserves and Reserve Funds	3	29,589,101	
	Subtotal	4	35,582,444
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	99,400	
Serial Debentures	13	24,667,060	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	24,766,460
Grants and Loan Forgiveness			
Ontario	20	7,541,949	
Canada	21	31,814	
Other Municipalities	22	-	
	Subtotal	23	7,573,763
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	64,325	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	15,000	
--	30	184,109	
--	31	-	
	Subtotal	32	263,434
	Total Sources of Financing	33	68,186,101
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	57,594,620	
	Subtotal	36	57,594,620
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	9,531,400	
Unconsolidated Local Boards	38	2,335,060	
Individuals	39	-	
	Subtotal	40	11,866,460
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	64,325	
	Total Applications	42	69,525,405
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	2,320,135	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	6,646,346	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	3,127	
- Proceeds From Long Term Liabilities	46	6,950,981	
- Transfers From Reserves and Reserve Funds	47	772,943	
- -	48	1,239,430	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,320,135
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	9,531,400	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Waterloo R

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	6,720,017
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	364,189
Conservation Authority	4	-	-	-	532,724
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	3,259
Subtotal	7	-	-	-	900,172
Transportation services					
Roadways	8	2,567,184	-	-	10,355,364
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	22,052	-	-	31,966
--	14	-	-	-	-
Subtotal	15	2,589,236	-	-	10,387,330
Environmental services					
Sanitary Sewer System	16	1,488,136	-	-	10,069,083
Storm Sewer System	17	-	-	-	-
Waterworks System	18	2,481,383	-	-	14,502,836
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	6,169,764
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	3,969,519	-	-	30,741,683
Health Services					
Public Health Services	24	-	-	-	140,192
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	6,300,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	6,440,192
Social and Family Services					
General Assistance	31	-	-	-	113,613
Assistance to Aged Persons	32	802,282	27,114	-	2,009,959
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	802,282	27,114	-	2,123,572
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	-
Other Cultural	39	145,537	4,700	-	246,279
Subtotal	40	145,537	4,700	-	246,279
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	35,375	-	-	35,375
Subtotal	47	35,375	-	-	35,375
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,541,949	31,814	-	57,594,620

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Waterloo R

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		1	\$
General Government	1	1,352,723	
Protection to Persons and Property			
Fire	2	-	
Police	3	3,279,000	
Conservation Authority	4	2,612,512	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	5,891,512	
Transportation services			
Roadways	8	138,058	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	341,000	
--	14	-	
Subtotal	15	479,058	
Environmental services			
Sanitary Sewer System	16	8,968,943	
Storm Sewer System	17	-	
Waterworks System	18	9,008,000	
Garbage Collection	19	-	
Garbage Disposal	20	2,764,000	
Pollution Control	21	-	
--	22	-	
Subtotal	23	20,740,943	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	10,450,492	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	10,450,492	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	1,091,300	
Assitance to Children	33	-	
Day Nurseries	34	60,000	
--	35	-	
Subtotal	36	1,151,300	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	649,800	
Subtotal	40	649,800	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	40,715,828	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Waterloo R

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	1,264,605	
: To Canada and agencies	2	88,753	
: To other	3	114,805,779	
	4	116,159,137	Subtotal
Plus: All debt assumed by the municipality from others	5	355,217	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	31,753,060	
:Other municipalities	8	43,861,536	
	9	75,614,596	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	183,930	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	183,930	Subtotal
	15	40,715,828	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	40,601,831	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	- 4,542	
--	23	118,539	
--	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	1,756,796	
- par value of this amount in U.S. dollars	26	1,473,204	
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	6,506	
- 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	9,209,831	
Total liability under OMERS plans			
- initial unfunded	34	3,060,623	
- 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	699,549	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	12,970,003	Total

Municipality

Waterloo R

For the year ended December 31, 1988.

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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	- 107,686	957,901	97,351			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	- 9,793,549	22,378,557	2,345,588			
- share of integrated projects	49	-	-	-			
7. 1988 Debt Charges							
			principal	interest			
			1 \$	2 \$			
Recovered from the consolidated revenue fund							
- general tax rates *	50		1,773,806	1,877,062			
- special are rates and special charges	51		-	-			
- benefitting landowners	52		-	-			
- user rates (consolidated entities)	53		1,028,454	1,317,876			
Recovered from reserve funds	54		-	-			
Recovered from unconsolidated entities							
- hydro	55		-	-			
- gas and telephone	57		-	-			
--	56		-	-			
--	58		-	-			
--	59		-	-			
Total	78		2,802,260	3,194,938			
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	3,918,709	4,225,894	-	-	-	-
1990	61	3,909,472	3,851,329	-	-	-	-
1991	62	4,205,179	3,438,704	-	-	-	-
1992	63	4,491,321	2,989,240	-	-	-	-
1993	64	4,449,470	2,532,089	-	-	-	-
1994-1998	65	19,623,932	5,672,678	-	-	-	-
1999 onwards	79	122,287	25,263	-	-	-	-
interest to be earned on sinking funds *	69	- 4,542	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	40,715,828	22,735,197	-	-	-	-
* 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					2,900,000	
1991	74					6,900,000	
1992	75					10,000,000	
1993	76					12,900,000	
Total	77					32,700,000	
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Waterloo R

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		1	\$
Balance at the beginning of the year	1	30,156,035	
Revenues			
Contributions from revenue fund	2	27,827,252	
Contributions from capital fund	3	64,325	
Lot levies and subdivider contributions	60	5,041,747	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	2,045,007	
- other	6	15,869	
--	9	1,708,448	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	36,702,648	
Expenditures			
Transferred to capital fund	14	29,589,101	
Transferred to revenue fund	15	3,022,084	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	32,611,185	
Balance at end of year for:			
Reserves	23	8,081,732	
Reserve Funds	24	26,165,766	
	Total 25	34,247,498	
Analysed as follows:			
Working funds	26	4,414,446	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	50,756	
- water	29	-	
Replacement of equipment	30	1,929,799	
Sick leave	31	2,382,191	
Insurance	32	1,143,327	
Workers' compensation	33	-	
Capital expenditure - general administration	34	1,157,700	
- roads	35	-	
- sanitary and storm sewers	36	3,891,467	
- parks and recreation	64	-	
- library	65	12,919	
- other cultural	66	-	
- water	38	9,283,591	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	127,275	
Lot levies and subdivider contributions	44	5,078,266	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	29,038	
--	53	14,752	
--	54	1,708,448	
--	55	3,023,523	
--	56	-	
--	57		
Total	58	34,247,498	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

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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	5,993,994	11,890
Accounts receivable			
Canada	2	155,042	
Ontario	3	7,095,557	
Region or county	4	7,389	
Other municipalities	5	5,797,878	
School Boards	6	3,635	portion of taxes
Waterworks	7	2,543,697	receivable for
Other (including unorganized areas)	8	3,700,396	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	2,289,900	
Provincial	15	2,854,770	
Municipal	16	-	
Other	17	19,749,520	
Other current assets	18	2,540,839	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	40,715,828	
Other long term assets	20	516,397	-
Total	21	93,964,842	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

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	693,194		
Ontario	27	2,857,541		
Region or county	28	1,663		
Other municipalities	29	756,821		
School Boards	30	-		
Trade accounts payable	31	15,112,386		
Other	32	32,094		
Other current liabilities	33	1,081,451		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	22,738,885		
- special area rates and special charges	35	8,968,943		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	9,008,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 151,000		
Reserves and reserve funds	41	34,247,498		
Accumulated net revenue (deficit)				
General revenue	42	800,000		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	4,744		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	132,757		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,320,135		
Total	59	93,964,842		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		45
Non-line Department Support Staff	2		63
Fire	3		-
Police	4		595
Transit	5		-
Public Works	6		190
Health Services	7		186
Homes for the Aged	8		132
Other Social Services	9		175
Parks and Recreation	10		13
Libraries	11		9
Planning	12		16
Total	13		1,424

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	48,007,664		4,030,428	
Employee benefits	15	9,068,116		224,104	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16			-	
Previous years' tax	17			-	
Penalties and interest	18			-	
	19			-	
	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			-	
Amounts added to the tax roll for collection purposes only	30			-	
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		-
Due date of first installment (YYYYMMDD)	32		0
Due date of last installment (YYYYMMDD)	33		0
Final billings:			
Number of installments	34		-
Due date of first installment (YYYYMMDD)	35		0
Due date of last installment (YYYYMMDD)	36		0
			\$
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	127,632,988	42,209,108	-	89,700,000
in 1990	59	122,374,126	39,683,000	-	8,900,000
in 1991	60	84,016,279	1,003,527	-	-
in 1992	61	71,424,585	-	-	-
in 1993	62	43,549,791	-	-	-
Total	63	448,997,769	82,895,635	-	98,600,000

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82		-	
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	
				\$		\$	
Water				39		-	
In this municipality				40		-	
In other municipalities (specify municipality)				41		-	
--				42		-	
--				43		-	
--				44		-	
--				45		-	
--				46		-	
--				47		-	
--				48		-	
--				49		-	
				number of residential units		1988 billings residential units	
				all other properties		computer use only	
				1		2	
				\$		\$	
Sewer				44		-	
In this municipality				45		-	
In other municipalities (specify municipality)				46		-	
--				47		-	
--				48		-	
--				49		-	
--				50		-	
--				51		-	
--				52		-	
--				53		-	
--				54		-	
--				55		-	
--				56		-	
--				57		-	
				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	
				\$		\$	
Own sinking funds				83		-	
9. Borrowing from own reserve funds							
						1	
						\$	
Loans or advances due to reserve funds as at December 31				84		-	
10. Joint boards consolidated by this municipality							
				total board expenditure		contribution from this municipality	
				this municipality's share of total municipal contributions		for computer use only	
				1		2	
				\$		\$	
				3		4	
				%			
name of joint boards				53		-	
--				54		-	
--				55		-	
--				56		-	
--				57		-	
--				58		-	
--				59		-	
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		-	
Approved in 1988				68		-	
Financed in 1988				69		-	
No long term financing necessary				70		-	
Approved but not financed as at December 31, 1988				71		-	
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	
				\$		\$	
73				188,892,000		206,100,000	
				223,800,000		241,700,000	
				261,800,000			