

1989 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30000

MUNICIPALITY OF: Waterloo R

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1989.

Municipality

Waterloo R

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	-	-	-	97,449,398
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	-	-	-	97,449,398
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				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	-	-	-	15,285,540
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	-			43,218,529
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			90,242
Fees and service charges	32	-			19,919,552
Subtotal	33	-			63,228,323
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	-			4,233,943
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			2,938,312
Contributions from non-consolidated entities	45	-			-
--	46	-			11,758
--	47	-			752,509
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	-	-	-	7,936,522
TOTAL REVENUE	51	-	-	-	183,899,783

For the year ended December 31, 1989.

Waterloo R

4

[illegible]

For the year ended December 31, 1989.

Waterloo R

2LT - OP
4

[illegible]

For the year ended December 31, 1989.

Waterloo R

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1989.

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, 1989.

2UT
5

[illegible]

ANALYSIS OF UPPER TIER LEVIES
AND DIRECT CHARGES

For the year ended December 31, 1989.

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify)								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies				
			residences	all other properties		residences	all other properties								
		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	58,017,635	14,171,407	19,715,763	2,025,412	1,074,754	-	-	2,444,427	97,449,398	-	-	-	-	

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1989.

Municipality

Waterloo R

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	356,482	-	9,258	171,187
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	15	-	-	465,142
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	9,600	-	-	1,043
Subtotal	7	9,615	-	-	466,185
Transportation services					
Roadways	8	2,669,107	-	-	70,639
Winter Control	9	1,439,393	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	50,000	-	37,012	173,744
--	14	-	-	-	-
Subtotal	15	4,158,500	-	37,012	244,383
Environmental services					
Sanitary Sewer System	16	-	-	-	1,364,018
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	11,780
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	16,282	-	29,849	14,217,132
Pollution Control	21	-	-	10,812	-
--	22	-	-	-	-
Subtotal	23	16,282	-	40,661	15,592,930
Health Services					
Public Health Services	24	5,603,587	-	-	165,338
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	5,603,587	-	-	165,338
Social and Family Services					
General Assistance	31	22,409,742	-	3,311	518,827
Assistance to Aged Persons	32	4,882,680	-	-	2,238,631
Assitance to Children	33	-	-	-	-
Day Nurseries	34	5,509,152	-	-	205,730
--	35	-	-	-	-
Subtotal	36	32,801,574	-	3,311	2,963,188
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	146,041	-	-	65,770
Other Cultural	39	82,102	-	-	131,284
Subtotal	40	228,143	-	-	197,054
Planning and Development					
Planning and Development	41	17,804	-	-	81,613
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	26,542	-	-	37,674
Subtotal	47	44,346	-	-	119,287
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	43,218,529	-	90,242	19,919,552

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1989.

Municipality
Waterloo R

		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	6,062,065	222,033	8,206,002	8,075,474	-	835,880	21,729,694
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	31,438,582	828,518	3,297,434	460,958	-	72,970	36,098,462
Conservation Authority	4	-	571,761	-	-	2,504,068	-	3,075,829
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	1,104	-	22,325	2,926	-	5,305	31,660
Subtotal	7	31,439,686	1,400,279	3,319,759	463,884	2,504,068	78,275	39,205,951
Transportation services								
Roadways	8	3,792,003	50,466	3,220,355	4,491,583	-	1,261,849	10,292,558
Winter Control	9	779,022	-	1,734,917	-	-	-	2,513,939
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	158,364	81,568	173,728	215,375	-	-	629,035
--	14	-	-	-	-	-	-	-
Subtotal	15	4,729,389	132,034	5,129,000	4,706,958	-	1,261,849	13,435,532
Environmental services								
Sanitary Sewer System	16	54,837	1,570,993	9,945,722	3,794,283	-	445,729	15,811,564
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,201,648	1,797,819	3,398,810	12,896,938	-	518,398	19,813,613
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	1,557,907	504,336	924,383	10,756,084	-	520,532	14,263,242
Pollution Control	21	469,916	-	148,176	13,319	-	177,567	453,844
--	22	-	-	-	-	-	-	-
Subtotal	23	3,284,308	3,873,148	14,417,091	27,460,624	-	1,307,092	50,342,263
Health Services								
Public Health Services	24	5,767,477	-	1,183,092	27,091	25,540	105,171	7,108,371
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	1,834,371	-	445,363	-	-	2,279,734
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	5,767,477	1,834,371	1,183,092	472,454	25,540	105,171	9,388,105
Social and Family Services								
General Assistance	31	4,611,732	-	3,914,719	161,912	20,150,425	327,501	29,166,289
Assistance to Aged Persons	32	6,503,485	227,413	1,342,493	43,505	85,895	25,445	8,228,236
Assitance to Children	33	-	-	-	-	1,847,947	-	1,847,947
Day Nurseries	34	2,269,241	14,000	4,021,942	35,974	304,068	103,072	6,748,297
--	35	-	-	-	-	-	-	-
Subtotal	36	13,384,458	241,413	9,279,154	241,391	22,388,335	456,018	45,990,769
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	474,536	-	251,284	12,019	-	8,092	745,931
Other Cultural	39	913,205	131,848	275,469	38,734	391,751	33,979	1,784,986
Subtotal	40	1,387,741	131,848	526,753	50,753	391,751	42,071	2,530,917
Planning and Development								
Planning and Development	41	1,032,371	-	126,411	364	-	107,834	1,266,980
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	89,899	-	20,975	-	-	1,268	112,142
Subtotal	47	1,122,270	-	147,386	364	-	109,102	1,379,122
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	67,177,394	7,835,126	42,208,237	41,471,902	25,309,694	-	184,002,353

For the year ended December 31, 1989.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,320,135	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,678,459	
Reserves and Reserve Funds	3	30,995,162	
Subtotal	4	34,673,621	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	134,000	
Serial Debentures	13	901,326	
Sinking Fund Debentures	14	20,000,000	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	21,035,326	
Grants and Loan Forgiveness			
Ontario	20	9,775,471	
Canada	21	- 5,000	
Other Municipalities	22	-	
Subtotal	23	9,770,471	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	197,351	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	3,075	
--	30	-	
--	31	-	
Subtotal	32	200,426	
Total Sources of Financing	33	65,679,844	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	83,244,628	
Subtotal	36	83,244,628	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	1,035,326	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	1,035,326	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	197,351	
Total Applications	42	84,477,305	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	21,117,596	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 11,105,014	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	72,155	
- Proceeds From Long Term Liabilities	46	21,462,044	
- Transfers From Reserves and Reserve Funds	47	5,433,471	
- -	48	5,254,940	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	21,117,596	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	1,035,326	

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1989.

Municipality

Waterloo R

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	10,239,399
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	4,852,777
Conservation Authority	4	-	-	-	321,260
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	2,738
Subtotal	7	-	-	-	5,176,775
Transportation services					
Roadways	8	2,964,900	-	-	12,810,130
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	70,090	-	-	256,465
--	14	-	-	-	-
Subtotal	15	3,034,990	-	-	13,066,595
Environmental services					
Sanitary Sewer System	16	1,595,450	-	-	9,517,516
Storm Sewer System	17	-	-	-	-
Waterworks System	18	3,096,656	-	-	34,329,197
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	2,039,366	-	-	8,282,770
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	6,731,472	-	-	52,129,483
Health Services					
Public Health Services	24	-	-	-	281,592
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	1,207,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	1,488,592
Social and Family Services					
General Assistance	31	-	-	-	159,667
Assistance to Aged Persons	32	-	-	-	404,321
Assitance to Children	33	-	-	-	300,000
Day Nurseries	34	-	-	-	6,187
--	35	-	-	-	-
Subtotal	36	-	-	-	870,175
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	2,058
Other Cultural	39	9,009	- 5,000	-	271,551
Subtotal	40	9,009	- 5,000	-	273,609
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	9,775,471	- 5,000	-	83,244,628

1989 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1989.

Municipality

Waterloo R

7
11

		1	\$
General Government	1	11,754,403	
Protection to Persons and Property			
Fire	2	-	
Police	3	2,871,000	
Conservation Authority	4	2,300,126	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	5,171,126	
Transportation services			
Roadways	8	102,301	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	300,000	
--	14	-	
Subtotal	15	402,301	
Environmental services			
Sanitary Sewer System	16	8,339,393	
Storm Sewer System	17	-	
Waterworks System	18	17,610,000	
Garbage Collection	19	-	
Garbage Disposal	20	2,538,700	
Pollution Control	21	-	
--	22	-	
Subtotal	23	28,488,093	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	9,631,319	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	9,631,319	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	974,500	
Assitance to Children	33	-	
Day Nurseries	34	52,000	
--	35	-	
Subtotal	36	1,026,500	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	587,800	
Subtotal	40	587,800	
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	57,061,542	

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Waterloo R

For the year ended December 31, 1989.

			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	1,173,636
: To Canada and agencies			2	68,944
: To other			3	123,390,807
	Subtotal		4	124,633,387
Plus: All debt assumed by the municipality from others			5	287,911
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	28,149,000
:Other municipalities			8	39,523,825
	Subtotal		9	67,672,825
Less: Ministry of the Environment debt retirement funds				
- sewer			10	186,931
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	186,931
	Total		15	57,061,542
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	20,000,000
Installment (serial) debentures			17	36,965,126
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	- 7,542
--			23	103,958
--			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	1,548,795
- par value of this amount in U.S. dollars			26	1,307,000
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	2,522
- 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	10,798,006
Total liability under OMERS plans				
- initial unfunded			34	2,448,498
- 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	846,833
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	14,093,337

Municipality

Waterloo R

For the year ended December 31, 1989.

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	- 139,843	951,162	97,351			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	- 9,993,580	22,193,335	2,339,856			
- share of integrated projects	49	-	-	-			
7. 1989 Debt Charges							
			principal	interest			
			1	2			
			\$	\$			
Recovered from the consolidated revenue fund							
- general tax rates *	50		2,082,011	2,381,424			
- special are rates and special charges	51		-	-			
- benefitting landowners	52		-	-			
- user rates (consolidated entities)	53		1,524,699	1,846,992			
Recovered from reserve funds	54		-	-			
Recovered from unconsolidated entities							
- hydro	55		-	-			
- gas and telephone	57		-	-			
--	56		-	-			
--	58		-	-			
--	59		-	-			
Total	78		3,606,710	4,228,416			
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
		\$	\$	\$	\$	\$	\$
1990	60	3,943,642	5,826,329	-	-	-	-
1991	61	4,243,031	5,413,703	-	-	-	-
1992	62	4,533,061	4,964,240	-	-	-	-
1993	63	4,495,711	4,507,089	-	-	-	-
1994	64	4,641,268	4,046,507	-	-	-	-
1995-1999	65	35,147,371	13,492,658	-	-	-	-
2000 onwards	79	65,000	8,775	-	-	-	-
interest to be earned on sinking funds *	69	- 7,542	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	57,061,542	38,259,301	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1990	72					1,255,000	
1991	73					6,011,000	
1992	74					10,127,000	
1993	75					14,315,000	
1994	76					15,747,000	
Total	77					47,455,000	
10. Other notes (attach supporting schedules as required)							

1989 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

[illegible]

1989 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1989.

[illegible]

1989 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1989.

Municipality

Waterloo R

10
15

		1	
		\$	
Balance at the beginning of the year	1	34,247,498	
Revenues			
Contributions from revenue fund	2	37,793,443	
Contributions from capital fund	3	197,351	
Lot levies and subdivider contributions	60	9,655,760	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	3,266,404	
- other	6	10,332	
--	9	13,561	
--	10	196,252	
--	11	-	
--	12	-	
	Total revenue	13	51,133,103
Expenditures			
Transferred to capital fund	14	30,995,162	
Transferred to revenue fund	15	2,938,312	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	33,933,474
Balance at the end of the year for:			
Reserves	23	8,968,726	
Reserve Funds	24	42,478,401	
	Total	25	51,447,127
Analysed as follows:			
Working funds	26	7,429,431	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	59,483	
- water	29	-	
Replacement of equipment	30	1,018,127	
Sick leave	31	2,546,163	
Insurance	32	1,783,983	
Workmens' compensation	33	-	
Capital expenditure - general administration	34	645,367	
- roads	35	-	
- sanitary and storm sewers	36	1,053,068	
- parks and recreation	64	-	
- library	65	18,651	
- other cultural	66	-	
- water	38	15,904,484	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	9,274,235	
Lot levies and subdivider contributions	44	11,164,448	
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	511,168	
--	53	14,337	
--	54	14,182	
--	55	-	
--	56	10,000	
--	57		
	Total	58	51,447,127

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

11
16

For the year ended December 31, 1989.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1 -	2,417,197	10,255
Accounts receivable			
Canada	2	524,715	
Ontario	3	23,011,447	
Region or county	4	79,507	
Other municipalities	5	-	
School Boards	6	359,216	portion of taxes
Waterworks	7	3,018,049	receivable for
Other (including unorganized areas)	8	-	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	-	
Provincial	15	-	
Municipal	16	3,978	
Other	17	31,744,020	
Other current assets	18	2,037,800	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	57,061,542	
Other long term assets	20	525,124	-
	21	115,948,201	
	Total		

1989 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

11
16

For the year ended December 31, 1989.

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	991,170		
Ontario	27	5,464,991		
Region or county	28	6,805		
Other municipalities	29	586,703		
School Boards	30	-		
Trade accounts payable	31	19,719,789		
Other	32	57,797		
Other current liabilities	33	908,470		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	31,112,149		
- special area rates and special charges	35	8,339,393		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	17,610,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	- 10,000		
Reserves and reserve funds	41	51,447,127		
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	33,532		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	- 2,129		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 21,117,596		
Total	59	115,948,201		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		43
Non-line Department Support Staff	2		73
Fire	3		-
Police	4		616
Transit	5		-
Public Works	6		219
Health Services	7		203
Homes for the Aged	8		131
Other Social Services	9		181
Parks and Recreation	10		17
Libraries	11		6
Planning	12		23
Total	13		1,512

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	54,199,953		4,777,326	
Employee benefits	15	9,969,371		254,093	

		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			-	
Subtotal	19			-	
Discounts allowed	20			-	
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 1989 (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 1990	58	145,948,000	41,005,000	-	95,930,000
in 1991	59	133,371,000	22,674,000	-	2,000,000
in 1992	60	103,446,000	25,092,000	-	-
in 1993	61	52,728,000	2,511,000	-	-
in 1994	62	46,437,000	-	-	-
Total	63	481,930,000	91,282,000	-	97,930,000

					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	1989 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$			
Water									
In this municipality					39	-	-		
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1989 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$			
Sewer									
In this municipality					44	-	-		
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66	-	-		
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
							1		
							\$		
Loans or advances due to reserve funds as at December 31					84		42,408,918		
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, 1988					67	-	94,137,515	-	
Approved in 1989					68	-	22,280,565	-	
Financed in 1989					69	-	20,000,000	-	
No long term financing necessary					70	-	4,984,617	-	
Approved but not financed as at December 31, 1989					71	-	91,433,463	-	
Applications submitted but not approved as at Decemeber 31, 1989					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1990	1991	1992	1993	1994
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					226,846,000	263,278,000	288,527,000	313,619,000	339,129,000