

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23008

MUNICIPALITY OF: Guelph C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Guelph 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	85,368,455	-	47,961,128	37,407,327
Direct water billings on ratepayers -- own municipality	2	3,758,087	-		3,758,087
-- other municipalities	3	5,637	-		5,637
Sewer surcharge on direct water billings -- own municipality	4	4,356,695	-		4,356,695
-- other municipalities	5	5,637	-		5,637
Subtotal	6	93,494,511	-	47,961,128	45,533,383
PAYMENTS IN LIEU OF TAXATION					
Canada	7	195,668	-	-	195,668
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	11,931	-		11,931
The Municipal Act, section 157	10	988,725	-		988,725
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	775,307	-	451,221	324,086
Ontario Hydro	13	210,649	-	-	210,649
Liquor Control Board of Ontario	14	15,187	-	-	15,187
Other	15	-	-	-	-
Municipal enterprises	16	319,926	-	-	319,926
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,517,393	-	451,221	2,066,172
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	983,880	-	-	983,880
Per Household Police	20	1,639,800	-	-	1,639,800
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	2,601,686	-	-	2,601,686
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	357,462	-	-	357,462
Subtotal	28	5,582,828	-	-	5,582,828
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	13,579,419			13,579,419
Canada specific grants	30	8,732			8,732
Other municipalities - grants and fees	31	18,612			18,612
Fees and service charges	32	19,555,664			19,555,664
Subtotal	33	33,162,427			33,162,427
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,522,109	-	-	1,522,109
Fines	37	9,257			9,257
Penalties and interest on taxes	38	708,520			708,520
Investment income - from own funds	39	1,425,659			1,425,659
- other	40	95,000			95,000
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,077,360			1,077,360
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	4,837,905	-	-	4,837,905
TOTAL REVENUE	51	139,595,064	-	48,412,349	91,182,715

For the year ended December 31, 1990.

Municipality

Guelph C

2LT - OP

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[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

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	98,081,027	14,313,335	6,012,420	28.480000	33.500000	2,793,348	479,498	201,416	17,218	4,599	5,175	3,501,254
Separate consolidated													
Total all school board taxation	0						27,713,702	13,605,607	5,931,186	162,326	297,385	250,922	47,961,128

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality
Guelph 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	4,721	-	-	311,044
Protection to Persons and Property					
Fire	2	-	-	-	615
Police	3	-	-	-	195,235
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	694	-	-	61,278
Emergency measures	6	-	-	-	-
Subtotal	7	694	-	-	257,128
Transportation services					
Roadways	8	2,629,254	-	-	1,575,194
Winter Control	9	834,646	-	-	-
Transit	10	1,172,553	-	-	3,165,153
Parking	11	-	-	-	2,976,226
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,636,453	-	-	7,716,573
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	781,969
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	613,926	-	-	8,192,578
Pollution Control	21	-	-	-	3,762
--	22	-	-	-	-
Subtotal	23	613,926	-	-	8,978,309
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	6,573,266	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,191,396	-	-	-
--	35	-	-	-	-
Subtotal	36	7,764,662	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	95,841	-	-	1,896,787
Libraries	38	231,215	-	-	186,210
Other Cultural	39	74,922	8,732	-	6,287
Subtotal	40	401,978	8,732	-	2,089,284
Planning and Development					
Planning and Development	41	156,985	-	-	188,799
Commercial and Industrial	42	-	-	-	14,527
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	156,985	-	-	203,326
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	13,579,419	8,732	18,612	19,555,664

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

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	1,924,950	-	2,061,468	-	-	-	3,986,418
Protection to Persons and Property								
Fire	2	6,150,675	-	598,812	309,702	-	-	7,059,189
Police	3	8,740,530	-	1,428,669	262,289	-	-	10,431,488
Conservation Authority	4	-	45,475	-	-	595,540	-	641,015
Protective inspection and control	5	827,082	-	431,646	-	-	-	1,258,728
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	15,718,287	45,475	2,459,127	571,991	595,540	-	19,390,420
Transportation services								
Roadways	8	3,894,826	750,937	2,489,005	2,444,955	279,000	-	9,858,723
Winter Control	9	670,239	-	999,052	-	-	-	1,669,291
Transit	10	2,837,761	-	1,493,951	33,737	-	-	4,365,449
Parking	11	776,908	1,131,133	1,448,292	63,436	-	-	3,419,769
Street Lighting	12	-	-	632,795	-	-	-	632,795
Air Transportation	13	-	22,150	-	-	75,197	-	97,347
--	14	-	-	-	-	-	-	-
Subtotal	15	8,179,734	1,904,220	7,063,095	2,542,128	354,197	-	20,043,374
Environmental services								
Sanitary Sewer System	16	233,098	46,205	237,358	267	-	-	516,928
Storm Sewer System	17	59,400	468,761	87,553	-	-	-	615,714
Waterworks System	18	990,798	630,700	2,489,419	378,867	-	-	4,489,784
Garbage Collection	19	489,520	-	2,694,186	-	-	-	3,183,706
Garbage Disposal	20	489,555	-	1,150,891	151,145	-	-	1,791,591
Pollution Control	21	703,148	1,352,619	2,659,096	792,423	-	-	5,507,286
--	22	131,443	-	2,032,138	3,034,699	-	-	5,198,280
Subtotal	23	3,096,962	2,498,285	11,350,641	4,357,401	-	-	21,303,289
Health Services								
Public Health Services	24	-	-	-	-	737,510	-	737,510
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	95,185	-	2,102,544	-	-	2,197,729
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	195,000	-	195,000
--	29	-	-	-	-	-	-	-
Subtotal	30	-	95,185	-	2,102,544	932,510	-	3,130,239
Social and Family Services								
General Assistance	31	-	-	-	-	8,741,700	-	8,741,700
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	518,611	-	518,611
Day Nurseries	34	-	-	-	-	1,498,286	-	1,498,286
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	10,758,597	-	10,758,597
Recreation and Cultural Services								
Parks and Recreation	37	3,360,294	504,665	2,281,317	351,426	-	-	6,497,702
Libraries	38	1,468,161	-	1,054,167	1,173	-	-	2,523,501
Other Cultural	39	168,796	-	138,652	-	400,822	-	708,270
Subtotal	40	4,997,251	504,665	3,474,136	352,599	400,822	-	9,729,473
Planning and Development								
Planning and Development	41	756,501	-	342,774	-	-	-	1,099,275
Commercial and Industrial	42	212,363	-	135,250	-	280,482	-	628,095
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	968,864	-	478,024	-	280,482	-	1,727,370
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	34,886,048	5,047,830	26,886,491	9,926,663	13,322,148	-	90,069,180

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	15,246,954	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	5,613,546	
Reserves and Reserve Funds	3	4,733,404	
	Subtotal	4	10,346,950
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	-	
Serial Debentures	13	7,152,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal *	18	7,152,000
Grants and Loan Forgiveness			
Ontario	20	1,494,187	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal	23	1,494,187
Other Financing			
Prepaid Special Charges	24	622,742	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
	Subtotal	32	622,742
	Total Sources of Financing	33	19,615,879
Applications			
Own Expenditures			
Short Term Interest Costs	34	1,436,429	
Other	35	19,759,867	
	Subtotal	36	21,196,296
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	21,196,296
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	16,827,371	
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	16,827,371	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	16,827,371
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Guelph C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	80,000
Protection to Persons and Property					
Fire	2	-	-	-	667,738
Police	3	-	-	-	1,065,888
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,733,626
Transportation services					
Roadways	8	620,469	-	-	8,665,620
Winter Control	9	-	-	-	-
Transit	10	-	-	-	33,738
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	620,469	-	-	8,699,358
Environmental services					
Sanitary Sewer System	16	-	-	-	84,516
Storm Sewer System	17	-	-	-	215,407
Waterworks System	18	-	-	-	953,963
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	613,926	-	-	4,536,684
Pollution Control	21	177,635	-	-	1,021,629
--	22	-	-	-	-
Subtotal	23	791,561	-	-	6,812,199
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	63,800
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	63,800
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	82,157	-	-	1,475,374
Libraries	38	-	-	-	407,095
Other Cultural	39	-	-	-	-
Subtotal	40	82,157	-	-	1,882,469
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,924,844
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	1,924,844
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,494,187	-	-	21,196,296

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Guelph C

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			1	\$
General Government	1	-		
Protection to Persons and Property				
Fire	2	-		
Police	3	3,900,000		
Conservation Authority	4	-		
Protective inspection and control	5	135,906		
Emergency measures	6	-		
Subtotal	7	4,035,906		
Transportation services				
Roadways	8	3,269,504		
Winter Control	9	-		
Transit	10	-		
Parking	11	3,570,000		
Street Lighting	12	-		
Air Transportation	13	-		
--	14	-		
Subtotal	15	6,839,504		
Environmental services				
Sanitary Sewer System	16	360,805		
Storm Sewer System	17	3,374,057		
Waterworks System	18	2,781,783		
Garbage Collection	19	-		
Garbage Disposal	20	-		
Pollution Control	21	8,554,462		
--	22	-		
Subtotal	23	15,071,107		
Health Services				
Public Health Services	24	-		
Public Health Inspection and Control	25	-		
Hospitals	26	97,000		
Ambulance Services	27	-		
Cemeteries	28	-		
--	29	-		
Subtotal	30	97,000		
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	2,015,645		
Libraries	38	-		
Other Cultural	39	-		
Subtotal	40	2,015,645		
Planning and Development				
Planning and Development	41	-		
Commercial and Industrial	42	7,878,332		
Residential Development	43	-		
Agriculture and Reforestation	44	-		
Tile Drainage and Shoreline Assistance	45	-		
--	46	-		
Subtotal	47	7,878,332		
Electricity	48	553,000		
Gas	49	-		
Telephone	50	-		
Total	51	36,490,494		

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Guelph C

For the year ended December 31, 1990.

		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	7,845,032
: To Canada and agencies		2	79,462
: To other		3	28,566,000
Subtotal		4	36,490,494
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
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	36,490,494
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	28,645,462
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
--		23	7,845,032
--		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	1,284,647
- par value of this amount in U.S. dollars		26	1,101,000
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	4,807,486
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	-
Total		45	4,807,486

Municipality

Guelph C

For the year ended December 31, 1990.

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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	-	-				
- share of integrated projects	47	-	-				
Sewer projects - for this municipality only	48	-	-				
- share of integrated projects	49	-	-				
7. 1990 Debt Charges							
		principal	interest				
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	1,746,382	1,318,130				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	886,450	1,096,868				
Recovered from reserve funds	54	1,018,589	571,944				
Recovered from unconsolidated entities							
- hydro	55	79,000	73,781				
- gas and telephone	57	-	-				
--	56	15,000	1,500				
--	58	-	-				
--	59	-	-				
Total	78	3,745,421	3,062,223				
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 \$
1991	60	2,731,425	2,547,125	1,093,037	632,611	89,000	56,065
1992	61	2,645,744	2,292,739	1,079,256	523,621	97,000	46,943
1993	62	4,007,310	1,999,972	730,690	423,350	109,000	36,994
1994	63	2,367,310	1,526,273	338,690	337,951	120,000	25,805
1995	64	2,411,320	1,252,380	378,680	296,236	95,000	13,482
1996-2000	65	8,162,000	2,507,006	2,147,000	726,488	43,000	3,913
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	7,845,032	-	-	-	-	-
Total	71	30,170,141	12,125,495	5,767,353	2,940,257	553,000	183,202
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991	72	-				-	
1992	73	1,596,000					
1993	74	3,306,000					
1994	75	4,822,000					
1995	76	7,645,000					
Total	77	17,369,000					
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

Guelph C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Guelph C

For the year ended December 31, 1990.

		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	- 7,696	21,579,220	353,964	-	21,933,184	21,385,998	389,450	190,456	-	21,965,904	25,024
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 2,472	4,569,947	34,465	-	4,604,412	4,472,595	14,921	57,428	-	4,544,944	- 56,996
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 9,246	18,044,762	295,212	-	18,339,974	17,786,755	395,020	158,380	-	18,340,155	- 9,065
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 2,426	3,601,673	26,992	-	3,628,665	3,501,254	15,135	44,957	-	3,561,346	- 64,893
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 12,044	47,795,602	710,633	-	48,506,235	47,146,602	814,526	451,221	-	48,412,349	- 105,930

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Guelph C

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		1	
		\$	
Balance at the beginning of the year	1	28,138,450	
Revenues			
Contributions from revenue fund	2	4,313,117	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	5,942,926	
Recreational land (the Planning Act)	61	60,642	
Investment income - from own funds	5	3,370,708	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
	Total revenue 13	13,687,393	
Expenditures			
Transferred to capital fund	14	4,733,404	
Transferred to revenue fund	15	1,077,360	
Charges for long term liabilities - principal and interest	16	1,590,533	
--	63	187,719	
--	20	269,826	
--	21	-	
	Total expenditure 22	7,858,842	
Balance at the end of the year for:			
Reserves	23	5,441,606	
Reserve Funds	24	28,525,395	
	Total 25	33,967,001	
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	939,181	
Sick leave	31	4,349,778	
Insurance	32	-	
Workers' compensation	33	308,194	
Capital expenditure - general administration	34	-	
- roads	35	96,825	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	300,000	
- other and unspecified	42	14,195,014	
Lot levies and subdivider contributions	44	11,905,990	
Recreational land (the Planning Act)	46	949,490	
Parking revenues	45	769,882	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	56,245	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total 58	33,967,001	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph C

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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	13,977,462	-
Accounts receivable			
Canada	2	2,747	
Ontario	3	2,078,505	
Region or county	4	-	
Other municipalities	5	50,833	
School Boards	6	-	portion of taxes
Waterworks	7	310,161	receivable for
Other (including unorganized areas)	8	2,437,291	business taxes
Taxes receivable			
Current year's levies	9	3,822,888	585,172
Previous year's levies	10	1,745,129	156,786
Prior year's levies	11	462,951	325,443
Penalties and interest	12	673,607	262,454
Less allowance for uncollectables (negative)	13	- 195,073	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	2,067,000	
Other	17	-	
Other current assets	18	1,877,890	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	36,490,494	
Other long term assets	20	-	-
Total	21	65,801,885	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph C

For the year ended December 31, 1990.

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	147,848		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	561		
Trade accounts payable	31	1,354,948		
Other	32	1,988,056		
Other current liabilities	33	3,428,246		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	9,809,612		
- special area rates and special charges	35	7,069,462		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	13,291,067		
Recoverable from Reserve Funds	38	5,767,353		
Recoverable from unconsolidated entities	39	553,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	33,967,001		
Accumulated net revenue (deficit)				
General revenue	42	70,322		
Special charges and special areas (specify)				
--	43	-		
--	44	- 6,294		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	221,863		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5,072,141		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 105,930		
Unexpended capital financing / (unfinanced capital outlay)	58	- 16,827,371		
Total	59	65,801,885		

1															
1. Number of continuous full time employees as at December 31															
Administration												1	80		
Non-line Department Support Staff												2	56		
Fire												3	112		
Police												4	172		
Transit												5	67		
Public Works												6	177		
Health Services												7	-		
Homes for the Aged												8	-		
Other Social Services												9	-		
Parks and Recreation												10	55		
Libraries												11	54		
Planning												12	12		
Total												13	785		
2. Total expenditures during the year on:															
												continuous full time employees December 31		other	
												1	2		
												\$	\$		
Wages and salaries												14	28,125,303	1,037,154	
Employee benefits												15	5,625,061	98,530	
3. Reductions of tax roll during the year (lower tier municipalities only)															
Cash collections:												1		\$	
Current year's tax												16	80,400,235		
Previous years' tax												17	2,110,408		
Penalties and interest												18	544,519		
Subtotal												19	83,055,162		
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	83,055,162		
Amounts added to the tax roll for collection purposes only												30	73,575		
Business taxes written off under subsection 495(1) of the Municipal Act												81	-		
4. Tax due dates for 1990 (lower tier municipalities only)															
Interim billings:												1			
Number of installments												31	1		
Due date of first installment (YYYYMMDD)												32	19900301		
Due date of last installment (YYYYMMDD)												33	0		
Final billings:												2			
Number of installments												34	2		
Due date of first installment (YYYYMMDD)												35	19900702		
Due date of last installment (YYYYMMDD)												36	19901101		
												\$			
Supplementary taxes levied with 1994 due date												37	-		
5. Projected capital expenditures and long term financing requirements as at December 31															

				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	1990 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	32,796	2,254,852	1,503,235
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1990 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer							
In this municipality				44	32,796	2,614,017	1,742,678
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		10,458,395	
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, 1989				67	-	27,049,820	-
Approved in 1990				68	-	9,879,250	-
Financed in 1990				69	-	7,152,000	-
No long term financing necessary				70	-	135,000	-
Approved but not financed as at December 31, 1990				71	-	29,642,070	-
Applications submitted but not approved as at Decemeber 31, 1990				72	-	4,000,000	-
12. Forecast of total revenue fund expenditures							
				1991	1992	1993	1994
				1	2	3	4
				\$	\$	\$	\$
73				98,200,000	103,110,000	107,234,000	111,523,000
							1995
							5
							\$
							115,984,000