

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30000

MUNICIPALITY OF: Waterloo R

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	-	-	-	113,913,415
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	-	-	-	113,913,415
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	-	-	-	4,068,120
Per Household Police	20	-	-	-	6,780,200
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	-	-	-	5,992,921
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	-	-	-	16,841,241
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	-			60,345,651
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			64,387
Fees and service charges	32	-			26,751,090
Subtotal	33	-			87,161,128
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	-			3,490,352
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			5,459,940
Contributions from non-consolidated entities	45	-			-
--	46	-			63,485
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	-	-	-	9,013,777
TOTAL REVENUE	51	-	-	-	226,929,562

For the year ended December 31, 1990.

Waterloo R

2LT - OP
4

[illegible]

For the year ended December 31, 1990.

Waterloo R

II. Upper tier purposes

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													
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	-	-	-	-	-	-
Separate consolidated													
Total all school board taxation	0						-	-	-	-	-	-	-

For the year ended December 31, 1990.

2UT
5

[illegible]

For the year ended December 31, 1990.

Waterloo R

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													
Total	47	67,730,692	19,518,227	21,684,930	2,179,394	1,141,722	-	-	1,658,450	113,913,415	-	-	-	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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	599,938	-	2,009	172,205
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	580,181
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	19,056	-	-	-
Subtotal	7	19,056	-	-	580,181
Transportation services					
Roadways	8	2,938,363	-	-	270,932
Winter Control	9	1,263,737	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	50,000	-	43,186	184,532
--	14	-	-	-	-
Subtotal	15	4,252,100	-	43,186	455,464
Environmental services					
Sanitary Sewer System	16	-	-	-	1,702,608
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	4,286	-	6,058	19,170,868
Pollution Control	21	-	-	9,456	-
--	22	-	-	-	-
Subtotal	23	4,286	-	15,514	20,873,476
Health Services					
Public Health Services	24	6,694,927	-	-	190,601
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	6,694,927	-	-	190,601
Social and Family Services					
General Assistance	31	36,347,539	-	3,678	728,912
Assistance to Aged Persons	32	5,514,126	-	-	2,467,538
Assitance to Children	33	-	-	-	-
Day Nurseries	34	6,588,741	-	-	293,126
--	35	-	-	-	-
Subtotal	36	48,450,406	-	3,678	3,489,576
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	710,720
Libraries	38	157,408	-	-	45,451
Other Cultural	39	83,015	-	-	141,727
Subtotal	40	240,423	-	-	897,898
Planning and Development					
Planning and Development	41	84,515	-	-	91,199
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	490
Subtotal	47	84,515	-	-	91,689
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	60,345,651	-	64,387	26,751,090

1990 FINANCIAL INFORMATION RETURN									
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48	
		Waterloo R							
For the year ended December 31, 1990.									
		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	8,118,446	1,652,681	8,369,548	8,183,558	-	-	2,427,286	23,896,947
Protection to Persons and Property									
Fire	2	-	-	-	-	-	-	-	-
Police	3	35,849,100	826,805	4,052,369	479,734	-	66,894	41,274,902	
Conservation Authority	4	-	564,933	-	-	2,519,311	-	3,084,244	
Protective inspection and control	5	-	-	-	-	-	-	-	
Emergency measures	6	85,555	-	47,509	19,779	-	4,025	156,868	
Subtotal	7	35,934,655	1,391,738	4,099,878	499,513	2,519,311	70,919	44,516,014	
Transportation services									
Roadways	8	5,052,169	31,897	5,249,799	6,046,969	-	3,430,943	12,949,891	
Winter Control	9	815,291	-	1,544,452	-	-	-	2,359,743	
Transit	10	-	-	-	-	-	-	-	
Parking	11	-	-	-	-	-	-	-	
Street Lighting	12	-	-	-	-	-	-	-	
Air Transportation	13	201,810	82,750	203,047	62,155	-	-	549,762	
--	14	-	-	-	-	-	-	-	
Subtotal	15	6,069,270	114,647	6,997,298	6,109,124	-	3,430,943	15,859,396	
Environmental services									
Sanitary Sewer System	16	76,214	1,572,766	11,719,239	6,076,710	-	1,686,644	21,131,573	
Storm Sewer System	17	-	-	-	-	-	-	-	
Waterworks System	18	1,431,271	3,701,733	3,850,193	8,754,404	-	2,028,504	19,766,105	
Garbage Collection	19	-	-	-	-	-	-	-	
Garbage Disposal	20	2,542,620	501,976	3,843,984	10,708,945	-	1,583,647	19,181,172	
Pollution Control	21	609,902	275,648	305,916	5,622	-	226,465	970,623	
--	22	-	-	-	-	-	-	-	
Subtotal	23	4,660,007	6,052,123	19,719,332	25,545,681	-	5,072,330	61,049,473	
Health Services									
Public Health Services	24	6,704,489	-	1,372,359	238,451	32,815	123,667	8,471,781	
Public Health Inspection and Control	25	-	-	-	-	-	-	-	
Hospitals	26	-	1,829,664	-	450,070	-	-	2,279,734	
Ambulance Services	27	-	-	-	-	-	-	-	
Cemeteries	28	-	-	-	-	-	-	-	
--	29	-	-	-	-	-	-	-	
Subtotal	30	6,704,489	1,829,664	1,372,359	688,521	32,815	123,667	10,751,515	
Social and Family Services									
General Assistance	31	5,819,535	-	5,165,088	2,466	35,280,544	334,239	46,601,872	
Assistance to Aged Persons	32	7,477,683	227,175	1,351,227	52,791	123,133	15,694	9,216,315	
Assitance to Children	33	-	-	-	-	2,090,210	-	2,090,210	
Day Nurseries	34	2,656,395	14,200	4,922,309	35,974	397,974	119,357	8,146,209	
--	35	-	-	-	-	-	-	-	
Subtotal	36	15,953,613	241,375	11,438,624	91,231	37,891,861	437,902	66,054,606	
Recreation and Cultural Services									
Parks and Recreation	37	-	-	-	-	-	-	-	
Libraries	38	557,381	-	291,427	27,893	-	9,210	885,911	
Other Cultural	39	1,142,037	133,143	309,007	38,772	421,702	44,581	2,089,242	
Subtotal	40	1,699,418	133,143	600,434	66,665	421,702	53,791	2,975,153	
Planning and Development									
Planning and Development	41	1,277,693	-	235,109	363	-	98,534	1,611,699	
Commercial and Industrial	42	-	-	-	-	-	-	-	
Residential Development	43	-	-	-	-	-	-	-	
Agriculture and Reforestation	44	-	-	-	-	-	-	-	
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-	
--	46	63,938	-	6,507	-	-	1,086	71,531	
Subtotal	47	1,341,631	-	241,616	363	-	99,620	1,683,230	
Electricity	48	-	-	-	-	-	-	-	
Gas	49	-	-	-	-	-	-	-	
Telephone	50	-	-	-	-	-	-	-	
Total	51	80,481,529	11,415,371	52,839,089	41,184,656	40,865,689	-	226,786,334	

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	21,117,596	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	5,617,521	
Reserves and Reserve Funds	3	33,139,436	
Subtotal	4	38,756,957	
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	137,400	
Serial Debentures	13	455,000	
Sinking Fund Debentures	14	30,240,935	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	30,833,335	
Grants and Loan Forgiveness			
Ontario	20	21,612,484	
Canada	21	45,000	
Other Municipalities	22	31,802	
Subtotal	23	21,689,286	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	1,295,520	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	718	
--	31	-	
Subtotal	32	1,296,238	
Total Sources of Financing	33	92,575,816	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	111,743,751	
Subtotal	36	111,743,751	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	9,054,593	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	9,054,593	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	619,987	
Total Applications	42	121,418,331	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	49,960,111	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 9,338,869	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	249,736	
- Proceeds From Long Term Liabilities	46	43,615,351	
- Transfers From Reserves and Reserve Funds	47	8,769,507	
- -	48	6,664,386	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	49,960,111	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	9,054,593	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Waterloo R

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	632,769
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	11,760,290
Conservation Authority	4	-	-	-	748,511
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	19,779
Subtotal	7	-	-	-	12,528,580
Transportation services					
Roadways	8	4,379,124	-	-	12,818,380
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	1,464	45,000	31,802	323,539
--	14	-	-	-	-
Subtotal	15	4,380,588	45,000	31,802	13,141,919
Environmental services					
Sanitary Sewer System	16	2,390,677	-	-	4,639,873
Storm Sewer System	17	-	-	-	-
Waterworks System	18	10,414,634	-	-	65,041,607
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	3,605,414	-	-	13,373,189
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	16,410,725	-	-	83,054,669
Health Services					
Public Health Services	24	-	-	-	184,055
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	184,055
Social and Family Services					
General Assistance	31	-	-	-	366,558
Assistance to Aged Persons	32	321,171	-	-	131,862
Assitance to Children	33	-	-	-	616,350
Day Nurseries	34	500,000	-	-	940,513
--	35	-	-	-	-
Subtotal	36	821,171	-	-	2,055,283
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	-	-	-	60,254
Other Cultural	39	-	-	-	86,222
Subtotal	40	-	-	-	146,476
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	21,612,484	45,000	31,802	111,743,751

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Waterloo R

7
11

		1	\$
General Government	1	10,888,190	
Protection to Persons and Property			
Fire	2	-	
Police	3	2,409,000	
Conservation Authority	4	1,963,406	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	4,372,406
Transportation services			
Roadways	8	83,074	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	253,000	
--	14	-	
	Subtotal	15	336,074
Environmental services			
Sanitary Sewer System	16	7,642,952	
Storm Sewer System	17	-	
Waterworks System	18	37,767,277	
Garbage Collection	19	-	
Garbage Disposal	20	2,294,200	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	47,704,429
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	8,738,500	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	8,738,500
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	847,000	
Assitance to Children	33	-	
Day Nurseries	34	43,000	
--	35	-	
	Subtotal	36	890,000
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	518,000	
	Subtotal	40	518,000
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	73,447,599

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Waterloo R

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	1,085,717
: To Canada and agencies			2	47,627
: To other			3	161,568,515
	Subtotal		4	162,701,859
Plus: All debt assumed by the municipality from others			5	238,164
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	44,594,065
:Other municipalities			8	43,271,505
	Subtotal		9	87,865,570
Less: Ministry of the Environment debt retirement funds				
- sewer			10	189,452
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	1,437,402
- enterprises and other			13	-
	Subtotal		14	1,626,854
	Total		15	73,447,599
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	40,341,340
Installment (serial) debentures			17	33,027,707
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	- 10,064
--			23	88,616
--			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	1,341,780
- par value of this amount in U.S. dollars			26	1,140,000
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	56,812
Ministry of the Environment - sewer			30	2,522
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	1,417,809
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	11,879,468
Total liability under OMERS plans				
- initial unfunded			34	1,836,374
- 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	3,181,127
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	16,896,969

Municipality

Waterloo R

For the year ended December 31, 1990.

8
12

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	-	59,481		625,009	62,332					
- share of integrated projects	47		-		-	-					
Sewer projects - for this municipality only	48	-	9,355,172		21,932,216	2,339,856					
- share of integrated projects	49		-		-	-					
7. 1990 Debt Charges											
					principal	interest					
					1	2					
					\$	\$					
Recovered from the consolidated revenue fund											
- general tax rates *	50				2,611,786	2,751,464					
- special are rates and special charges	51				-	-					
- benefitting landowners	52				-	-					
- user rates (consolidated entities)	53				2,645,276	3,406,845					
Recovered from reserve funds	54				33,000	26,426					
Recovered from unconsolidated entities											
- hydro	55				-	-					
- gas and telephone	57				-	-					
--	56				-	-					
--	58				-	-					
--	59				-	-					
Total	78				5,290,062	6,184,735					
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		7,268,856		7,808,040		44,275		27,624	-	-
1992	61		7,804,168		7,359,378		49,061		23,141	-	-
1993	62		8,027,600		6,903,133		53,847		18,173	-	-
1994	63		8,453,993		6,443,505		59,830		12,721	-	-
1995	64		8,795,110		5,966,725		65,813		6,664	-	-
1996-2000	65		32,916,421		21,580,615		-		-	-	-
2001 onwards	79		-		-		-		-	-	-
interest to be earned on sinking funds *	69		- 91,375		-		-		-	-	-
Downtown revitalization program	70		-		-		-		-	-	-
Total	71		73,174,773		56,061,396		272,826		88,323	-	-
* 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									5,501,000	
1993	74									10,005,000	
1994	75									12,863,000	
1995	76									14,256,000	
Total	77									42,625,000	
10. Other notes (attach supporting schedules as required)											

1990 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

[illegible]

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Waterloo R

10
15

		1	
		\$	
Balance at the beginning of the year	1	51,447,127	
Revenues			
Contributions from revenue fund	2	35,567,135	
Contributions from capital fund	3	619,987	
Lot levies and subdivider contributions	60	9,371,563	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	4,813,224	
- other	6	6,279	
--	9	56,454	
--	10	-	
--	11	75,000	
--	12	-	
	Total revenue	13	50,509,642
Expenditures			
Transferred to capital fund	14	33,139,436	
Transferred to revenue fund	15	5,459,940	
Charges for long term liabilities - principal and interest	16	59,426	
--	63	75,000	
--	20	-	
--	21	-	
	Total expenditure	22	38,733,802
Balance at the end of the year for:			
Reserves	23	8,676,144	
Reserve Funds	24	54,546,823	
	Total	25	63,222,967
Analysed as follows:			
Working funds	26	7,972,388	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	64,509	
- water	29	-	
Replacement of equipment	30	499,756	
Sick leave	31	2,780,109	
Insurance	32	2,459,049	
Workers' compensation	33	-	
Capital expenditure - general administration	34	765,737	
- roads	35	-	
- sanitary and storm sewers	36	5,304,606	
- parks and recreation	64	-	
- library	65	238,295	
- other cultural	66	-	
- water	38	16,113,179	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	10,158,550	
Lot levies and subdivider contributions	44	16,317,459	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	240,574	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	204,000	
Waste Site	53	29,102	
Police Commission	54	75,654	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	63,222,967

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

11
16

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	11,130	11,130
Accounts receivable			
Canada	2	19,704	
Ontario	3	17,374,428	
Region or county	4	4,464	
Other municipalities	5	6,292,109	
School Boards	6	21,697	portion of taxes
Waterworks	7	3,366,343	receivable for
Other (including unorganized areas)	8	8,179,330	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	1,996,300	
Municipal	16	-	
Other	17	4,965,450	
Other current assets	18	1,740,759	portion of line 20
Capital outlay to be recovered in future years	19	73,447,599	for tax sale / tax
Other long term assets	20	976,514	registration
	21	118,395,827	-
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo R

For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	424,376		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	103,963		
Ontario	27	2,577,622		
Region or county	28	4,344		
Other municipalities	29	2,584,855		
School Boards	30	-		
Trade accounts payable	31	22,548,199		
Other	32	78,505		
Other current liabilities	33	2,388,786		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	25,470,344		
- special area rates and special charges	35	7,642,952		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	40,061,477		
Recoverable from Reserve Funds	38	272,826		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	63,222,967		
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	23,438		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	151,284		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 49,960,111		
Total	59	118,395,827		

Municipality

Waterloo R

12
17

For the year ended December 31, 1990.

1. Number of continuous full time employees as at December 31		1		
Administration	1	63		
Non-line Department Support Staff	2	76		
Fire	3	-		
Police	4	666		
Transit	5	-		
Public Works	6	275		
Health Services	7	228		
Homes for the Aged	8	135		
Other Social Services	9	210		
Parks and Recreation	10	14		
Libraries	11	6		
Planning	12	23		
Total		13	1,696	
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:		14	64,625,708	
Wages and salaries			6,203,389	
Employee benefits		15	12,279,535	
			339,667	
		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 1990 (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 with 1994 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
Estimated to take place	1	2	3	4
	\$	\$	\$	\$
in 1992	58	137,706,000	20,000,000	-
in 1993	59	129,326,000	-	-
in 1994	60	108,770,000	-	-
in 1995	61	56,513,000	-	-
in 1996	62	60,638,000	-	-
Total	63	492,953,000	20,000,000	-
				181,986,376

		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						
Water	In this municipality	number of residential units	1990 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		39	-	-	-	
		In other municipalities (specify municipality)				
		--	40	-	-	
		--	41	-	-	
		--	42	-	-	
		--	43	-	-	
		--	64	-	-	
Sewer	In this municipality	number of residential units	1990 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
		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 sinking funds	83	own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
		969,340	-	198,286	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31	84			54,482,314		
10. Joint boards consolidated by this municipality						
name of joint boards	53	total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
		-	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
Approved but not financed as at December 31, 1989 Approved in 1990 Financed in 1990 No long term financing necessary Approved but not financed as at December 31, 1990 Applications submitted but not approved as at Decemeber 31, 1990	67 68 69 70 71 72	tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
		-	91,433,463	-	91,433,463	
		-	2,131,766	-	2,131,766	
		-	21,778,742	-	21,778,742	
		-	-	-	-	
		-	71,786,487	-	71,786,487	
		-	-	-	-	
		-	-	-	-	
12. Forecast of total revenue fund expenditures						
	73	1991	1992	1993	1994	1995
		1	2	3	4	5
		\$	\$	\$	\$	\$
		278,424,000	312,151,000	352,393,000	379,292,000	
					389,604,000	