

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23008

MUNICIPALITY OF: Guelph C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

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	96,737,480	-	54,516,540	42,220,940
Direct water billings on ratepayers -- own municipality	2	4,013,351	-		4,013,351
-- other municipalities	3	6,020	-		6,020
Sewer surcharge on direct water billings -- own municipality	4	5,569,020	-		5,569,020
-- other municipalities	5	6,321	-		6,321
Subtotal	6	106,332,192	-	54,516,540	51,815,652
PAYMENTS IN LIEU OF TAXATION					
Canada	7	214,180	-	-	214,180
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	13,096	-		13,096
The Municipal Act, section 157	10	1,053,900	-		1,053,900
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	869,186	-	496,484	372,702
Ontario Hydro	13	233,624	-	-	233,624
Liquor Control Board of Ontario	14	16,670	-	-	16,670
Other	15	-	-	-	-
Municipal enterprises	16	350,757	-	-	350,757
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,751,413	-	496,484	2,254,929
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	5,861,969	-	-	5,861,969
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	17,647,340			17,647,340
Canada specific grants	30	2,860			2,860
Other municipalities - grants and fees	31	17,282			17,282
Fees and service charges	32	21,730,261			21,730,261
Subtotal	33	39,397,743			39,397,743
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,545,242	-	-	1,545,242
Fines	37	16,223			16,223
Penalties and interest on taxes	38	985,167			985,167
Investment income - from own funds	39	558,769			558,769
- other	40	45,000			45,000
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	372,987			372,987
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	50,196			50,196
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	3,573,584	-	-	3,573,584
TOTAL REVENUE	51	157,916,901	-	55,013,024	102,903,877

*For the year ended December 31, 1991.*

## Guelph C

2LT - OP  
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[illegible]

*For the year ended December 31, 1991.*

**Guelph C**

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## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Guelph C

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		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	100,449,256	17,490,249	7,584,565	33.238000	39.103000	3,338,732	683,921	296,579	28,319	22,111	20,561	4,390,223
Separate consolidated													
Total all school board taxation	0						31,397,878	15,155,576	6,561,299	336,817	521,088	543,882	54,516,540

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1991.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

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1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

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	28,845	-	-	163,703
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	8,454	-	-	171,782
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	- 399	-	-	67,966
Emergency measures	6	-	-	-	-
Subtotal	7	8,055	-	-	239,748
Transportation services					
Roadways	8	2,124,367	-	-	1,517,985
Winter Control	9	964,533	-	-	-
Transit	10	1,445,207	-	-	3,352,831
Parking	11	-	-	-	2,762,718
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	4,534,107	-	-	7,633,534
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	580,156
Garbage Collection	19	39,070	-	-	-
Garbage Disposal	20	-	-	-	10,736,588
Pollution Control	21	-	-	-	53,132
--	22	160,857	-	-	104,257
Subtotal	23	199,927	-	-	11,474,133
Health Services					
Public Health Services	24	-	-	17,282	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	17,282	-
Social and Family Services					
General Assistance	31	11,030,708	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	1,396,025	-	-	-
--	35	-	-	-	-
Subtotal	36	12,426,733	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	79,608	-	-	1,874,636
Libraries	38	244,330	-	-	176,762
Other Cultural	39	42,825	2,860	-	8,935
Subtotal	40	366,763	2,860	-	2,060,333
Planning and Development					
Planning and Development	41	82,910	-	-	114,422
Commercial and Industrial	42	-	-	-	44,388
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	82,910	-	-	158,810
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	17,647,340	2,860	17,282	21,730,261

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	1,958,058	-	2,685,681	-	-	-	4,643,739
Protection to Persons and Property								
Fire	2	6,721,558	-	592,589	161,176	-	-	7,475,323
Police	3	9,742,278	273,027	1,467,155	234,183	-	-	11,716,643
Conservation Authority	4	-	44,750	-	-	627,101	-	671,851
Protective inspection and control	5	902,718	-	478,297	-	-	-	1,381,015
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	17,366,554	317,777	2,538,041	395,359	627,101	-	21,244,832
Transportation services								
Roadways	8	4,024,973	749,645	1,811,553	2,531,546	349,350	-	9,467,067
Winter Control	9	730,047	-	1,199,018	-	-	-	1,929,065
Transit	10	2,926,158	-	1,285,245	659,764	-	-	4,871,167
Parking	11	803,311	1,189,117	1,509,984	76,451	-	-	3,578,863
Street Lighting	12	4,020	-	660,314	-	-	-	664,334
Air Transportation	13	-	-	-	-	118,401	-	118,401
--	14	-	-	-	-	-	-	-
Subtotal	15	8,488,509	1,938,762	6,466,114	3,267,761	467,751	-	20,628,897
Environmental services								
Sanitary Sewer System	16	224,152	43,172	207,036	-	-	-	474,360
Storm Sewer System	17	49,011	536,421	64,879	-	-	-	650,311
Waterworks System	18	1,036,909	695,040	2,441,821	601,817	-	-	4,775,587
Garbage Collection	19	442,650	-	2,376,836	-	-	-	2,819,486
Garbage Disposal	20	596,336	-	1,559,056	463,125	-	-	2,618,517
Pollution Control	21	829,846	1,463,018	3,320,928	41,406	-	-	5,655,198
--	22	159,138	-	1,362,946	5,581,678	-	-	7,103,762
Subtotal	23	3,338,042	2,737,651	11,333,502	6,688,026	-	-	24,097,221
Health Services								
Public Health Services	24	-	-	-	-	864,087	-	864,087
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	95,335	-	2,173,615	-	-	2,268,950
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	100,000	-	100,000
--	29	-	-	-	-	-	-	-
Subtotal	30	-	95,335	-	2,173,615	964,087	-	3,233,037
Social and Family Services								
General Assistance	31	-	-	-	-	14,065,473	-	14,065,473
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	552,580	-	552,580
Day Nurseries	34	-	-	-	-	1,647,627	-	1,647,627
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	16,265,680	-	16,265,680
Recreation and Cultural Services								
Parks and Recreation	37	3,716,354	602,039	2,298,932	167,751	-	-	6,785,076
Libraries	38	1,584,603	-	1,035,302	43,092	-	-	2,662,997
Other Cultural	39	183,332	-	60,726	-	316,359	-	560,417
Subtotal	40	5,484,289	602,039	3,394,960	210,843	316,359	-	10,008,490
Planning and Development								
Planning and Development	41	832,559	-	181,680	-	-	-	1,014,239
Commercial and Industrial	42	218,995	-	121,527	-	299,671	-	640,193
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,051,554	-	303,207	-	299,671	-	1,654,432
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	37,687,006	5,691,564	26,721,505	12,735,604	18,940,649	-	101,776,328

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	16,827,371	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	8,272,558	
Reserves and Reserve Funds	3	2,216,098	
Subtotal	4	10,488,656	
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	10,665,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	10,665,000	
Grants and Loan Forgiveness			
Ontario	20	1,648,714	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	1,648,714	
Other Financing			
Prepaid Special Charges	24	1,167,186	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	519,784	
--	30	-	
--	31	-	
Subtotal	32	1,686,970	
Total Sources of Financing	33	24,489,340	
Applications			
Own Expenditures			
Short Term Interest Costs	34	820,495	
Other	35	24,091,534	
Subtotal	36	24,912,029	
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	439,172	
Total Applications	42	25,351,201	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	17,689,232	
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	17,250,060	
- Transfers From Reserves and Reserve Funds	47	439,172	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	17,689,232	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

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	-	-	-	90,000
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	1,626,394
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	1,626,394
Transportation services					
Roadways	8	289,311	-	-	7,182,953
Winter Control	9	-	-	-	659,764
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	15,492
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	289,311	-	-	7,858,209
Environmental services					
Sanitary Sewer System	16	200,000	-	-	1,716,108
Storm Sewer System	17	-	-	-	816,497
Waterworks System	18	1,015,497	-	-	2,286,126
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	5,273,393
Pollution Control	21	-	-	-	401,517
--	22	-	-	-	-
Subtotal	23	1,215,497	-	-	10,493,641
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	190,638
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	190,638
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	143,906	-	-	3,701,011
Libraries	38	-	-	-	144,330
Other Cultural	39	-	-	-	-
Subtotal	40	143,906	-	-	3,845,341
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	807,806
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	807,806
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,648,714	-	-	24,912,029

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Guelph C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	5,878,000	
Conservation Authority	4	-	
Protective inspection and control	5	104,705	
Emergency measures	6	-	
Subtotal	7	5,982,705	
Transportation services			
Roadways	8	8,704,156	
Winter Control	9	-	
Transit	10	-	
Parking	11	3,215,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	11,919,156	
Environmental services			
Sanitary Sewer System	16	283,820	
Storm Sewer System	17	3,333,939	
Waterworks System	18	2,321,800	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	7,620,000	
--	22	-	
Subtotal	23	13,559,559	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	10,000	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	10,000	
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	2,931,880	
Libraries	38	500,000	
Other Cultural	39	-	
Subtotal	40	3,431,880	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	29,700	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	7,439,541	
Subtotal	47	7,469,241	
Electricity	48	464,000	
Gas	49	-	
Telephone	50	-	
Total	51	42,836,541	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Guelph C

For the year ended December 31, 1991.

		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	7,439,541	
: To Canada and agencies	2	-	
: To other	3	35,397,000	
	4	42,836,541	Subtotal
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
	9	-	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
	14	-	Subtotal
	15	42,836,541	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	35,397,000	
Installment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	7,439,541	
--	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	1,117,369	
- par value of this amount in U.S. dollars	26	967,000	
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	4,640,077	
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	-	
	45	4,640,077	Total

## Municipality

## Guelph C

*For the year ended December 31, 1991.*

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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. 1991 Debt Charges							
		principal	interest				
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	2,075,854	1,457,653				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	1,044,562	1,113,495				
Recovered from reserve funds	54	1,093,037	635,863				
Recovered from unconsolidated entities							
- hydro	55	89,000	62,623				
- gas and telephone	57	-	-				
--	56	15,000	1,500				
--	58	-	-				
--	59	-	-				
Total	78	4,317,453	3,271,134				
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
		\$	\$	\$	\$	\$	\$
1992	60	3,359,744	3,181,829	1,303,256	660,254	97,000	46,943
1993	61	4,799,310	2,828,924	976,690	537,023	109,000	36,994
1994	62	3,184,310	2,286,999	584,690	426,408	120,000	25,805
1995	63	3,326,320	1,940,343	676,680	359,478	95,000	13,482
1996	64	3,092,000	1,574,219	698,000	282,279	43,000	3,913
1997-2001	65	11,164,000	3,162,191	1,768,000	476,907	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	7,439,541	-	-	-	-	-
Total	71	36,365,225	14,974,505	6,007,316	2,742,349	464,000	127,137
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1992	72	-				-	
1993	73	2,043,000					
1994	74	4,449,000					
1995	75	6,443,000					
1996	76	7,926,000					
Total	77	20,861,000					
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

## Guelph C

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[illegible]



1991 FINANCIAL INFORMATION RETURN

Municipality

Guelph C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	25,024	23,928,088	678,076	-	24,606,164	23,941,156	449,842	207,292	-	24,598,290	17,150
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 56,996	5,207,371	85,029	-	5,292,400	5,250,108	35,954	62,985	-	5,349,047	- 349
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 9,065	20,000,598	567,691	-	20,568,289	20,045,278	374,081	173,534	-	20,592,893	15,539
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 64,893	4,333,990	70,991	-	4,404,981	4,390,223	29,898	52,673	-	4,472,794	2,920
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 105,930	53,470,047	1,401,787	-	54,871,834	53,626,765	889,775	496,484	-	55,013,024	35,260

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Guelph C

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		1	
		\$	
Balance at the beginning of the year	1	33,903,381	
Revenues			
Contributions from revenue fund	2	4,463,046	
Contributions from capital fund	3	439,172	
Lot levies and subdivider contributions	60	4,181,471	
Recreational land (the Planning Act)	61	316,159	
Investment income - from own funds	5	2,596,754	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	11,996,602	
Expenditures			
Transferred to capital fund	14	2,216,098	
Transferred to revenue fund	15	372,987	
Charges for long term liabilities - principal and interest	16	1,728,900	
--	63	302,704	
--	20	353,557	
--	21	-	
Total expenditure	22	4,974,246	
Balance at the end of the year for:			
Reserves	23	6,995,795	
Reserve Funds	24	33,929,942	
Total	25	40,925,737	
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	2,203,071	
Sick leave	31	4,640,077	
Insurance	32	-	
Workers' compensation	33	337,007	
Capital expenditure - general administration	34	-	
- roads	35	82,261	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	241,702	
Lot levies and subdivider contributions	44	14,761,321	
Recreational land (the Planning Act)	46	680,954	
Parking revenues	45	571,392	
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	17,255,305	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	40,925,737	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph C
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	17,386,124	-
Accounts receivable			
Canada	2	710,979	
Ontario	3	1,979,207	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	368,023	receivable for
Other (including unorganized areas)	8	3,436,336	business taxes
Taxes receivable			
Current year's levies	9	4,620,985	773,847
Previous year's levies	10	1,218,998	166,185
Prior year's levies	11	1,690,194	411,093
Penalties and interest	12	1,039,170	344,892
Less allowance for uncollectables (negative)	13	- 348,808	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	2,309,000	
Other	17	-	
Other current assets	18	1,981,963	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	42,836,541	
Other long term assets	20	-	-
Total	21	79,228,712	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph C
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For the year ended December 31, 1991.

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	170,918		
Ontario	27	177,565		
Region or county	28	-		
Other municipalities	29	7,045		
School Boards	30	-		
Trade accounts payable	31	1,026,734		
Other	32	2,419,635		
Other current liabilities	33	2,769,308		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	17,773,800		
- special area rates and special charges	35	6,431,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	12,160,425		
Recoverable from Reserve Funds	38	6,007,316		
Recoverable from unconsolidated entities	39	464,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	40,925,737		
Accumulated net revenue (deficit)				
General revenue	42	153,552		
Special charges and special areas (specify)				
--	43	-		
--	44	- 1,719		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	45,803		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	6,351,565		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	35,260		
Unexpended capital financing / (unfinanced capital outlay)	58	- 17,689,232		
Total	59	79,228,712		



					balance of fund		loans outstanding							
					1		2							
					\$		\$							
6. Ontario Home Renewal Plan trust fund at year end					82		709,971		74,055					
7. Analysis of direct water and sewer billings as at December 31														
					number of residential units		1991 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Water					39		33,289		2,408,011		1,605,340			
In this municipality														
In other municipalities (specify municipality)														
--					40		-		-		-			
--					41		-		-		-			
--					42		-		-		-			
--					43		-		-		-			
--					64		-		-		-			
					number of residential units		1991 billings residential units		all other properties		computer use only			
					1		2		3		4			
					\$		\$		\$					
Sewer					44		33,289		3,341,412		2,227,608			
In this municipality														
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		10,620,942							
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, 1991					67		-		29,642,070		-			
Approved in 1991					68		-		7,462,000		-			
Financed in 1991					69		-		10,665,000		-			
No long term financing necessary					70		-		3,940,000		-			
Approved but not financed as at December 31, 1991					71		-		22,499,070		-			
Applications submitted but not approved as at Decemeber 31, 1991					72		-		-		-			
12. Forecast of total revenue fund expenditures														
					1992		1993		1994		1995		1996	
					1		2		3		4		5	
					\$		\$		\$		\$		\$	
73					100,942,000		105,000,000		109,200,000		113,550,000		118,100,000	