

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23006

MUNICIPALITY OF: Guelph Tp

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Guelph Tp

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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	3,449,602	574,811	2,326,736	548,055
Direct water billings on ratepayers					
-- own municipality	2	11,972	-		11,972
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	3,461,574	574,811	2,326,736	560,027
PAYMENTS IN LIEU OF TAXATION					
Canada	7	779	-	-	779
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	4,621	-		4,621
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	4,482	-	-	4,482
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	6,531	-	-	6,531
Subtotal	18	16,413	-	-	16,413
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	78,053	-	-	78,053
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	106,769			106,769
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	161,761			161,761
Subtotal	33	268,530			268,530
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	72,845	-	-	72,845
Fines	37	403			403
Penalties and interest on taxes	38	28,600			28,600
Investment income - from own funds	39	64,399			64,399
- other	40	-			-
Sales of publications, equipment, etc	42	1,501			1,501
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	53,000			53,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	220,748	-	-	220,748
TOTAL REVENUE	51	4,045,318	574,811	2,326,736	1,143,771

For the year ended December 31, 1991.

Guelph Tp

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I. Own purposes

[illegible]

For the year ended December 31, 1991.

Guelph Tp

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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

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	1,228,508	62,752	22,070	153.759100	180.893000	188,894	11,351	3,992	3,134	227	353	207,951
Separate consolidated													
Total all school board taxation	0						1,717,593	398,066	159,463	23,781	19,407	8,426	2,326,736

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Guelph Tp

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,898
Protection to Persons and Property					
Fire	2	-	-	-	1,860
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	269	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	269	-	-	1,860
Transportation services					
Roadways	8	65,325	-	-	26,679
Winter Control	9	35,175	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	100,500	-	-	26,679
Environmental services					
Sanitary Sewer System	16	-	-	-	4,556
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	330
--	22	-	-	-	-
Subtotal	23	-	-	-	4,886
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
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	6,000	-	-	77,606
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,000	-	-	77,606
Planning and Development					
Planning and Development	41	-	-	-	10,762
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	37,070
--	46	-	-	-	-
Subtotal	47	-	-	-	47,832
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	106,769	-	-	161,761

Municipality

For the year ended December 31, 1991.

Guelph Tp

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		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	125,568	-	111,990	43,230	-	-	280,788
Protection to Persons and Property								
Fire	2	-	-	123,601	-	-	-	123,601
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	24,411	-	24,411
Protective inspection and control	5	34,359	-	14,841	-	-	-	49,200
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	34,359	-	138,442	-	24,411	-	197,212
Transportation services								
Roadways	8	92,357	-	132,789	62,166	-	-	287,312
Winter Control	9	13,053	-	71,296	-	-	-	84,349
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	4,202	576	-	-	4,778
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	105,410	-	208,287	62,742	-	-	376,439
Environmental services								
Sanitary Sewer System	16	-	27,310	2,474	-	-	-	29,784
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	3,723	-	8,249	3,300	-	-	15,272
Garbage Collection	19	-	-	7,574	-	-	-	7,574
Garbage Disposal	20	-	-	3,952	-	-	-	3,952
Pollution Control	21	-	-	14,440	-	-	-	14,440
--	22	-	-	-	-	-	-	-
Subtotal	23	3,723	27,310	36,689	3,300	-	-	71,022
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	400	-	400
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	400	-	400
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	54,814	-	40,802	15,197	-	-	110,813
Libraries	38	-	-	-	-	-	-	-
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	54,814	-	40,802	15,197	-	-	110,813
Planning and Development								
Planning and Development	41	2,105	-	32,278	27,527	-	-	61,910
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	2,950	-	2,950
Tile Drainage and Shoreline Assistance	45	-	37,070	-	-	-	-	37,070
--	46	-	-	-	-	-	-	-
Subtotal	47	2,105	37,070	32,278	27,527	2,950	-	101,930
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	325,979	64,380	568,488	151,996	27,761	-	1,138,604

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,535	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	142,120	
Reserves and Reserve Funds	3	194,763	
Subtotal	4	336,883	
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	15,200	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	15,200	
Grants and Loan Forgiveness			
Ontario	20	40,000	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	40,000	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	392,083	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	397,799	
Subtotal	36	397,799	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	15,200	
Subtotal	40	15,200	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
Total Applications	42	412,999	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	25,451	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	4,277	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	29,728	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	25,451	
* - 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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	43,230
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	-
Transportation services					
Roadways	8	40,000	-	-	97,166
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	40,000	-	-	97,166
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	-
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
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	-	-	-	14,197
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	14,197
Planning and Development					
Planning and Development	41	-	-	-	243,206
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	243,206
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	40,000	-	-	397,799

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Guelph Tp

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		1	\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal 7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	23,000	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	23,000	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
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	-	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	-	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	87,882	
--	46	-	
	Subtotal 47	87,882	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	110,882	

Municipality

Guelph Tp

For the year ended December 31, 1991.

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		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	87,882	
: To Canada and agencies	2	-	
: To other	3	23,000	
	Subtotal	4	110,882
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	110,882
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	110,882	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	-	
--	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	-	
- par value of this amount in U.S. dollars	26	-	
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	-	
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	-

Municipality

Guelph Tp

For the year ended December 31, 1991.

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	3,815		1,065			
- special are rates and special charges	51	28,770		8,300			
- benefitting landowners	52	16,185		6,245			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	-		-			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	48,770		15,610			
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	48,278	11,060	-	-	-	-
1993	61	14,950	5,016	-	-	-	-
1994	62	9,896	3,815	-	-	-	-
1995	63	8,273	3,023	-	-	-	-
1996	64	5,225	2,361	-	-	-	-
1997-2001	65	24,260	4,418	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	110,882	29,693	-	-	-	-
* 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	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Guelph Tp

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		562,599	12,213	574,812							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	-	562,599	12,213	574,812	567,801	7,010	-	-	-	574,811	- 1
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	562,599	12,213	574,812	567,801	7,010	-	-	-	574,811	- 1

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Guelph Tp

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	-	993,288	23,665	-	1,016,953	1,002,672	14,281	-	-	1,016,953	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	245,044	4,456	-	249,500	249,500	1,168	-	-	250,668	1,168
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	830,430	19,779	-	850,209	838,539	11,670	-	-	850,209	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	204,238	3,714	-	207,952	207,951	955	-	-	208,906	954
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,273,000	51,614	-	2,324,614	2,298,662	28,074	-	-	2,326,736	2,122

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Guelph Tp

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		1 \$
Balance at the beginning of the year	1	907,947
Revenues		
Contributions from revenue fund	2	9,876
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	145,250
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	26,588
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	181,714
Expenditures		
Transferred to capital fund	14	194,763
Transferred to revenue fund	15	53,000
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	247,763
Balance at the end of the year for:		
Reserves	23	630,682
Reserve Funds	24	211,216
Total	25	841,898
Analysed as follows:		
Working funds	26	292,310
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	99,500
- sanitary and storm sewers	36	-
- parks and recreation	64	1,000
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	224,972
Lot levies and subdivider contributions	44	136,416
Recreational land (the Planning Act)	46	74,800
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	3,300
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	9,600
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	841,898

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph Tp

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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	567,184	-
Accounts receivable			
Canada	2	779	
Ontario	3	3,520	
Region or county	4	177	
Other municipalities	5	-	
School Boards	6	715	portion of taxes
Waterworks	7	461	receivable for
Other (including unorganized areas)	8	80,287	business taxes
Taxes receivable			
Current year's levies	9	143,599	9,537
Previous year's levies	10	60,097	1,024
Prior year's levies	11	13,842	887
Penalties and interest	12	11,336	804
Less allowance for uncollectables (negative)	13	- 728	- 728
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	2,405	portion of line 20
Capital outlay to be recovered in future years	19	110,882	for tax sale / tax
Other long term assets	20	-	registration
	21	994,556	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph Tp

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	-		
Ontario	27	6,586		
Region or county	28	-		
Other municipalities	29	25,012		
School Boards	30	-		
Trade accounts payable	31	-		
Other	32	53,127		
Other current liabilities	33	12,843		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	110,882		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	841,898		
Accumulated net revenue (deficit)				
General revenue	42	- 34,822		
Special charges and special areas (specify)				
--	43	1,701		
--	44	659		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 1		
School boards	57	2,122		
Unexpended capital financing / (unfinanced capital outlay)	58	- 25,451		
Total	59	994,556		

Municipality

Guelph Tp

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For the year ended December 31, 1991.

1. Number of continuous full time employees as at December 31		1		
Administration	1	2		
Non-line Department Support Staff	2	3		
Fire	3	-		
Police	4	-		
Transit	5	-		
Public Works	6	2		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	1		
Libraries	11	-		
Planning	12	-		
Total	13	8		
		continuous full time employees December 31		
		other		
2. Total expenditures during the year on:		1	2	
		\$	\$	
Wages and salaries	14	239,505	36,460	
Employee benefits	15	49,217	797	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	3,266,304		
Previous years' tax	17	155,556		
Penalties and interest	18	29,613		
Subtotal	19	3,451,473		
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	34,088		
- recoverable from general municipal revenues	25	5,611		
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	3,491,172		
Amounts added to the tax roll for collection purposes only	30	3,054		
Business taxes written off under subsection 495(1) of the Municipal Act	81	-		
		1		
4. Tax due dates for 1991 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19910228		
Due date of last installment (YYYYMMDD)	33	19910531		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19910831		
Due date of last installment (YYYYMMDD)	36	19911130		
		\$		
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 Council	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	-	-	-
in 1993	59	-	-	-
in 1994	60	-	-	-
in 1995	61	-	-	-
in 1996	62	-	-	-
Total	63	-	-	-

					balance of fund		loans outstanding	
					1	2		
					\$	\$		
6. Ontario Home Renewal Plan trust fund at year end					82	18,594	64	
7. Analysis of direct water and sewer billings as at December 31								
Water					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
					\$	\$	\$	
	In this municipality	39	60	11,972	-			
	In other municipalities (specify municipality)							
	--	40	-	-	-	-	-	
	--	41	-	-	-	-	-	
	--	42	-	-	-	-	-	
	--	43	-	-	-	-	-	
	--	64	-	-	-	-	-	
Sewer					number of residential units	1991 billings residential units	all other properties	computer use only
					1	2	3	4
					\$	\$	\$	
	In this municipality	44	-	-	-	-	-	
	In other municipalities (specify municipality)							
	--	45	-	-	-	-	-	
	--	46	-	-	-	-	-	
	--	47	-	-	-	-	-	
	--	48	-	-	-	-	-	
	--	65	-	-	-	-	-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing							water	sewer
							1	2
					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. Joint boards consolidated by this municipality								
name of joint boards					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
					1	2	3	4
					\$	\$	%	
	--	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	29,400	-	29,400
Approved in 1991					68	75,000	-	75,000
Financed in 1991					69	15,200	-	15,200
No long term financing necessary					70	-	-	-
Approved but not financed as at December 31, 1991					71	89,200	-	89,200
Applications submitted but not approved as at Decemeber 31, 1991					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1992	1993	1994	1995
					1	2	3	4
					\$	\$	\$	\$
73					1,300,000	1,350,000	1,400,000	1,450,000
								1996
								5
								\$
								1,500,000