

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30016

MUNICIPALITY OF: Waterloo C

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Waterloo C

1  
3

For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	93,309,695	17,880,613	51,710,490	23,718,592
Direct water billings on ratepayers -- own municipality	2	6,822,773	4,806,633		2,016,140
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	6,934,817	6,934,817		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>107,067,285</b>	<b>29,622,063</b>	<b>51,710,490</b>	<b>25,734,732</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	40,083	7,833	-	32,250
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,758,150	747,214		1,010,936
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	326,737	63,007	182,194	81,536
Ontario Hydro	13	41,562	7,994	-	33,568
Liquor Control Board of Ontario	14	9,658	4,210	-	5,448
Other	15	51,168	22,304	-	28,864
Municipal enterprises	16	200,988	56,009	-	144,979
Other municipalities and enterprises	17	108,969	20,959	-	88,010
<b>Subtotal</b>	<b>18</b>	<b>2,537,315</b>	<b>929,530</b>	<b>182,194</b>	<b>1,425,591</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>1,543,367</b>	<b>-</b>	<b>-</b>	<b>1,543,367</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	2,731,948			2,731,948
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	987,511			987,511
Fees and service charges	32	4,855,216			4,855,216
<b>Subtotal</b>	<b>33</b>	<b>8,574,675</b>			<b>8,574,675</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,227,700	-	-	1,227,700
Fines	37	296,012			296,012
Penalties and interest on taxes	38	884,151			884,151
Investment income - from own funds	39	-			-
- other	40	2,588,006			2,588,006
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	1,295,000			1,295,000
Contributions from reserves and reserve funds	44	685,843			685,843
Contributions from non-consolidated entities	45	-			-
--	46	477,070			477,070
--	47	-			-
--	48	-			-
Sale of Land	49	3,055			3,055
<b>Subtotal</b>	<b>50</b>	<b>7,450,727</b>	<b>-</b>	<b>-</b>	<b>7,450,727</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>127,173,369</b>	<b>30,551,593</b>	<b>51,892,684</b>	<b>44,729,092</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Waterloo C

**2LT - OP**

4

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	40,504,452	7,324,615	3,171,545	48.282000	56.802000	1,955,636	416,053	180,150	21,383	14,256	8,910	2,596,388
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						30,713,103	13,783,293	6,409,134	386,380	257,587	160,993	51,710,490





# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Waterloo C

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	99,482
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	8,573
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	64,688
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	73,261
<b>Transportation services</b>					
Roadways	8	485,909	-	528,502	1,388,192
Winter Control	9	284,000	-	-	-
Transit	10	1,493,476	-	-	-
Parking	11	-	-	-	38,585
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	2,263,385	-	528,502	1,426,777
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	868,698
Storm Sewer System	17	-	-	-	222,000
Waterworks System	18	-	-	10,932	267,441
Garbage Collection	19	20,330	-	413,523	223,059
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	20,330	-	424,455	1,581,198
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	327,201
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	327,201
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	210,368	-	34,554	23,030
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	210,368	-	34,554	23,030
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	-	1,147,921
Libraries	38	223,150	-	-	74,312
Other Cultural	39	8,715	-	-	64,936
<b>Subtotal</b>	40	237,865	-	-	1,287,169
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	37,098
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	37,098
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	2,731,948	-	987,511	4,855,216

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

Waterloo C
------------

4  
8

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	2,535,406	-	2,423,177	4,458,181	-	-	9,416,764
<b>Protection to Persons and Property</b>								
Fire	2	5,701,380	-	275,504	126,500	-	101,000	6,204,384
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	487,742	-	225,532	-	-	-	713,274
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	6,189,122	-	501,036	126,500	-	101,000	6,917,658
<b>Transportation services</b>								
Roadways	8	2,819,700	442,736	1,184,475	720,172	-	-	5,167,083
Winter Control	9	144,398	-	746,485	-	-	-	890,883
Transit	10	19,727	-	3,329,045	16,981	-	-	3,365,753
Parking	11	258,338	42,652	156,713	-	-	-	457,703
Street Lighting	12	-	-	464,901	70,668	-	-	535,569
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	3,242,163	485,388	5,881,619	807,821	-	-	10,416,991
<b>Environmental services</b>								
Sanitary Sewer System	16	615,728	118,598	2,453,590	90,022	-	-	3,277,938
Storm Sewer System	17	216,043	21,781	154,607	90,022	-	-	482,453
Waterworks System	18	553,122	-	546,035	566,093	-	101,000	1,564,250
Garbage Collection	19	494,068	-	866,609	204,217	-	-	1,564,894
Garbage Disposal	20	-	-	1,082,097	-	-	-	1,082,097
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,878,961	140,379	5,102,938	950,354	-	101,000	7,971,632
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	200,909	-	198,188	-	-	-	399,097
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	200,909	-	198,188	-	-	-	399,097
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	204,844	-	29,053	-	-	-	233,897
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	204,844	-	29,053	-	-	-	233,897
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	3,563,804	158,568	2,170,724	221,112	-	-	6,114,208
Libraries	38	1,358,500	355,745	384,060	549,340	-	-	2,647,645
Other Cultural	39	116,499	-	195,482	-	284,128	-	596,109
<b>Subtotal</b>	40	5,038,803	514,313	2,750,266	770,452	284,128	-	9,357,962
<b>Planning and Development</b>								
Planning and Development	41	635,066	-	150,229	-	-	-	785,295
Commercial and Industrial	42	199,899	1,121,950	367,719	43,184	-	-	1,732,752
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	834,965	1,121,950	517,948	43,184	-	-	2,518,047
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	20,125,173	2,262,030	17,404,225	7,156,492	284,128	-	47,232,048

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1	\$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	2,290,477	
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2	1,055,666	
Reserves and Reserve Funds	3	12,009,262	
	<b>Subtotal 4</b>	<b>13,064,928</b>	
<b>Long Term Liabilities Incurred</b>			
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	7,479,779	
Sinking Fund Debentures	14	2,659,776	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
	<b>Subtotal * 18</b>	<b>10,139,555</b>	
<b>Grants and Loan Forgiveness</b>			
Ontario	20	800,800	
Canada	21	-	
Other Municipalities	22	-	
	<b>Subtotal 23</b>	<b>800,800</b>	
<b>Other Financing</b>			
Prepaid Special Charges	24	67,020	
Proceeds From Sale of Land and Other Capital Assets	25	425,544	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	55,510	
--	30	-	
--	31	176,880	
	<b>Subtotal 32</b>	<b>724,954</b>	
	<b>Total Sources of Financing 33</b>	<b>24,730,237</b>	
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34	-	
Other	35	18,315,152	
	<b>Subtotal 36</b>	<b>18,315,152</b>	
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
	<b>Subtotal 40</b>	<b>-</b>	
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41	1,924,804	
	<b>Total Applications 42</b>	<b>20,239,956</b>	
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	-	2,199,804
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44	-	4,820,087
<b>To be Recovered From:</b>			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	40,233	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	2,580,050	
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49</b>	<b>-</b>	<b>2,199,804</b>
* - 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

Waterloo C

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	511,101
<b>Protection to Persons and Property</b>				
Fire	2	-	-	199,767
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	199,767
<b>Transportation services</b>				
Roadways	8	261,216	-	5,044,795
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	1,053,754
Street Lighting	12	-	-	144,080
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	261,216	-	6,242,629
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	419,791
Storm Sewer System	17	-	-	687,182
Waterworks System	18	-	-	849,253
Garbage Collection	19	-	-	230,462
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	29,084	-	371
<b>Subtotal</b>	23	29,084	-	2,187,059
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	4,841
--	29	-	-	-
<b>Subtotal</b>	30	-	-	4,841
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	500,000	-	4,651,049
Libraries	38	-	-	451,000
Other Cultural	39	10,500	-	6,086
<b>Subtotal</b>	40	510,500	-	5,108,135
<b>Planning and Development</b>				
Planning and Development	41	-	-	57,460
Commercial and Industrial	42	-	-	4,013,842
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	4,071,302
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	800,800	-	18,315,152

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Waterloo C

**7**  
11

For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	1,634,097
Winter Control	9	-
Transit	10	-
Parking	11	1,424,000
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	3,058,097
<b>Environmental services</b>		
Sanitary Sewer System	16	237,741
Storm Sewer System	17	63,280
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	301,021
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	6,883,794
Libraries	38	1,662,709
Other Cultural	39	-
<b>Subtotal</b>	40	8,546,503
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	4,708,902
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	4,708,902
Electricity	48	5,681,680
Gas	49	-
Telephone	50	-
<b>Total</b>	51	22,296,203

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	2,483,902
<b>Subtotal</b>	4	2,483,902
Plus: All debt assumed by the municipality from others	5	19,812,301
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	22,296,203
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	2,979,697
Installment (serial) debentures	17	16,882,604
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	21	-
--	22	2,433,902
--	23	-
<b>Total</b>	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	89,680
- par value of this amount in U.S. dollars	26	76,000
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	1,558
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	3,084,069
Total liability under OMERS plans		
- initial unfunded	34	94,924
- 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	5,666,009
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	8,845,002

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Waterloo C
------------

**8**  
12

For the year ended December 31, 1991.

		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	1,502,139		372,337	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	233,487		154,067	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	377,000		627,500	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>2,112,626</b>		<b>1,153,904</b>	

		recoverable from the		recoverable from		recoverable from	
		consolidated revenue fund		reserve funds		unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1992	60	2,892,448	1,385,544	-	-	417,880	590,564
1993	61	2,218,136	1,273,040	-	-	465,240	548,060
1994	62	1,511,981	1,157,524	-	-	509,600	500,461
1995	63	1,381,638	1,033,509	-	-	561,960	447,807
1996	64	1,464,226	923,752	-	-	601,000	389,688
1997-2001	65	6,217,608	2,895,673	-	-	3,126,000	920,169
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	928,486	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>16,614,523</b>	<b>8,669,042</b>	<b>-</b>	<b>-</b>	<b>5,681,680</b>	<b>3,396,749</b>

\* Includes interest to earned on Ministry of the Environment debt retirement funds

		1
		\$
1992	72	-
1993	73	942,576
1994	74	1,315,159
1995	75	1,527,413
1996	76	1,766,269
<b>Total</b>	<b>77</b>	<b>5,551,417</b>

10. Other notes (attach supporting schedules as required)

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	17,334,733	276,809	17,611,542							
Special purpose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	929,530	-	929,530							
Telephone and telegraph taxation	10	269,071	-	269,071							
<b>Subtotal levied by mill rate -- general</b>	11	18,533,334	276,809	18,810,143	17,611,542	269,071	-	929,530	-	18,810,143	-
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	4,806,633	-	4,806,633	4,806,633	-	-	-	-	4,806,633	-
Sewer surcharge on direct water billings	21	6,934,817	-	6,934,817	6,934,817	-	-	-	-	6,934,817	-
<b>Total region or county</b>	22	30,274,784	276,809	30,551,593	29,352,992	269,071	-	929,530	-	30,551,593	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

9LT

13

## 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	23,938,533	395,813	-	24,334,346	23,879,203	373,875	81,268	-	24,334,346	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	5,179,165	57,398	-	5,236,563	5,145,464	25,317	65,782	-	5,236,563	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	19,385,443	307,200	-	19,692,643	19,358,019	311,154	23,470	-	19,692,643	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	2,584,583	44,549	-	2,629,132	2,596,388	21,070	11,674	-	2,629,132	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	51,087,724	804,960	-	51,892,684	50,979,074	731,416	182,194	-	51,892,684	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Waterloo C

**10**

15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	20,204,106
<b>Revenues</b>		
Contributions from revenue fund	2	6,100,826
Contributions from capital fund	3	629,804
Lot levies and subdivider contributions	60	4,437,747
Recreational land (the Planning Act)	61	85,200
Investment income - from own funds	5	1,122,568
- other	6	-
--	9	248,035
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	12,624,180
<b>Expenditures</b>		
Transferred to capital fund	14	12,009,262
Transferred to revenue fund	15	685,843
Charges for long term liabilities - principal and interest	16	-
--	63	528,083
--	20	-
--	21	-
<b>Total expenditure</b>	22	13,223,188
<b>Balance at the end of the year for:</b>		
Reserves	23	6,293,890
Reserve Funds	24	13,311,208
<b>Total</b>	25	19,605,098
<b>Analysed as follows:</b>		
Working funds	26	695,188
Contingencies	27	1,584,175
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	3,761,960
Sick leave	31	965,158
Insurance	32	624,469
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	2,427,489
- library	65	305,965
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	5,746,836
Lot levies and subdivider contributions	44	2,592,022
Recreational land (the Planning Act)	46	544,097
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	195,315
Waste Site	53	3,409
Police Commission	54	95,081
Municipal Election	55	3,221
Business Improvement Area	56	60,713
--	57	-
<b>Total</b>	58	19,605,098

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1991.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	21,325,766	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	528,343	
Ontario	3	1,186,912	
Region or county	4	352,021	
Other municipalities	5	213,375	
School Boards	6	3,022	portion of taxes
Waterworks	7	635,426	receivable for
Other (including unorganized areas)	8	1,285,141	business taxes
Taxes receivable			
Current year's levies	9	3,750,206	495,849
Previous year's levies	10	1,177,865	75,393
Prior year's levies	11	457,280	9,044
Penalties and interest	12	636,806	48,771
Less allowance for uncollectables (negative)	13	- 80,000	- 80,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	265,535	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	22,296,203	
<b>Other long term assets</b>	20	119,000	-
<b>Total</b>	21	54,152,901	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	37				
Ontario	27	115,560				
Region or county	28	1,988,955				
Other municipalities	29	100,450				
School Boards	30	163,755				
Trade accounts payable	31	4,173,482				
Other	32	1,410,059				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	15,239,688				
- special area rates and special charges	35	-				
- benefitting landowners	36	1,374,835				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	5,681,680				
Less: Own holdings (negative)	40	- 1,649,130				
<b>Reserves and reserve funds</b>	41	19,605,098				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	-				
Special charges and special areas (specify)						
--	43	1,139,853				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	2,519,581				
Libraries	49	30,545				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	58,649				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	2,199,804				
<b>Total</b>	59	54,152,901				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		1																																																																					
<b>1. Number of continuous full time employees as at December 31</b>																																																																							
Administration		1	61																																																																				
Non-line Department Support Staff		2	-																																																																				
Fire		3	100																																																																				
Police		4	-																																																																				
Transit		5	-																																																																				
Public Works		6	112																																																																				
Health Services		7	5																																																																				
Homes for the Aged		8	-																																																																				
Other Social Services		9	-																																																																				
Parks and Recreation		10	69																																																																				
Libraries		11	39																																																																				
Planning		12	28																																																																				
	<b>Total</b>	13	414																																																																				
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th style="text-align: center;">continuous full time employees December 31</th> <th style="text-align: center;">other</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td colspan="4"><b>2. Total expenditures during the year on:</b></td> </tr> <tr> <td>Wages and salaries</td> <td style="text-align: right;">14</td> <td style="text-align: right;">17,413,474</td> <td style="text-align: right;">745,722</td> </tr> <tr> <td>Employee benefits</td> <td style="text-align: right;">15</td> <td style="text-align: right;">3,012,571</td> <td style="text-align: right;">37,286</td> </tr> </tbody> </table>				continuous full time employees December 31	other			1	2			\$	\$	<b>2. Total expenditures during the year on:</b>				Wages and salaries	14	17,413,474	745,722	Employee benefits	15	3,012,571	37,286																																												
		continuous full time employees December 31	other																																																																				
		1	2																																																																				
		\$	\$																																																																				
<b>2. Total expenditures during the year on:</b>																																																																							
Wages and salaries	14	17,413,474	745,722																																																																				
Employee benefits	15	3,012,571	37,286																																																																				
		1	\$																																																																				
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>																																																																							
Cash collections: Current year's tax		16	88,277,956																																																																				
Previous years' tax		17	2,302,428																																																																				
Penalties and interest		18	991,862																																																																				
	<b>Subtotal</b>	19	91,572,246																																																																				
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																																																																							
- recoverable from general municipal revenues		24	862,310																																																																				
- recoverable from general municipal revenues		25	286,176																																																																				
Transfers to tax sale and tax registration accounts		26	-																																																																				
The Municipal Elderly Residents' Assistance Act - reductions		27	-																																																																				
- refunds		28	-																																																																				
Other (specify)		80	-																																																																				
	<b>Total reductions</b>	29	92,720,732																																																																				
Amounts added to the tax roll for collection purposes only		30	113,826																																																																				
Business taxes written off under subsection 495(1) of the Municipal Act		81	86,827																																																																				
		1																																																																					
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>																																																																							
Interim billings: Number of installments		31	2																																																																				
Due date of first installment (YYYYMMDD)		32	19910222																																																																				
Due date of last installment (YYYYMMDD)		33	19910419																																																																				
Final billings: Number of installments		34	2																																																																				
Due date of first installment (YYYYMMDD)		35	19910614																																																																				
Due date of last installment (YYYYMMDD)		36	19910913																																																																				
			\$																																																																				
Supplementary taxes levied with 1994 due date		37	-																																																																				
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>																																																																							
		<table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th colspan="2"></th> <th colspan="4" style="text-align: center;">long term financing requirements</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">gross expenditures</th> <th style="text-align: center;">approved by the O.M.B. or Council</th> <th style="text-align: center;">submitted but not yet approved by O.M.B. or Council</th> <th style="text-align: center;">forecast not yet submitted to the O.M.B. or Council</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">1</th> <th style="text-align: center;">2</th> <th style="text-align: center;">3</th> <th style="text-align: center;">4</th> </tr> <tr> <th colspan="2"></th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> <th style="text-align: center;">\$</th> </tr> </thead> <tbody> <tr> <td>Estimated to take place</td> <td></td> <td></td> <td></td> <td></td> <td></td> </tr> <tr> <td>    in 1992</td> <td style="text-align: right;">58</td> <td style="text-align: right;">30,021,512</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">14,576,018</td> </tr> <tr> <td>    in 1993</td> <td style="text-align: right;">59</td> <td style="text-align: right;">16,150,314</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">4,967,479</td> </tr> <tr> <td>    in 1994</td> <td style="text-align: right;">60</td> <td style="text-align: right;">8,461,465</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,920,490</td> </tr> <tr> <td>    in 1995</td> <td style="text-align: right;">61</td> <td style="text-align: right;">11,941,269</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">1,967,532</td> </tr> <tr> <td>    in 1996</td> <td style="text-align: right;">62</td> <td style="text-align: right;">11,275,991</td> <td style="text-align: right;">-</td> <td style="text-align: right;">-</td> <td style="text-align: right;">5,339,824</td> </tr> <tr> <td></td> <td style="text-align: right;"><b>Total</b></td> <td style="text-align: right;">63</td> <td style="text-align: right;">77,850,551</td> <td style="text-align: right;">-</td> <td style="text-align: right;">28,771,343</td> </tr> </tbody> </table>						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			1	2	3	4			\$	\$	\$	\$	Estimated to take place						in 1992	58	30,021,512	-	-	14,576,018	in 1993	59	16,150,314	-	-	4,967,479	in 1994	60	8,461,465	-	-	1,920,490	in 1995	61	11,941,269	-	-	1,967,532	in 1996	62	11,275,991	-	-	5,339,824		<b>Total</b>	63	77,850,551	-	28,771,343
		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																																																																		
		1	2	3	4																																																																		
		\$	\$	\$	\$																																																																		
Estimated to take place																																																																							
in 1992	58	30,021,512	-	-	14,576,018																																																																		
in 1993	59	16,150,314	-	-	4,967,479																																																																		
in 1994	60	8,461,465	-	-	1,920,490																																																																		
in 1995	61	11,941,269	-	-	1,967,532																																																																		
in 1996	62	11,275,991	-	-	5,339,824																																																																		
	<b>Total</b>	63	77,850,551	-	28,771,343																																																																		

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	172,473		69,175
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
<b>Water</b>					
In this municipality		39	27,550	2,841,458	3,981,315
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
			\$	\$	
<b>Sewer</b>					
In this municipality		44	27,550	2,912,623	4,022,194
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		<b>66</b>		-	-
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		<b>83</b>	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31				<b>84</b>	4,181,662
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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	-	17,313,635	17,313,635
Approved in 1991		68	-	10,410,297	10,410,297
Financed in 1991		69	-	10,139,555	10,139,555
No long term financing necessary		70	-	5,618,077	5,618,077
Approved but not financed as at December 31, 1991		71	-	11,966,300	11,966,300
Applications submitted but not approved as at December 31, 1991		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
		<b>73</b>	49,600,000	52,000,000	54,700,000
				57,400,000	60,300,000