

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30000

MUNICIPALITY OF: Waterloo R

*For the year ended December 31, 1991.*

Municipality

## Waterloo R

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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	132,249,415	-	-	132,249,415
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	132,249,415	-	-	132,249,415
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	-	-	-	-
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
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	17,683,748	-	-	17,683,748
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	89,926,317			89,926,317
Canada specific grants	30	41,175			41,175
Other municipalities - grants and fees	31	231,082			231,082
Fees and service charges	32	29,823,274			29,823,274
Subtotal	33	120,021,848			120,021,848
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	-	-	-	-
Fines	37	-			-
Penalties and interest on taxes	38	-			-
Investment income - from own funds	39	-			-
- other	40	3,388,799			3,388,799
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,026,878			6,026,878
Contributions from non-consolidated entities	45	-			-
--	46	827			827
--	47	794,478			794,478
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	10,210,982	-	-	10,210,982
TOTAL REVENUE	51	280,165,993	-	-	280,165,993

*For the year ended December 31, 1991.*

## Waterloo R

**2LT - OP**

[illegible]

*For the year ended December 31, 1991.*

## Waterloo R

## II. Upper tier purposes

*For the year ended December 31, 1991.*

## Waterloo R

## 2LT - OP

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

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

*For the year ended December 31, 1991.*

2UT  
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[illegible]

ANALYSIS OF UPPER TIER LEVIES  
AND DIRECT CHARGES

For the year ended December 31, 1991.

Municipality

Waterloo R

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS					
Municipalities which support the upper tier	Municipal Code	levies for special purposes (please specify								water service charges		sewer service charges			
		levy for general purposes *						Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$	
	36														
	37														
	38														
	39														
	40														
	41														
	42														
	43														
	44														
	45														
	46														
	47	76,796,254	25,700,693	24,788,136	2,303,649	1,260,699	-	-	1,399,984	132,249,415	-	-	-	-	



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality
Waterloo R

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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	95,563	-	11,841	237,687
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	566,102
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	42,809	-	-	-
Subtotal	7	42,809	-	-	566,102
Transportation services					
Roadways	8	2,839,875	-	-	130,305
Winter Control	9	1,666,964	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	50,000	-	66,029	198,404
--	14	-	-	-	-
Subtotal	15	4,556,839	-	66,029	328,709
Environmental services					
Sanitary Sewer System	16	-	-	-	2,220,277
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	11,182
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,325,516	-	144,676	21,222,499
Pollution Control	21	-	-	6,076	5,591
--	22	-	-	-	-
Subtotal	23	1,325,516	-	150,752	23,459,549
Health Services					
Public Health Services	24	7,534,931	-	-	223,366
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	7,534,931	-	-	223,366
Social and Family Services					
General Assistance	31	61,807,781	38,547	2,460	1,486,667
Assistance to Aged Persons	32	6,473,075	-	-	2,433,112
Assitance to Children	33	-	-	-	-
Day Nurseries	34	7,788,641	-	-	866,281
--	35	-	-	-	-
Subtotal	36	76,069,497	38,547	2,460	4,786,060
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	154,659	-	-	51,259
Other Cultural	39	82,237	2,628	-	124,779
Subtotal	40	236,896	2,628	-	176,038
Planning and Development					
Planning and Development	41	64,266	-	-	45,624
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	139
Subtotal	47	64,266	-	-	45,763
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	89,926,317	41,175	231,082	29,823,274

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Waterloo R

		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	10,075,576	1,650,968	9,982,886	5,536,334	-	2,767,498	24,478,266
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	40,515,869	817,368	3,874,197	472,706	-	276,596	45,956,736
Conservation Authority	4	-	558,337	-	-	2,866,877	-	3,425,214
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	98,506	-	28,874	525	-	59,053	68,852
Subtotal	7	40,614,375	1,375,705	3,903,071	473,231	2,866,877	217,543	49,450,802
Transportation services								
Roadways	8	5,733,169	28,619	3,934,636	4,594,700	-	3,772,532	10,518,592
Winter Control	9	1,192,898	-	2,062,926	-	-	-	3,255,824
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	245,058	83,227	256,995	230,743	-	-	816,023
--	14	-	-	-	-	-	-	-
Subtotal	15	7,171,125	111,846	6,254,557	4,825,443	-	3,772,532	14,590,439
Environmental services								
Sanitary Sewer System	16	- 996	1,567,174	12,393,587	11,783,034	-	2,100,055	27,842,854
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	1,909,854	7,203,693	4,761,440	5,872,683	-	2,070,190	21,817,860
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	3,608,263	498,922	5,640,517	10,995,293	-	1,949,668	22,692,663
Pollution Control	21	822,489	275,362	376,954	12,135	-	471,774	1,015,166
--	22	-	-	-	-	-	-	-
Subtotal	23	6,339,610	9,545,151	23,172,498	28,663,145	-	5,648,139	73,368,543
Health Services								
Public Health Services	24	7,906,334	-	1,452,387	48,101	34,487	115,969	9,557,278
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	1,835,027	-	447,047	-	-	2,282,074
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	7,906,334	1,835,027	1,452,387	495,148	34,487	115,969	11,839,352
Social and Family Services								
General Assistance	31	8,437,381	-	6,987,661	107,057	62,723,416	135,499	78,391,014
Assistance to Aged Persons	32	8,588,125	175,325	1,386,291	52,598	125,093	32,618	10,360,050
Assitance to Children	33	-	-	-	-	2,524,561	-	2,524,561
Day Nurseries	34	3,186,956	13,300	6,679,472	38,910	18,779	109,999	10,047,416
--	35	-	-	-	-	-	-	-
Subtotal	36	20,212,462	188,625	15,053,424	198,565	65,391,849	278,116	101,323,041
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	638,698	-	338,948	25,996	-	9,143	1,012,785
Other Cultural	39	1,326,474	134,708	306,664	23,349	455,021	169,432	2,415,648
Subtotal	40	1,965,172	134,708	645,612	49,345	455,021	178,575	3,428,433
Planning and Development								
Planning and Development	41	1,372,801	-	148,906	14,760	-	100,929	1,637,396
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	74,279	-	1,485	525	-	759	77,048
Subtotal	47	1,447,080	-	150,391	15,285	-	101,688	1,714,444
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	95,731,734	14,842,030	60,614,826	40,256,496	68,748,234	-	280,193,320

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		49,960,111	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		3,939,771	
Reserves and Reserve Funds	3		28,694,255	
	Subtotal	4	32,634,026	
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		86,500	
Serial Debentures	13		43,139,050	
Sinking Fund Debentures	14		40,086,293	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	83,311,843	
Grants and Loan Forgiveness				
Ontario	20		17,032,143	
Canada	21		3,599	
Other Municipalities	22		51,987	
	Subtotal	23	17,087,729	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		170,591	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		32,204	
--	30		130,498	
--	31		-	
	Subtotal	32	333,293	
	Total Sources of Financing	33	133,366,891	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		66,959,298	
	Subtotal	36	66,959,298	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		21,683,085	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
	Subtotal	40	21,683,085	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		170,591	
	Total Applications	42	88,812,974	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		5,406,194	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	8,956,539	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		178,185	
- Proceeds From Long Term Liabilities	46		8,134,947	
- Transfers From Reserves and Reserve Funds	47		2,622,995	
- -	48		3,426,606	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,406,194	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		21,683,085	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Waterloo R

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,366,323
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	3,338,312
Conservation Authority	4	-	-	-	461,048
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	927,370
Subtotal	7	-	-	-	4,726,730
Transportation services					
Roadways	8	4,489,443	-	-	16,182,956
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	375,901	3,599	51,987	788,885
--	14	-	-	-	-
Subtotal	15	4,865,344	3,599	51,987	16,971,841
Environmental services					
Sanitary Sewer System	16	-	-	-	3,117,826
Storm Sewer System	17	-	-	-	-
Waterworks System	18	10,066,713	-	-	27,140,530
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,887,594	-	-	8,185,836
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	11,954,307	-	-	38,444,192
Health Services					
Public Health Services	24	19,793	-	-	591,810
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	900,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	19,793	-	-	1,491,810
Social and Family Services					
General Assistance	31	-	-	-	651,391
Assistance to Aged Persons	32	35,185	-	-	456,347
Assitance to Children	33	-	-	-	-
Day Nurseries	34	11,068	-	-	80,658
--	35	-	-	-	-
Subtotal	36	46,253	-	-	1,188,396
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	146,446	-	-	480,284
Other Cultural	39	-	-	-	289,722
Subtotal	40	146,446	-	-	770,006
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	17,032,143	3,599	51,987	66,959,298

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Waterloo R
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		1	\$
General Government	1	9,978,394	
Protection to Persons and Property			
Fire	2	-	
Police	3	19,765,138	
Conservation Authority	4	1,597,756	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	21,362,894	
Transportation services			
Roadways	8	63,037	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	200,000	
--	14	-	
Subtotal	15	263,037	
Environmental services			
Sanitary Sewer System	16	6,873,649	
Storm Sewer System	17	-	
Waterworks System	18	78,195,967	
Garbage Collection	19	-	
Garbage Disposal	20	2,028,900	
Pollution Control	21	-	
--	22	-	
Subtotal	23	87,098,516	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	7,745,903	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	7,745,903	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	759,200	
Assitance to Children	33	-	
Day Nurseries	34	34,000	
--	35	-	
Subtotal	36	793,200	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	439,200	
Subtotal	40	439,200	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	-	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	127,681,144	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Waterloo R

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	975,422	
: To Canada and agencies	2	24,687	
: To other	3	242,152,751	
	4	243,152,860	Subtotal
Plus: All debt assumed by the municipality from others	5	192,985	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	51,099,272	
:Other municipalities	8	59,805,350	
	9	110,904,622	Subtotal
Less: Ministry of the Environment debt retirement funds			
- sewer	10	193,513	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	4,566,566	
- enterprises and other	13	-	
	14	4,760,079	Subtotal
	15	127,681,144	Total
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	79,468,797	
Installment (serial) debentures	17	48,153,998	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	- 14,125	
--	23	72,474	
--	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	1,103,598	
- par value of this amount in U.S. dollars	26	955,000	
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	245,199	
Ministry of the Environment - sewer	30	4,062	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	5,114,972	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	13,132,785	
Total liability under OMERS plans			
- initial unfunded	34	1,224,249	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	3,035,022	
Other (specify)	42	-	
--	43	-	
--	44	-	
	45	17,392,056	Total

## Municipality

## Waterloo R

*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	-	106,291		504,727	54,095					
- share of integrated projects	47		-		-	-					
Sewer projects - for this municipality only	48	-	8,591,054		21,712,726	2,339,856					
- share of integrated projects	49		-		-	-					
7. 1991 Debt Charges											
					principal	interest					
					1	2					
					\$	\$					
Recovered from the consolidated revenue fund											
- general tax rates *	50				2,762,977	2,533,901					
- special are rates and special charges	51				-	-					
- benefitting landowners	52				-	-					
- user rates (consolidated entities)	53				4,289,167	5,255,985					
Recovered from reserve funds	54				37,000	23,085					
Recovered from unconsolidated entities											
- hydro	55				-	-					
- gas and telephone	57				-	-					
--	56				-	-					
--	58				-	-					
--	59				-	-					
Total	78				7,089,144	7,812,971					
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		12,074,414		13,627,885		48,184		22,727	-	-
1993	61		12,652,763		13,073,392		52,884		17,849	-	-
1994	62		13,468,990		12,503,158		58,760		12,494	-	-
1995	63		14,220,600		11,899,648		64,637		6,544	-	-
1996	64		14,962,001		11,277,192		-		-	-	-
1997-2001	65		62,001,227		42,063,512		-		-	-	-
2002 onwards	79		-		-		-		-	-	-
interest to be earned on sinking funds *	69	-	1,923,316		-		-		-	-	-
Downtown revitalization program	70		-		-		-		-	-	-
Total	71		127,456,679		104,444,787		224,465		59,614	-	-
* 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									2,667,000	
1994	74									6,610,000	
1995	75									7,762,000	
1996	76									9,536,000	
Total	77									26,575,000	
10. Other notes (attach supporting schedules as required)											

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Waterloo R

## 9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]



## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Waterloo R

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

[illegible]

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Waterloo R

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		1	
		\$	
Balance at the beginning of the year	1	63,222,967	
Revenues			
Contributions from revenue fund	2	36,316,725	
Contributions from capital fund	3	170,591	
Lot levies and subdivider contributions	60	10,793,654	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	5,334,351	
- other	6	5,613	
--	9	87,042	
--	10	10,559	
--	11	-	
--	12	-	
	Total revenue 13	52,718,535	
Expenditures			
Transferred to capital fund	14	28,694,255	
Transferred to revenue fund	15	6,026,878	
Charges for long term liabilities - principal and interest	16	60,085	
--	63	22,875	
--	20	-	
--	21	-	
	Total expenditure 22	34,804,093	
Balance at the end of the year for:			
Reserves	23	7,570,661	
Reserve Funds	24	73,566,748	
	Total 25	81,137,409	
Analysed as follows:			
Working funds	26	5,829,876	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	71,320	
- water	29	-	
Replacement of equipment	30	1,633,785	
Sick leave	31	2,899,081	
Insurance	32	2,938,990	
Workers' compensation	33	-	
Capital expenditure - general administration	34	2,141,654	
- roads	35	-	
- sanitary and storm sewers	36	15,226,649	
- parks and recreation	64	-	
- library	65	31,690	
- other cultural	66	-	
- water	38	15,245,051	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	13,049,485	
Lot levies and subdivider contributions	44	21,595,825	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	-	
Debenture repayment	47	200,608	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	-	
Waste Site	53	107,000	
Police Commission	54	16,732	
Municipal Election	55	149,663	
Business Improvement Area	56	-	
--	57		
	Total 58	81,137,409	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Waterloo R
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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	117,946	12,530
Accounts receivable			
Canada	2	2,389,470	
Ontario	3	15,261,959	
Region or county	4	-	
Other municipalities	5	5,381,945	
School Boards	6	2,314	portion of taxes
Waterworks	7	3,066,033	receivable for
Other (including unorganized areas)	8	11,166,959	business taxes
Taxes receivable			
Current year's levies	9	-	-
Previous year's levies	10	-	-
Prior year's levies	11	-	-
Penalties and interest	12	-	-
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	21,549,177	
Municipal	16	-	
Other	17	38,274,819	
Other current assets	18	6,612,776	portion of line 20
Capital outlay to be recovered in future years	19	127,681,144	for tax sale / tax
Other long term assets	20	1,106,923	registration
	21	232,611,465	-
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Waterloo R
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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	5,662,612		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	19,798		
Ontario	27	3,557,566		
Region or county	28	34,190		
Other municipalities	29	1,967,110		
School Boards	30	868		
Trade accounts payable	31	12,741,959		
Other	32	81,557		
Other current liabilities	33	4,186,051		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	40,582,628		
- special area rates and special charges	35	6,873,649		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	80,000,402		
Recoverable from Reserve Funds	38	224,465		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	81,137,409		
Accumulated net revenue (deficit)				
General revenue	42	800,000		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	49,304		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	98,091		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,406,194		
Total	59	232,611,465		

1991 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

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STATISTICAL DATA

For the year ended December 31, 1991.

												1									
1. Number of continuous full time employees as at December 31																					
Administration												1	67								
Non-line Department Support Staff												2	76								
Fire												3	-								
Police												4	707								
Transit												5	-								
Public Works												6	318								
Health Services												7	233								
Homes for the Aged												8	136								
Other Social Services												9	267								
Parks and Recreation												10	14								
Libraries												11	6								
Planning												12	24								
Total												13	1,848								
												continuous full time employees December 31			other						
2. Total expenditures during the year on:												1		2							
Wages and salaries												14		\$ 76,392,642		\$ 8,184,499					
Employee benefits												15		\$ 14,316,446		\$ 467,535					
												1		\$							
3. Reductions of tax roll during the year (lower tier municipalities only)																					
Cash collections: Current year's tax												16	-								
Previous years' tax												17	-								
Penalties and interest												18	-								
Subtotal												19	-								
Discounts allowed												20	-								
Tax adjustments under section 362 and 363 of the Municipal Act																					
- amounts added to the roll (negative)												22	-								
- amounts written off												23	-								
Tax adjustments under sections 465, 495 and 496 of the Municipal Act																					
- recoverable from upper tier and school boards																					
												24	-								
- recoverable from general municipal revenues												25	-								
Transfers to tax sale and tax registration accounts												26	-								
The Municipal Elderly Residents' Assistance Act - reductions												27	-								
- refunds												28	-								
Other (specify)												80	-								
Total reductions												29	-								
Amounts added to the tax roll for collection purposes only												30	-								
Business taxes written off under subsection 495(1) of the Municipal Act												81	-								
												1									
4. Tax due dates for 1991 (lower tier municipalities only)																					
Interim billings: Number of installments												31	-								
Due date of first installment (YYYYMMDD)												32	0								
Due date of last installment (YYYYMMDD)												33	0								
Final billings: Number of installments												34	-								
Due date of first installment (YYYYMMDD)												35	0								
Due date of last installment (YYYYMMDD)												36	0								
												\$									
Supplementary taxes levied with1994 due date												37	-								
5. Projected capital expenditures and long term financing requirements as at December 31																					
												long term financing requirements									
												gross expenditures		approved by the O.M.B. or Concil		submitted but not yet approved by O.M.B. or Council		forecast not yet submitted to the O.M.B or Council			
												1		2		3		4			
												\$		\$		\$		\$			
Estimated to take place												58		110,886,000		40,339,000		26,966,000		26,581,332	
in 1992												59		128,559,000		-		-		10,922,788	
in 1993												60		63,547,000		-		-		7,955,585	
in 1994												61		74,521,000		-		-		17,817,060	
in 1995												62		65,261,000		-		-		3,126,000	
in 1996												63		442,774,000		40,339,000		26,966,000		66,402,765	
Total																					

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end	82	-		-	
7. Analysis of direct water and sewer billings as at December 31					
Water		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
	In this municipality	39	-	-	-
	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	-	-	-
				water	sewer
				1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing	66	-		-	
8. Selected investments of own sinking funds as at December 31					
Own sinking funds		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
	83	2,666,732	1,119,733	2,321,582	-
9. Borrowing from own reserve funds					
					1
					\$
Loans or advances due to reserve funds as at December 31	84				73,495,428
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
		\$	\$	%	
11. Applications to the Ontario Municipal Board or to Council					
Approved but not financed as at December 31, 1991 Approved in 1991 Financed in 1991 No long term financing necessary Approved but not financed as at December 31, 1991 Applications submitted but not approved as at Decemeber 31, 1991		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
	73	328,801,475	336,224,506	343,838,348	350,092,568
					356,471,874