

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30000

MUNICIPALITY OF: Waterloo R

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	141,241,720	-	-	141,241,720
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	141,241,720	-	-	141,241,720
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	17,860,366	-	-	17,860,366
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	111,242,655			111,242,655
Canada specific grants	30	853,034			853,034
Other municipalities - grants and fees	31	159,237			159,237
Fees and service charges	32	30,260,742			30,260,742
Subtotal	33	142,515,668			142,515,668
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	5,987,279			5,987,279
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	16,524,125			16,524,125
Contributions from non-consolidated entities	45	-			-
--	46	133,186			133,186
--	47	787,054			787,054
--	48	-	-	-	
Sale of Land	49	-			-
Subtotal	50	23,431,644	-	-	23,431,644
TOTAL REVENUE	51	325,049,398	-	-	325,049,398

*For the year ended December 31, 1992.*

## Waterloo R

**2LT - OP**

[illegible]

*For the year ended December 31, 1992.*

## Waterloo R

2LT - OP  
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[illegible]

*For the year ended December 31, 1992.*

## Waterloo R

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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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, 1992.*

2UT  
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[illegible]

*For the year ended December 31, 1992.*

## Waterloo R

LEVIES ON SUPPORTING MUNICIPALITIES										DIRECT BILLINGS ON RATEPAYERS				
Municipalities which support the upper tier	Municipal Code	levy for general purposes *	levies for special purposes (please specify)							water service charges		sewer service charges		
								Payments in lieu of taxes	Telephone & Telegraph taxation	share of supplementary taxes	total levies	residences	all other properties	residences
		3 \$	4 \$	5 \$	6 \$	17 \$	20 \$	21 \$	7 \$	8 \$	9 \$	10 \$	11 \$	12 \$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
Total	47	86,225,858	25,490,281	24,418,293	2,660,600	1,308,804	-	-	1,137,884	141,241,720	-	-	-	-



1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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	136,543	-	4,857	208,693
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	3,253	-	-	526,258
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	14,160	-	-	-
Subtotal	7	17,413	-	-	526,258
Transportation services					
Roadways	8	2,950,345	-	-	187,516
Winter Control	9	1,459,589	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	50,000	-	74,991	207,393
--	14	-	-	-	-
Subtotal	15	4,459,934	-	74,991	394,909
Environmental services					
Sanitary Sewer System	16	-	-	-	1,440,077
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,394
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	489,797	-	60,408	22,283,433
Pollution Control	21	-	-	18,704	-
--	22	-	-	-	-
Subtotal	23	489,797	-	79,112	23,726,904
Health Services					
Public Health Services	24	7,276,471	-	-	220,063
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	7,276,471	-	-	220,063
Social and Family Services					
General Assistance	31	82,829,637	853,034	277	1,386,709
Assistance to Aged Persons	32	6,539,188	-	-	2,700,699
Assitance to Children	33	-	-	-	-
Day Nurseries	34	9,226,331	-	-	855,075
--	35	-	-	-	-
Subtotal	36	98,595,156	853,034	277	4,942,483
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	157,042	-	-	49,284
Other Cultural	39	84,456	-	-	135,609
Subtotal	40	241,498	-	-	184,893
Planning and Development					
Planning and Development	41	25,843	-	-	52,728
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	3,811
Subtotal	47	25,843	-	-	56,539
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	111,242,655	853,034	159,237	30,260,742

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1992.

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	10,837,942	2,463,521	11,606,445	4,295,551	23,973	- 5,767,634	23,459,798
Protection to Persons and Property								
Fire	2	-	-	-	-	-	-	-
Police	3	43,100,672	3,937,325	2,897,128	1,165,984	-	1,310,535	52,411,644
Conservation Authority	4	-	509,358	-	-	2,847,225	-	3,356,583
Protective inspection and control	5	-	-	-	-	-	-	-
Emergency measures	6	93,137	-	29,354	1,404	-	68,016	55,879
Subtotal	7	43,193,809	4,446,683	2,926,482	1,167,388	2,847,225	1,242,519	55,824,106
Transportation services								
Roadways	8	5,846,922	26,728	4,453,203	6,201,648	-	3,931,652	12,596,849
Winter Control	9	1,174,957	-	1,740,687	-	-	-	2,915,644
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	277,961	83,000	236,521	189,747	-	-	787,229
--	14	-	-	-	-	-	-	-
Subtotal	15	7,299,840	109,728	6,430,411	6,391,395	-	3,931,652	16,299,722
Environmental services								
Sanitary Sewer System	16	-	1,568,548	12,676,551	11,924,033	-	2,229,626	28,398,758
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	2,234,777	14,449,461	4,638,020	5,867,160	-	2,833,025	30,022,443
Garbage Collection	19	-	-	-	-	-	-	-
Garbage Disposal	20	4,107,839	495,795	4,707,061	11,720,775	-	2,591,595	23,623,065
Pollution Control	21	1,095,579	275,719	147,166	207,619	-	522,034	1,204,049
--	22	-	-	-	-	-	-	-
Subtotal	23	7,438,195	16,789,523	22,168,798	29,719,587	-	7,132,212	83,248,315
Health Services								
Public Health Services	24	8,322,027	-	881,843	585,797	31,349	258,997	10,080,013
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	1,833,277	-	446,457	-	-	2,279,734
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	8,322,027	1,833,277	881,843	1,032,254	31,349	258,997	12,359,747
Social and Family Services								
General Assistance	31	11,446,374	-	8,402,578	653,913	82,912,762	283,483	103,699,110
Assistance to Aged Persons	32	9,027,024	175,745	1,009,075	296,831	170,002	204,289	10,882,966
Assitance to Children	33	-	-	-	-	2,485,683	-	2,485,683
Day Nurseries	34	3,455,616	13,400	6,899,905	90,155	824,150	161,234	11,444,460
--	35	-	-	-	-	-	-	-
Subtotal	36	23,929,014	189,145	16,311,558	1,040,899	86,392,597	649,006	128,512,219
Recreation and Cultural Services								
Parks and Recreation	37	-	-	-	-	-	-	-
Libraries	38	689,936	-	303,856	34,368	-	29,021	1,057,181
Other Cultural	39	1,276,140	134,433	247,882	41,451	431,052	218,998	2,349,956
Subtotal	40	1,966,076	134,433	551,738	75,819	431,052	248,019	3,407,137
Planning and Development								
Planning and Development	41	1,534,668	-	143,963	42,049	-	167,811	1,888,491
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	56,462	-	1,213	525	-	722	58,922
Subtotal	47	1,591,130	-	145,176	42,574	-	168,533	1,947,413
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	104,578,033	25,966,310	61,022,451	43,765,467	89,726,196	-	325,058,457

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	5,406,194	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	3,472,712	
Reserves and Reserve Funds	3	15,414,918	
Subtotal	4	18,887,630	
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	34,300	
Serial Debentures	13	50,196,085	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	50,230,385	
Grants and Loan Forgiveness			
Ontario	20	11,364,943	
Canada	21	-	
Other Municipalities	22	18,483	
Subtotal	23	11,383,426	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	76,678	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	641,464	
--	31	158,930	
Subtotal	32	877,072	
Total Sources of Financing	33	81,378,513	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	45,948,241	
Subtotal	36	45,948,241	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	5,365,585	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
Subtotal	40	5,365,585	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	4,273,494	
Total Applications	42	55,587,320	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 20,384,999	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	- 32,400,058	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	646,489	
- Proceeds From Long Term Liabilities	46	2,184,742	
- Transfers From Reserves and Reserve Funds	47	5,684,085	
- -	48	3,499,743	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 20,384,999	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	5,365,585	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

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	-	-	-	14,803,434
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	328,936
Conservation Authority	4	-	-	-	471,352
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	800,288
Transportation services					
Roadways	8	11,211,505	-	-	9,391,438
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	151,909	-	18,483	586,540
--	14	-	-	-	-
Subtotal	15	11,363,414	-	18,483	9,977,978
Environmental services					
Sanitary Sewer System	16	1,290	-	-	3,539,899
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	7,144,390
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	4,058,588
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,290	-	-	14,742,877
Health Services					
Public Health Services	24	-	-	-	2,697,621
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	2,697,621
Social and Family Services					
General Assistance	31	-	-	-	2,443,591
Assistance to Aged Persons	32	-	-	-	504,817
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	7,488
--	35	-	-	-	-
Subtotal	36	-	-	-	2,940,920
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	-
Libraries	38	239	-	-	3,519
Other Cultural	39	-	-	-	31,228
Subtotal	40	239	-	-	27,709
Planning and Development					
Planning and Development	41	-	-	-	12,832
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	12,832
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	11,364,943	-	18,483	45,948,241

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Waterloo R
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		1	\$
General Government	1	33,246,723	
Protection to Persons and Property			
Fire	2	-	
Police	3	18,326,828	
Conservation Authority	4	1,263,669	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	19,590,497	
Transportation services			
Roadways	8	42,000	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	141,000	
--	14	-	
Subtotal	15	183,000	
Environmental services			
Sanitary Sewer System	16	6,027,126	
Storm Sewer System	17	-	
Waterworks System	18	71,717,883	
Garbage Collection	19	-	
Garbage Disposal	20	1,740,700	
Pollution Control	21	-	
--	22	-	
Subtotal	23	79,485,709	
Health Services			
Public Health Services	24	10,095,000	
Public Health Inspection and Control	25	-	
Hospitals	26	6,742,412	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	16,837,412	
Social and Family Services			
General Assistance	31	10,095,000	
Assistance to Aged Persons	32	662,200	
Assitance to Children	33	-	
Day Nurseries	34	24,000	
--	35	-	
Subtotal	36	10,781,200	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	352,200	
Subtotal	40	352,200	
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	160,476,741	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Waterloo R

For the year ended December 31, 1992.

		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	791,181	
: To Canada and agencies	2	-	
: To other	3	288,280,687	
	Subtotal	4	289,071,868
		5	154,964
Plus: All debt assumed by the municipality from others			
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	58,682,421	
:Other municipalities	8	58,931,914	
	Subtotal	9	117,614,335
Less: Ministry of the Environment debt retirement funds			
- sewer	10	189,452	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	10,946,304	
- enterprises and other	13	-	
	Subtotal	14	11,135,756
	Total	15	160,476,741
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	73,089,058	
Installment (serial) debentures	17	87,342,257	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	- 10,064	
--	23	55,490	
--	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	973,672	
- par value of this amount in U.S. dollars	26	751,000	
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	578,821	
Ministry of the Environment - sewer	30	-	
- water	31	-	
			\$
4. Actuarial balance of own sinking funds at year end	32	9,075,912	
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits	33	14,196,968	
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	2,955,444	
Other (specify)	42	-	
--	43	-	
--	44	-	
	Total	45	17,152,412

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

Waterloo R
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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	- 16,528	500,672 54,095					
- share of integrated projects				47	-	-					
Sewer projects - for this municipality only				48	- 7,581,490	21,473,632 2,339,856					
- share of integrated projects				49	-	-					
7. 1992 Debt Charges											
					principal	interest					
					1	2					
					\$	\$					
Recovered from the consolidated revenue fund				50	4,173,596	5,003,191					
- general tax rates *				51	-	-					
- special are rates and special charges				52	-	-					
- benefitting landowners				53	7,349,921	9,439,602					
- user rates (consolidated entities)				54	41,000	19,339					
Recovered from reserve funds				55	-	-					
Recovered from unconsolidated entities				57	-	-					
- hydro				56	-	-					
- gas and telephone				58	-	-					
--				59	-	-					
--				60	-	-					
--				61	-	-					
--				62	-	-					
Total				78	11,564,517	14,462,132					
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	
				1		2		3		4	
				\$		\$		\$		\$	
1993	60	13,719,377	17,022,561	59,225	19,988	-	-	-	-		
1994	61	14,594,261	16,385,248	65,805	13,992	-	-	-	-		
1995	62	15,420,412	15,705,341	72,386	7,329	-	-	-	-		
1996	63	16,216,635	14,995,261	-	-	-	-	-	-		
1997	64	16,832,990	14,267,517	-	-	-	-	-	-		
1998-2002	65	55,357,400	47,662,944	-	-	-	-	-	-		
2003 onwards	79	30,158,000	27,510,766	-	-	-	-	-	-		
interest to be earned on sinking funds *	69	- 2,019,750	-	-	-	-	-	-	-		
Downtown revitalization program	70	-	-	-	-	-	-	-	-		
Total	71	160,279,325	153,549,638	197,416	41,309	-	-	-	-		
* Includes interest to earned on Ministry of the Environment debt retirement funds											
9. Future principal payments on EXPECTED NEW debt											
								1			
								\$			
1993	72							-			
1994	73							1,865,667			
1995	74							3,876,539			
1996	75							4,751,989			
1997	76							5,278,398			
Total								77 15,772,593			
10. Other notes (attach supporting schedules as required)											

## 1992 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, 1992.*

[illegible]



## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Waterloo R

## 9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

[illegible]

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Waterloo R

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For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	81,137,409
Revenues		
Contributions from revenue fund	2	40,292,755
Contributions from capital fund	3	4,273,494
Development Charges Act	67	9,463,721
Lot levies and subdivider contributions	60	471,429
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	5,031,454
- other	6	6,355
--	9	112,468
--	10	-
--	11	-
--	12	-
Total revenue	13	59,651,676
Expenditures		
Transferred to capital fund	14	15,414,918
Transferred to revenue fund	15	16,524,125
Charges for long term liabilities - principal and interest	16	60,339
--	63	54,693
--	20	-
--	21	-
Total expenditure	22	32,054,075
Balance at the end of the year for:		
Reserves	23	7,126,954
Reserve Funds	24	101,608,056
Total	25	108,735,010
Analysed as follows:		
Working funds	26	3,504,472
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	78,031
- water	29	-
Replacement of equipment	30	3,397,312
Sick leave	31	2,935,576
Insurance	32	3,527,071
Workers' compensation	33	- 151,498
Capital expenditure - general administration	34	6,598,368
- roads	35	-
- sanitary and storm sewers	36	25,947,770
- parks and recreation	64	-
- library	65	26,699
- other cultural	66	-
- water	38	17,683,605
- transit	39	-
- housing	40	-
- industrial development	41	4,196,815
- other and unspecified	42	1,472,464
Development Charges Act	68	21,234,661
Lot levies and subdivider contributions	44	642,439
Recreational land (the Planning Act)	46	-
Parking revenues	45	-
Debenture repayment	47	153,212
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	225,170
Waste Site	53	20,949
Police Commission	54	221,270
Municipal Election	55	17,020,624
Business Improvement Area	56	-
--	57	-
Total	58	108,735,010

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Waterloo R
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For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	165,616	-
Accounts receivable			
Canada	2	2,707,199	
Ontario	3	9,189,278	
Region or county	4	8,032,771	
Other municipalities	5	2,378,783	
School Boards	6	184,631	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	8,563,863	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	41,983,898	
Provincial	15	14,854,146	
Municipal	16	-	
Other	17	59,737,900	
Other current assets	18	6,094,252	portion of line 20
Capital outlay to be recovered in future years	19	160,476,741	for tax sale / tax
Other long term assets	20	792,598	registration
	21	315,161,676	-
Total			

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Waterloo R
------------

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	3,748,119		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	1,310,924		
Ontario	27	1,855,224		
Region or county	28	2,824		
Other municipalities	29	1,691,101		
School Boards	30	-		
Trade accounts payable	31	10,438,494		
Other	32	4,097,235		
Other current liabilities	33	1,482,670		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	80,793,616		
- special area rates and special charges	35	6,027,126		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	73,458,583		
Recoverable from Reserve Funds	38	197,416		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	108,735,010		
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	81,668		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	56,667		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	20,384,999		
Total	59	315,161,676		

1992 FINANCIAL INFORMATION RETURN

Municipality

Waterloo R

STATISTICAL DATA

For the year ended December 31, 1992.

1											
1. Number of continuous full time employees as at December 31											
Administration197											
Non-line Department Support Staff278											
Fire3-											
Police4720											
Transit5-											
Public Works6323											
Health Services7151											
Homes for the Aged8134											
Other Social Services9394											
Parks and Recreation1013											
Libraries116											
Planning1226											
Total131,942											

continuous full time employees December 31											
other											
12											
1482,261,5688,579,704											
1517,215,287589,482											

1											
\$											
3. Reductions of tax roll during the year (lower tier municipalities only)											
Cash collections: Current year's tax16-											
Previous years' tax17-											
Penalties and interest18-											
Subtotal19-											
Discounts allowed20-											
Tax adjustments under section 363 and 364 of the Municipal Act											
- amounts added to the roll (negative)22-											
- amounts written off23-											
Tax adjustments under sections 421, 441 and 442 of the Municipal Act											
- recoverable from upper tier and school boards24-											
- recoverable from general municipal revenues25-											
Transfers to tax sale and tax registration accounts26-											
The Municipal Elderly Residents' Assistance Act - reductions27-											
- refunds28-											
Other (specify)80-											
Total reductions29-											
Amounts added to the tax roll for collection purposes only30-											
Business taxes written off under subsection 441(1) of the Municipal Act81-											

1											
4. Tax due dates for 1992 (lower tier municipalities only)											
Interim billings: Number of installments31-											
Due date of first installment (YYYYMMDD)320											
Due date of last installment (YYYYMMDD)330											
Final billings: Number of installments34-											
Due date of first installment (YYYYMMDD)350											
Due date of last installment (YYYYMMDD)360											
\$											
Supplementary taxes levied with1994 due date37-											

5. Projected capital expenditures and long term financing requirements as at December 31											
long term financing requirements											
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council											
1234											
\$ \$ \$ \$											
Estimated to take place											
in 199358110,95327,803,617-541,329											
in 19945985,81310,047,711-18,115,492											
in 19956071,791--8,530,293											
in 19966164,908--1,500,000											
in 19976259,081--1,000,000											
Total63392,54637,851,328-29,687,114											

					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										
					number of residential units	1992 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Water										
In this municipality					39	-	-			
In other municipalities (specify municipality)										
--					40	-	-	-		
--					41	-	-	-		
--					42	-	-	-		
--					43	-	-	-		
--					64	-	-	-		
					number of residential units	1992 billings residential units	all other properties	computer use only		
					1	2	3	4		
						\$	\$			
Sewer										
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 municipality	other municipalities, school boards	Province	Federal		
					1	2	3	4		
					\$	\$	\$	\$		
Own sinking funds					83	8,385,543	4,546,928	2,309,826	-	
9. Borrowing from own reserve funds										
							1			
							\$			
Loans or advances due to reserve funds as at December 31					84	101,530,025				
10. Joint boards consolidated by this municipality										
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
					1	2	3	4		
					\$	\$	%			
name of joint boards										
--					53	-	-	-		
--					54	-	-	-		
--					55	-	-	-		
--					56	-	-	-		
--					57	-	-	-		
11. Applications to the Ontario Municipal Board or to Council										
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
					1	2	4	3		
					\$	\$	\$	\$		
Approved but not financed as at December 31, 1991					67	-	43,008,499	-	43,008,499	
Approved in 1992					68	-	69,362,239	-	69,362,239	
Financed in 1992					69	-	44,864,800	-	44,864,800	
No long term financing necessary					70	-	-	-	-	
Approved but not financed as at December 31, 1992					71	-	67,505,938	-	67,505,938	
Applications submitted but not approved as at Decemeber 31, 1992					72	-	-	-	-	
12. Forecast of total revenue fund expenditures										
					1993	1994	1995	1996	1997	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	338,925,582	345,704,094	352,618,176	359,670,539	
									366,863,950	