

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 23008

MUNICIPALITY OF: Guelph C

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Guelph C

		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	121,034,889	-	49,683,060	71,351,829
Direct water billings on ratepayers -- own municipality	2	4,983,860	-		4,983,860
-- other municipalities	3	7,475	-		7,475
Sewer surcharge on direct water billings -- own municipality	4	9,085,440	-		9,085,440
-- other municipalities	5	10,466	-		10,466
Subtotal	6	135,122,130	-	49,683,060	85,439,070
PAYMENTS IN LIEU OF TAXATION					
Canada	7	155,839	-	-	155,839
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	658,723	-		658,723
The Municipal Act, section 157	10	994,275	-		994,275
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	1,094,552	-	180,601	913,951
Ontario Hydro	13	244,693	-	-	244,693
Liquor Control Board of Ontario	14	7,567	-	-	7,567
Other	15	-	-	-	-
Municipal enterprises	16	1,429,168	-	-	1,429,168
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	4,584,817	-	180,601	4,404,216
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	3,562,000			3,562,000
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	693,069			693,069
Municipal Restructuring Fund	65	871,978			871,978
.....	61	-			-
Subtotal	69	5,127,047			5,127,047
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	31,267,778			31,267,778
Canada specific grants	30	24,330			24,330
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	20,473,161			20,473,161
Subtotal	33	51,765,269			51,765,269
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,590,399	-	-	2,590,399
Rents, concessions and franchises	36	-			-
Fines	37	887,476			887,476
Penalties and interest on taxes	38	1,130,500			1,130,500
Investment income - from own funds	39	880,616			880,616
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	653,773			653,773
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	6,142,764	-	-	6,142,764
TOTAL REVENUE	51	202,742,027	-	49,863,661	152,878,366

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Guelph C

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	18,666,508	14,141,712	81,177	4,321,400	122,219
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	1,476,671	1,196,385	11,460	257,132	11,694
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	6,129	4,255	-	1,874	-
Managed Forest	0.115000	740	571	-	163	6
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	20,150,048	15,342,923	92,637	4,580,569	133,919
Subtotal Commercial		16,495,277	12,734,025	-	3,637,868	123,384
Subtotal Industrial		12,653,017	9,767,876	-	2,790,496	94,645
Pipeline	0.025196	384,718	296,994	-	84,846	2,878
Other	-	-	-	-	-	-
Supplementary Taxes		-	-	-	-	-
Subtotal levied by tax rate		49,683,060	38,141,818	92,637	11,093,779	354,826
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		49,683,060	38,141,818	92,637	11,093,779	354,826

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Guelph C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	-	-	-	149,822
Protection to Persons and Property					
Fire	2	-	-	-	7,133
Police	3	43,053	-	-	375,881
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	57,079
Emergency measures	6	-	-	-	19,347
Subtotal	7	43,053	-	-	459,440
Transportation services					
Roadways	8	772,889	-	-	2,193,005
Winter Control	9	-	-	-	-
Transit	10	-	-	-	3,301,188
Parking	11	-	-	-	1,861,035
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	772,889	-	-	7,355,228
Environmental services					
Sanitary Sewer System	16	-	-	-	2,107
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	438,425
Garbage Collection	19	-	-	-	7,721,309
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	8,161,841
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	26,971,568	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	2,919,319	-	-	-
Day Nurseries	34	323,283	-	-	-
--	35	-	-	-	-
Subtotal	36	30,214,170	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	45,000	18,975	-	2,724,182
Libraries	38	156,852	-	-	259,992
Other Cultural	39	34,450	-	-	1,022,037
Subtotal	40	236,302	18,975	-	4,006,211
Planning and Development					
Planning and Development	41	1,364	5,355	-	329,306
Commercial and Industrial	42	-	-	-	11,313
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,364	5,355	-	340,619
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	31,267,778	24,330	-	20,473,161

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1998.

Municipality
Guelph C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	2,844,966	-	4,614,215	1,296,431	-	-	8,755,612
Protection to Persons and Property								
Fire	2	6,676,706	-	555,257	424,822	-	-	7,656,785
Police	3	11,050,908	636,477	1,608,691	545,970	-	-	13,842,046
Conservation Authority	4	-	-	-	-	491,494	-	491,494
Protective inspection and control	5	1,060,772	-	448,813	-	-	-	1,509,585
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	18,788,386	636,477	2,612,761	970,792	491,494	-	23,499,910
Transportation services								
Roadways	8	5,288,021	1,142,608	1,463,524	5,037,867	-	-	12,932,020
Winter Control	9	501,026	-	897,326	-	-	-	1,398,352
Transit	10	3,623,041	134,685	1,418,844	1,593,978	-	-	6,770,548
Parking	11	716,795	890,352	480,841	374,300	-	-	2,462,288
Street Lighting	12	2,194	-	653,962	-	-	-	656,156
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	10,131,077	2,167,645	4,914,497	7,006,145	-	-	24,219,364
Environmental services								
Sanitary Sewer System	16	247,211	120,928	230,895	-	-	-	599,034
Storm Sewer System	17	41,588	436,683	38,244	90,000	-	-	606,515
Waterworks System	18	1,063,364	223,718	2,889,929	1,212,000	-	-	5,389,011
Garbage Collection	19	598,290	-	2,374,396	-	-	-	2,972,686
Garbage Disposal	20	2,174,566	-	6,170,037	34,500	-	-	8,379,103
Pollution Control	21	849,320	4,226,838	3,181,784	352,800	-	-	8,610,742
--	22	-	-	-	-	-	-	-
Subtotal	23	4,974,339	5,008,167	14,885,285	1,689,300	-	-	26,557,091
Health Services								
Public Health Services	24	-	-	-	-	2,425,876	-	2,425,876
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	2,158,074	-	2,158,074
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	4,583,950	-	4,583,950
Social and Family Services								
General Assistance	31	-	-	-	-	35,344,566	-	35,344,566
Assistance to Aged Persons	32	-	-	-	-	76,124	-	76,124
Assistance to Children	33	-	-	-	-	399,590	-	399,590
Day Nurseries	34	-	-	-	-	3,475,499	-	3,475,499
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	39,295,779	-	39,295,779
Social Housing	90	-	-	-	-	9,887,392	-	9,887,392
Recreation and Cultural Services								
Parks and Recreation	37	4,132,194	773,412	2,218,517	482,700	33,000	-	7,639,823
Libraries	38	1,970,125	-	963,067	53,040	-	-	2,986,232
Other Cultural	39	766,603	552,467	1,160,263	190,800	209,310	-	2,879,443
Subtotal	40	6,868,922	1,325,879	4,341,847	726,540	242,310	-	13,505,498
Planning and Development								
Planning and Development	41	741,982	-	202,781	-	-	-	944,763
Commercial and Industrial	42	335,629	-	182,533	-	338,529	-	856,691
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,077,611	-	385,314	-	338,529	-	1,801,454
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	44,685,301	9,138,168	31,753,919	11,689,208	54,839,454	-	152,106,050

1998 FINANCIAL INFORMATION RETURN		
	Municipality	
	Guelph C	59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	11,314,524
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,569,000
Reserves and Reserve Funds	3	13,089,793
Subtotal	4	15,658,793
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	10,550,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	10,550,000
Grants and Loan Forgiveness		
Ontario	20	3,772,497
Canada	21	-
Other Municipalities	22	-
Subtotal	23	3,772,497
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	15,283
Other	27	-
Donations	28	588,745
--	30	-
--	31	167,109
Subtotal	32	771,137
Total Sources of Financing	33	30,752,427
Applications		
Own Expenditures		
Short Term Interest Costs	34	217,253
Other	35	17,995,722
Subtotal	36	18,212,975
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	212,391
Total Applications	42	18,425,366
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	- 1,012,537
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 8,295,825
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	172,207
- Proceeds From Long Term Liabilities	46	1,399,736
- Transfers From Reserves and Reserve Funds	47	3,279,611
- -	48	2,431,734
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	- 1,012,537
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Guelph C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	1,224,040
Protection to Persons and Property					
Fire	2	-	-	-	743,963
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	743,963
Transportation services					
Roadways	8	983,326	-	-	3,974,493
Winter Control	9	-	-	-	-
Transit	10	2,255,030	-	-	4,182,079
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	2,559
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,238,356	-	-	8,159,131
Environmental services					
Sanitary Sewer System	16	-	-	-	1,555,172
Storm Sewer System	17	-	-	-	316,846
Waterworks System	18	437,109	-	-	1,198,044
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	175,210
Pollution Control	21	97,032	-	-	1,101,931
--	22	-	-	-	-
Subtotal	23	534,141	-	-	4,347,203
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	2,308,827
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	721,750
Subtotal	40	-	-	-	3,030,577
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	708,061
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	708,061
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,772,497	-	-	18,212,975

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Guelph C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	2,082,217	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	2,082,217	
Winter Control	9	4,347,522	
Transit	10	-	
Parking	11	3,820,500	
Street Lighting	12	555,000	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	8,723,022	
Storm Sewer System	17	1,158,318	
Waterworks System	18	769,640	
Garbage Collection	19	766,145	
Garbage Disposal	20	-	
Pollution Control	21	6,700,000	
--	22	22,150,604	
	Subtotal	23	-
Health Services			
Public Health Services	24	31,544,707	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal	30	-
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	1,288,892	
Other Cultural	39	-	
	Subtotal	40	3,517,000
Planning and Development			
Planning and Development	41	4,805,892	
Commercial and Industrial	42	-	
Residential Development	43	992,162	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	4,706,145
Electricity	48	5,698,307	
Gas	49	6,717,000	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Guelph C

		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	21,515,145	
: To Canada and agencies	2	-	
: To other	3	54,865,000	
Subtotal	4	76,380,145	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:School boards	7	16,809,000	
:Other municipalities	8	-	
Subtotal	9	16,809,000	
Less: Ontario Clean Water Agency debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	59,571,145	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Instalment (serial) debentures	17	54,865,000	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	4,706,145	
2. Total debt payable in foreign currencies (net of sinking fund holdings)			\$
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
3. Interest earned on sinking funds and debt retirement funds during the year			\$
Own funds	29	-	
Ontario Clean Water Agency - sewer	30	-	
- water	31	-	
4. Actuarial balance of own sinking funds at year end		32	\$ -
5. Long term commitments and contingencies at year end			\$
Total liability for accumulated sick pay credits	33	6,006,156	
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	24,766,136	
- university support	40	-	
- leases and other agreements	41	383,518	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	31,155,810	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Guelph C

6. Ontario Clean Water Agency Provincial Projects						
	accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
	1	2	3			
	\$	\$	\$			
Water projects - for this municipality only	46	-	-			
- share of integrated projects	47	-	-			
Sewer projects - for this municipality only	48	-	-			
- share of integrated projects	49	-	-			
7. 1998 Debt Charges						
	principal	interest				
	1	2				
	\$	\$				
Recovered from the consolidated revenue fund	50	2,577,900	1,098,434			
- general tax rates	51	355,977	-			
- special are rates and special charges	52	-	-			
- benefiting landowners	53	3,432,750	1,673,107			
- user rates (consolidated entities)	54	1,804,350	865,488			
Recovered from reserve funds	55	676,000	620,846			
Recovered from unconsolidated entities	57	-	-			
- hydro	56	-	-			
- gas and telephone	58	-	-			
--	59	-	-			
--	59	-	-			
--	59	-	-			
Total	78	8,846,977	4,257,875			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
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
	\$	\$	\$	\$	\$	\$
1999	60	6,733,329	2,855,647	1,528,671	497,000	573,144
2000	61	6,630,704	2,312,779	1,589,296	536,000	535,348
2001	62	6,103,313	1,801,895	1,181,688	590,000	493,343
2002	63	4,943,190	1,353,048	1,137,810	619,000	445,709
2003	64	4,325,285	1,014,428	935,715	664,000	394,838
2004 - 2008	65	11,544,016	1,728,440	1,494,983	3,811,000	448,907
2009 onwards	79	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	4,706,145	-	-	-	-
Total	71	44,985,982	11,066,237	7,868,163	6,717,000	2,891,289
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
		1				
		\$				
1999	72	-				
2000	73	354,000				
2001	74	892,000				
2002	75	1,366,000				
2003	76	1,675,000				
Total	77	4,287,000				
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
	principal	interest				
	1	2				
	\$	\$				
Repayment of Provincial Special Assistance	92	-				
Other long term debt refinanced	93	-				

1998 FINANCIAL INFORMATION RETURN

Municipality

Guelph C

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
English Language Public DSB (specify)											
--	62	-	38,278,567	-	-	38,278,567	38,141,818	136,749	-	38,278,567	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	94,431	-	-	94,431	92,637	1,794	-	94,431	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	11,134,448	-	-	11,134,448	11,093,779	40,669	-	11,134,448	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	356,215	-	-	356,215	354,826	1,389	-	356,215	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	49,863,661	-	-	49,863,661	49,683,060	180,601	-	49,863,661	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Guelph C

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15

		1	\$
Balance at the beginning of the year	1	67,939,879	
Revenues			
Contributions from revenue fund	2	9,120,208	
Contributions from capital fund	3	212,391	
Development Charges Act	67	6,800,816	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	127,822	
Investment income - from own funds	5	2,969,180	
- other	6	-	
--	9	393,178	
--	10	1,029,421	
--	11	-	
--	12	-	
Total revenue	13	20,653,016	
Expenditures			
Transferred to capital fund	14	13,089,793	
Transferred to revenue fund	15	653,773	
Charges for long term liabilities - principal and interest	16	2,669,838	
--	63	439,197	
--	20	5,928,864	
--	21	-	
Total expenditure	22	22,781,465	
Balance at the end of the year for:			
Reserves	23	16,067,947	
Reserve Funds	24	49,743,482	
Total	25	65,811,429	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	96,402	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	5,265,199	
Sick leave	31	5,814,848	
Insurance	32	-	
Workers' compensation	33	483,036	
Capital expenditure - general administration	34	-	
- roads	35	343,394	
- sanitary and storm sewers	36	113,477	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	683,969	
- transit	39	-	
- housing	40	-	
- industrial development	41	514,415	
- other and unspecified	42	4,272,499	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	56,245	
--	53	23,931,122	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	20,171,146	
Lot levies and subdivider contributions	44	1,557,853	
Recreational land (the Planning Act)	46	1,344,827	
Parking revenues	45	1,162,997	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	65,811,429	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph C

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	54,572,765	-
Accounts receivable			
Canada	2	517,894	
Ontario	3	604,812	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	675,257	portion of taxes
Waterworks	7	772,957	receivable for
Other (including unorganized areas)	8	3,907,252	business taxes
Taxes receivable			
Current year's levies	9	3,428,392	
Previous year's levies	10	1,597,650	-
Prior year's levies	11	1,757,851	-
Penalties and interest	12	1,185,103	-
Less allowance for uncollectables (negative)	13	- 328,814	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	8,781,743	
Other	17	-	
Other current assets	18	573,983	portion of line 20
Capital outlay to be recovered in future years	19	59,571,145	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	137,617,990	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Guelph C

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	154,874		
Ontario	27	175,000		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	5,752,679		
Other	32	2,566,873		
Other current liabilities	33	2,645,672		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	15,326,058		
- special area rates and special charges	35	29,659,924		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	7,868,163		
Recoverable from unconsolidated entities	39	6,717,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	65,811,429		
Accumulated net revenue (deficit)				
General revenue	42	134,226		
Special charges and special areas (specify)				
--	43	- 734,528		
--	44	4		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	528,079		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	1,012,537		
Total	59	137,617,990		

1998 FINANCIAL INFORMATION RETURN

Municipality

STATISTICAL DATA

For the year ended December 31, 1998.

Guelph C

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17

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	101			
Non-line Department Support Staff	2	115			
Fire	3	103			
Police	4	178			
Transit	5	73			
Public Works	6	182			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	36			
Libraries	11	48			
Planning	12	15			
Total	13	851			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	33,767,582		
Wages and salaries			2,455,661		
Employee benefits		15	8,167,380		
			294,679		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	115,451,157			
Previous years' tax	17	3,162,600			
Penalties and interest	18	914,622			
Subtotal	19	119,528,379			
Discounts allowed	20	-			
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25	193,604			
- recoverable from upper tier	90	-			
- recoverable from school boards	91	214,845			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92	-			
- cancellations	93	-			
- other	94	-			
		2			
		%			
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-	-		
- recoverable from upper tier	96	-	-		
- recoverable from school boards	97	-	-		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98	-			
- industrial properties	99	-			
--	80	-			
Total reductions	29	119,936,828			
Amounts added to the tax roll for collection purposes only	30	44,071			
Business taxes written off under subsection 441(1) of the Municipal Act	81	147,013			
		1			
4. Tax due dates for 1998 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19,980,301			
Due date of last installment (YYYYMMDD)	33	19,980,630			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19,980,930			
Due date of last installment (YYYYMMDD)	36	19,981,113			
		\$			
Supplementary taxes levied with 1999 due date	37	672,453			
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	
Estimated to take place	1	2	3	4	
	\$	\$	\$	\$	
in 1999	58	40,829,700	2,307,100	4,509,500	
in 2000	59	48,778,700	2,307,100	6,101,000	
in 2001	60	14,671,500	-	3,052,500	
in 2002	61	13,773,000	-	3,060,500	
in 2003	62	11,239,500	-	1,812,000	
Total	63	129,292,400	4,614,200	18,535,500	

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding									
		1		2									
		\$		\$									
6. Ontario Home Renewal Plan trust fund at year end		82		7,480		7,240							
7. Analysis of direct water and sewer billings as at December 31													
		number of residential units		1998 billings residential units		all other properties		computer use only					
		1		2		3		4					
				\$		\$							
Water		39		38,543		2,849,668		2,134,192					
In this municipality													
In other municipalities (specify municipality)													
--		40		-		-		-					
--		41		-		-		-					
--		42		-		-		-					
--		43		-		-		-					
--		64		-		-		-					
				number of residential units		1998 billings residential units		all other properties		computer use only			
				1		2		3		4			
						\$		\$					
Sewer		44		38,543		4,643,995		4,441,445					
In this municipality													
In other municipalities (specify municipality)													
--		45		-		-		-		-			
--		46		-		-		-		-			
--		47		-		-		-		-			
--		48		-		-		-		-			
--		65		-		-		-		-			
								water		sewer			
								1		2			
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-				-			
8. Selected investments of own sinking funds as at December 31													
		own municipality		other municipalities, school boards		Province		Federal					
		1		2		3		4					
		\$		\$		\$		\$					
Own sinking funds		83		-		-		-		-			
9. Borrowing from own reserve funds										1			
										\$			
Loans or advances due to reserve funds as at December 31								84		-			
10. 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, 1997		67		-		510,100		14,417,300		14,927,400			
Approved in 1998		68		-		-		9,298,000		9,298,000			
Financed in 1998		69		-		-		10,550,000		10,550,000			
No long term financing necessary		70		-		464,900		9,221,200		9,686,100			
Approved but not financed as at December 31, 1998		71		-		45,200		3,944,100		3,989,300			
Applications submitted but not approved as at Decemeber 31, 1998		72		-		-		-		-			
12. Forecast of total revenue fund expenditures													
		1999		2000		2001		2002		2003			
		1		2		3		4		5			
		\$		\$		\$		\$		\$			
		73		160,260,000		163,465,000		166,734,000		170,069,000		173,470,000	
13. Municipal procurement this year													
						1		2					
								\$					
Total construction contracts awarded		85		36		12,792,031							
Construction contracts awarded at \$100,000 or greater		86		21		12,144,431							

ANALYSIS OF USER FEES

Municipality

Guelph C

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Each	30	40	132,415	0
	2	Other 1(specify)			501,947	0
	3	Other 1(specify)			804,743	0
	4	Each	1	2	3,223,960	0
	5	Hour	1	1	1,861,035	0
	6	Other 1(specify)			187,865	0
	7	Day	0	1	168,719	0
	8	Tonne	53	60	7,698,024	0
	9				119,902	0
	10	Each			318,838	0
	11	Each			119,478	0
	12	Hour			188,381	0
	13	Hour			1,224,722	0
	14	Each			996,009	0
	15	Each			114,562	0
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			17,660,600	
All other user fees		22			2,812,561	
	Total	23			20,473,161	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

1

farmland

2

managed forest

3

pipeline

4

new multi-residential

5

No. of years of the program

(#)

13

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

14

Properties increasing:

No. of properties affected within class

(#)

15

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

33

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

34

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

35

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

36

-

-

-

-

-

-

-

Total adjustments for the year

(\$)

37

-

-

-

-

-

-

-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

multi-residential

1

commercial

2

office buildings

3

shopping centres

4

parking lots/
vacant land

5

industrial

6

large industrial

7

Total no. of properties in class

(#)

38

243

-

-

-

-

370

-

Budgetary levy change

(%)

39

5

3

-

-

-

3

-

Properties increasing:

No. of properties affected within class

(#)

40

139

695

-

-

-

292

-

Total tax increase phase-ins for year

(\$)

41

277,178

1,116,948

-

-

-

565,394

-

Total tax adjustments for the year

(\$)

42

358,804

2,745,956

-

-

-

1,063,355

-

Properties decreasing:

No. of properties affected within class

(#)

43

92

423

-

-

-

63

-

Percentage used to determine decrease phase-in

(%)

44

49

39

-

-

-

51

-

Total tax decrease phase-ins for year

(\$)

45

327,587

1,494,286

-

-

-

845,101

-

Total tax adjustments for the year

(\$)

46

358,804

2,422,519

-

-

-

807,880

-