

# 1999 FINANCIAL INFORMATION RETURN

**MUNICIPAL CODE: 23005**

**MUNICIPALITY OF: Guelph/Eramosa Tp**

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

1  
3

		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	10,699,945	4,678,401	3,919,222	2,102,322
Direct water billings on ratepayers -- own municipality	2	267,684	-		267,684
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	285,933	-		285,933
-- other municipalities	5	-	-		-
Subtotal	6	11,253,562	4,678,401	3,919,222	2,655,939
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,244	-	-	5,244
Ontario					
The Municipal Tax Assistance Act	9	9,231	-		9,231
The Municipal Act, section 157	10	-	-		-
Other	11	15,981	-		15,981
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	30,468	-	-	30,468
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	-	-	-	-
Municipal enterprises	16	4,247	-	-	4,247
Other municipalities and enterprises	17	22,963	-	-	22,963
Subtotal	18	88,135	-	-	88,135
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	382,001			382,001
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	110,000			110,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	492,001			492,001
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	4,977			4,977
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	268,789			268,789
Subtotal	33	273,766			273,766
OTHER REVENUES					
Trailer revenue and licences	34	7,360			7,360
Licences and permits	35	198,801	-	-	198,801
Rents, concessions and franchises	36	136,764			136,764
Fines	37	2,630			2,630
Penalties and interest on taxes	38	140,631			140,631
Investment income - from own funds	39	-			-
- other	40	86,349			86,349
Donations	70	450,850			450,850
Sales of publications, equipment, etc	42	43,914			43,914
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-	-		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	1,067,299	-	-	1,067,299

## ANALYSIS OF TAXATION - OWN PURPOSES

For the year ended December 31, 1999.

Municipality

## Guelph/Eramosa Tp

## 2LT - OP

41

[illegible]



## ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

## Guelph/Eramosa Tp

## 2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER  
TIER PURPOSES

Municipality

Guelph/Eramosa Tp

2LT - UP  
42

For the year ended December 31, 1999.

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					47,343
4000		Subtotal levied by tax rate					4,571,249
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						107,152
3100		Subtotal special charges on tax bill					107,152
3200		Total upper tier purpose taxation					4,678,401

ANALYSIS OF TAXATION -  
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp
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2LT - SB  
48

Tax Band	Tax Rate	Total	Distribution by Purpose			
			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	0.414000	2,567,708	2,101,444	8,853	448,414	8,997
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	7,290	7,290	-	-	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	123,123	109,590	177	13,356	-
Managed Forest	0.103500	1,178	969	6	203	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,699,298	2,219,292	9,036	461,973	8,997
Subtotal Commercial		674,861	527,066	4,212	143,583	-
Subtotal Industrial		455,915	356,073	2,840	97,002	-
Pipeline	-	53,992	42,168	337	11,487	-
Other	-	-	-	-	-	-
Supplementary Taxes		35,156	27,158	-	7,998	-
Subtotal levied by tax rate		3,919,222	3,171,757	16,425	722,043	8,997
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		3,919,222	3,171,757	16,425	722,043	8,997

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp

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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	1,206	-	-	22,169
Protection to Persons and Property					
Fire	2	-	-	-	6,892
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,250	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	3,250	-	-	6,892
Transportation services					
Roadways	8	-	-	-	-
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	88,912
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	88,912
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	5,538
--	29	-	-	-	-
Subtotal	30	-	-	-	5,538
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	123,729
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	123,729
Planning and Development					
Planning and Development	41	-	-	-	5,650
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	15,899
--	46	521	-	-	-
Subtotal	47	521	-	-	21,549
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	4,977	-	-	268,789



		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	420,595	8,008	397,401	-	-	-	826,004
Protection to Persons and Property								
Fire	2	119,444	-	120,841	194,170	-	-	434,455
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	48,574	-	48,574
Protective inspection and control	5	187,600	-	3,500	-	-	-	191,100
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	307,044	-	124,341	194,170	48,574	-	674,129
Transportation services								
Roadways	8	440,069	-	538,551	1,170,410	-	-	2,149,030
Winter Control	9	-	-	-	-	-	-	-
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	-	-	-	-	-
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	440,069	-	538,551	1,170,410	-	-	2,149,030
Environmental services								
Sanitary Sewer System	16	3,380	65,654	114,575	-	-	-	183,609
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	41,332	64,079	97,367	25,833	-	-	228,611
Garbage Collection	19	-	-	122,309	-	-	-	122,309
Garbage Disposal	20	-	-	17,327	-	-	-	17,327
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	44,712	129,733	351,578	25,833	-	-	551,856
Health Services								
Public Health Services	24	-	-	11,699	-	-	-	11,699
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	440	-	-	-	440
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	12,139	-	-	-	12,139
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	153,430	-	189,647	4,774	-	-	347,851
Libraries	38	- 215	17,496	6,164	-	-	-	23,445
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	153,215	17,496	195,811	4,774	-	-	371,296
Planning and Development								
Planning and Development	41	1,282	-	19,290	450,000	-	-	470,572
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	15,899	-	-	-	-	15,899
--	46	-	-	-	-	-	-	-
Subtotal	47	1,282	15,899	19,290	450,000	-	-	486,471
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,366,916	171,136	1,639,111	1,845,187	48,574	-	5,070,925

1999 FINANCIAL INFORMATION RETURN		
Municipality		5
Guelph/Eramosa Tp		9
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	28,273
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,269,732
Reserves and Reserve Funds	3	566,996
Subtotal	4	1,836,728
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	8,123
Canada	21	8,123
Other Municipalities	22	-
Subtotal	23	16,245
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	-
Total Sources of Financing	33	1,852,973
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,852,973
Subtotal	36	1,852,973
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	-
Total Applications	42	1,852,973
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	28,273
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	4,277
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	32,550
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	28,273
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	-
Protection to Persons and Property					
Fire	2	-	-	-	232,241
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	232,241
Transportation services					
Roadways	8	8,123	8,123	-	1,008,295
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	8,123	8,123	-	1,008,295
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	43,031
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	43,031
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	119,406
Libraries	38	-	-	-	-
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	119,406
Planning and Development					
Planning and Development	41	-	-	-	450,000
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	450,000
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	8,123	8,123	-	1,852,973

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	30,683	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	-	
Transportation services			
Roadways	8	-	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	587,100	
Waterworks System	18	-	
Garbage Collection	19	383,900	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	-	
Health Services			
Public Health Services	24	971,000	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
Subtotal	30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
Subtotal	36	-	
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	-	
Other Cultural	39	61,650	
Subtotal	40	-	
Planning and Development			
Planning and Development	41	61,650	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	51,481	
Subtotal	47	-	
Electricity	48	51,481	
Gas	49	-	
Telephone	50	-	
Total	51	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp

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		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies	1	51,481	
: To Canada and agencies	2	-	
: To other	3	1,063,333	
Subtotal	4	1,114,814	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: 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	1,114,814	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	1,022,481	
Long term bank loans	18	92,333	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ontario Clean Water Agency	22	-	
Long term reserve fund loans	23	-	
--	24	-	
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in U.S. dollars	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	-	
Total liability under OMERS plans			
- initial unfunded	34	-	
- actuarial deficiency	35	-	
Total liability for own pension funds			
- initial unfunded	36	-	
- actuarial deficiency	37	-	
Outstanding loans guarantee	38	-	
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support	39	-	
- university support	40	-	
- leases and other agreements	41	-	
Other (specify)	42	-	
--	43	-	
--	44	-	
Total	45	-	

1999 FINANCIAL INFORMATION RETURN

Municipality

Guelph/Eramosa Tp

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ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges							
					principal	interest	
					1	2	
					\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates				50	19,179	6,325	
- special are rates and special charges				51	-	-	
- benefitting landowners				52	10,913	4,986	
- user rates (consolidated entities)				53	45,000	84,733	
Recovered from reserve funds				54	-	-	
Recovered from unconsolidated entities							
- hydro				55	-	-	
- gas and telephone				57	-	-	
--				56	-	-	
--				58	-	-	
--				59	-	-	
Total				78	75,092	96,044	
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
		\$	\$	\$	\$	\$	\$
2000	61	75,068	87,851	-	-	-	-
2001	62	79,800	82,243	-	-	-	-
2002	63	82,799	76,273	-	-	-	-
2003	64	79,742	69,993	-	-	-	-
2004		91,172	62,822	-	-	-	-
2005 - 2009	65	706,233	173,541	-	-	-	-
2010 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	1,114,814	552,723	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72	-				-	
2001	73	-				-	
2002	74	-				-	
2003	75	-				-	
2004	76	-				-	
Total						77	-
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	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Guelph/Eramosa Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		4,672,352	47,343	4,719,695	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	1,693	4,672,352	47,343	4,719,695	4,571,249	-	-	-	4,571,249	- 146,753
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	107,152	-	-	-	107,152	107,152
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,693	4,672,352	47,343	4,719,695	4,678,401	-	-	-	4,678,401	- 39,601

1999 FINANCIAL INFORMATION RETURN

Municipality

Guelph/Eramosa Tp

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.



1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Guelph/Eramosa Tp

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		1	\$
Balance at the beginning of the year	1	1,827,452	
Revenues			
Contributions from revenue fund	2	575,455	
Contributions from capital fund	3	-	
Development Charges Act	67	327,788	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	25,609	
Investment income - from own funds	5	-	
- other	6	30,850	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	959,702	
Expenditures			
Transferred to capital fund	14	566,996	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	566,996	
Balance at the end of the year for:			
Reserves	23	1,566,819	
Reserve Funds	24	653,339	
Total	25	2,220,158	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	625,410	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	105,089	
- roads	35	372,500	
- sanitary and storm sewers	36	-	
- parks and recreation	64	10,796	
- library	65	10,000	
- other cultural	66	-	
- water	38	235,153	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	116,895	
Waterworks current purposes	49	63,008	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	6,328	
--	53	21,640	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	555,599	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	97,740	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	2,220,158	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph/Eramosa Tp

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	186,253	-
Accounts receivable			
Canada	2	63,062	
Ontario	3	-	
Region or county	4	40,718	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	52,888	receivable for
Other (including unorganized areas)	8	308,815	business taxes
Taxes receivable			
Current year's levies	9	1,286,723	
Previous year's levies	10	201,487	-
Prior year's levies	11	89,025	-
Penalties and interest	12	80,179	-
Less allowance for uncollectables (negative)	13	- 4,804	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	880,176	
Other current assets	18	-	portion of line 20
Capital outlay to be recovered in future years	19	1,114,814	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	4,299,336	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Guelph/Eramosa Tp
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For the year ended December 31, 1999.

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	- 35,351		
Ontario	27	15,781		
Region or county	28	49,389		
Other municipalities	29	100,000		
School Boards	30	58,892		
Trade accounts payable	31	478,174		
Other	32	88,109		
Other current liabilities	33	87,888		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	92,333		
- special area rates and special charges	35	-		
- benefitting landowners	36	51,481		
- user rates (consolidated entities)	37	971,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,220,158		
Accumulated net revenue (deficit)				
General revenue	42	194,945		
Special charges and special areas (specify)				
--	43	4,471		
--	44	898		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	14,537		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 39,601		
School boards	57	- 25,494		
Unexpended capital financing / (unfinanced capital outlay)	58	- 28,273		
Total	59	4,299,336		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	3	
Non-line Department Support Staff	2	9	
Fire	3	-	
Police	4	-	
Transit	5	-	
Public Works	6	6	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	2	
Libraries	11	-	
Planning	12	-	
Total	13	20	

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	631,362	532,030	
Wages and salaries		15	168,608	34,916	
Employee benefits					

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:	Current year's tax	16		9,378,160	
	Previous years' tax	17		631,948	
	Penalties and interest	18		136,777	
		19		10,146,885	
	Subtotal	20		-	
	Discounts allowed	25		6,881	
	Tax adjustments under section 421, 441 and 442 of the Municipal Act	90		15,440	
	- recoverable from general municipal accounts	91		12,741	
	- recoverable from upper tier	26		-	
	- recoverable from school boards	27		-	
	Transfers to tax sale and tax registration accounts	28		-	
	The Municipal Elderly Residents' Assistance Act - reductions				
	- refunds	92		-	
	Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act	93		-	
	- deferrals	94		-	
	- cancellations				
	- other				
		2			
		%			
Rebates to eligible charities under section 442.1 of the Municipal Act		95	-	-	
	- recoverable from general municipal accounts	96	-	-	
	- recoverable from upper tier	97	-	-	
	- recoverable from school boards				
Rebates under section 442.2 of the Municipal Act					
	- commercial properties	98		-	
	- industrial properties	99		-	
--		80		-	
	Total reductions	29		10,181,947	
	Amounts added to the tax roll for collection purposes only	30		-	
Business taxes written off under subsection 441(1) of the Municipal Act		81		-	

		1	
4. Tax due dates for 1999 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19,990,430
	Due date of last installment (YYYYMMDD)	33	19,990,630
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19,991,029
	Due date of last installment (YYYYMMDD)	36	19,991,130
			\$
Supplementary taxes levied with 2000 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	-	-	-
in 2000		59	-	-	-
in 2001		60	-	-	-
in 2002		61	-	-	-
in 2003		62	-	-	-
in 2004		63	-	-	-
Total					

STATISTICAL DATA

For the year ended December 31, 1999.

					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	1999 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	831	267,684	-	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1999 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	831	285,933	-	
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, 1998					67	-	-	-	
Approved in 1999					68	-	-	-	
Financed in 1999					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1999					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1999					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					2000	2001	2002	2003	2004
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	-	-	-	-
13. Municipal procurement this year									
							1	2	
								\$	
Total construction contracts awarded					85	-	-	-	
Construction contracts awarded at \$100,000 or greater					86	-	-	-	

ANALYSIS OF USER FEES

Municipality

Guelph/Eramosa Tp

For the year ended December 31, 1999.

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					
	2					
	3					
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21				
All other user fees		22			268,789	
	Total	23			268,789	