

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30016

MUNICIPALITY OF: Waterloo C

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Waterloo 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	113,626,645	39,914,445	42,374,054	31,338,146
Direct water billings on ratepayers -- own municipality	2	8,216,024	5,247,428		2,968,596
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	7,610,779	4,328,722		3,282,057
-- other municipalities	5	-	-		-
Subtotal	6	129,453,448	49,490,595	42,374,054	37,588,799
PAYMENTS IN LIEU OF TAXATION					
Canada	7	56,927	14,801	-	42,126
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	1,825,800	1,025,315		800,485
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	308,118	154,301	33,350	120,467
Ontario Hydro	13	109,297	28,960	-	80,337
Liquor Control Board of Ontario	14	14,063	7,371	-	6,692
Other	15	116	65	-	51
Municipal enterprises	16	333,468	135,618	-	197,850
Other municipalities and enterprises	17	314,063	95,971	-	218,092
Subtotal	18	2,961,852	1,462,402	33,350	1,466,100
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	440,561			440,561
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	974,169			974,169
Fees and service charges	32	6,318,368			6,318,368
Subtotal	33	7,733,098			7,733,098
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	2,614,367	-	-	2,614,367
Rents, concessions and franchises	36	1,183,748			1,183,748
Fines	37	389,993			389,993
Penalties and interest on taxes	38	772,092			772,092
Investment income - from own funds	39	-			-
- other	40	997,058			997,058
Donations	70	70,988			70,988
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	28,195			28,195
Contributions from reserves and reserve funds	44	573,820			573,820
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	656,611			656,611
--	47	-			-
--	48	-			-
Subtotal	50	7,286,872	-	-	7,286,872

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Waterloo C

2LT - UP

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For the year ended December 31, 1999.

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ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Waterloo C

2LT - UP
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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					722,749
4000		Subtotal levied by tax rate					39,889,140
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						25,305
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					25,305
3200		Total upper tier purpose taxation					39,914,445

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Waterloo C

2LT - SB
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	Tax Band	Tax Rate	Total	Distribution by Purpose			
				English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.414000	15,977,148	12,620,798	25,136	3,288,131	43,083
- farmland pending development -		0.414000	5,928	4,675	-	1,253	-
- farmland pending development -		0.414000	-	-	-	-	-
Multi-residential -general		0.414000	973,595	854,944	2,274	112,630	3,747
- farmland pending development -		-	4,353	4,002	-	351	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.103500	5,159	4,456	-	703	-
Managed Forest		0.103500	439	316	-	120	3
---		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	16,966,622	13,489,191	27,410	3,403,188	46,833
Subtotal Commercial			17,346,510	12,473,701	-	4,746,179	126,630
Subtotal Industrial			6,887,103	4,952,446	-	1,884,381	50,276
Pipeline		1.457200	203,032	203,032	-	-	-
Other		-	-	-	-	-	-
Supplementary Taxes			915,796	915,796	-	-	-
Subtotal levied by tax rate			42,319,063	32,034,166	27,410	10,033,748	223,739
Railway rights-of-way			54,991	54,991	-	-	-
Utility transmission / distribution corridor			-	-	-	-	-
---			-	-	-	-	-
Subtotal special charges on tax bills			54,991	54,991	-	-	-
Total school board purposes			42,374,054	32,089,157	27,410	10,033,748	223,739

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

Municipality

Waterloo 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	-	-	-	195,564
Protection to Persons and Property					
Fire	2	-	-	-	16,672
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	191,073
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	207,745
Transportation services					
Roadways	8	-	-	709,685	871,807
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	199,377	201,573
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	909,062	1,073,380
Environmental services					
Sanitary Sewer System	16	-	-	-	83,644
Storm Sewer System	17	-	-	3,623	111,491
Waterworks System	18	-	-	38,216	56,208
Garbage Collection	19	-	-	7,250	5,152
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	49,089	256,495
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	840,946
--	29	-	-	-	-
Subtotal	30	-	-	-	840,946
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	312,673	-	16,018	81,213
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	312,673	-	16,018	81,213
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	3,330,513
Libraries	38	127,888	-	-	119,070
Other Cultural	39	-	-	-	55,266
Subtotal	40	127,888	-	-	3,504,849
Planning and Development					
Planning and Development	41	-	-	-	101,533
Commercial and Industrial	42	-	-	-	56,643
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	158,176
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	440,561	-	974,169	6,318,368

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1999.

Municipality
Waterloo 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	3,068,554	927,874	28,124	6,220,772	-	-	10,245,324
Protection to Persons and Property								
Fire	2	5,981,878	-	319,116	331,343	-	-	6,632,337
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	811,799	-	55,741	-	184,500	-	1,052,040
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,793,677	-	374,857	331,343	184,500	-	7,684,377
Transportation services								
Roadways	8	1,771,726	291,258	301,327	795,160	-	592,243	3,149,060
Winter Control	9	273,866	-	1,043,935	-	-	-	1,317,801
Transit	10	56,472	-	3,089,819	-	-	-	3,146,291
Parking	11	472,756	1,091,578	318,980	28,810	-	-	1,912,124
Street Lighting	12	1,019	46,838	464,027	-	-	-	511,884
Air Transportation	13	-	-	-	-	-	-	-
--	14	119,934	-	725,754	976,600	-	1,822,287	1
Subtotal	15	2,695,773	1,429,674	5,341,188	1,800,570	-	1,230,044	10,037,161
Environmental services								
Sanitary Sewer System	16	511,705	21,146	71,936	2,734,792	-	136,672	3,476,251
Storm Sewer System	17	421,438	33,419	113,736	65,000	-	136,672	770,265
Waterworks System	18	554,660	-	1,645,982	1,859,237	-	136,672	4,196,551
Garbage Collection	19	560,836	-	314,825	-	-	410,015	1,285,676
Garbage Disposal	20	-	-	872,641	-	-	-	872,641
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	4,839	-	-	-	4,839
Subtotal	23	2,048,639	54,565	3,023,959	4,659,029	-	820,031	10,606,223
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	403,031	-	293,999	109,366	-	-	806,396
--	29	-	-	-	-	-	-	-
Subtotal	30	403,031	-	293,999	109,366	-	-	806,396
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	275,804	-	72,415	-	-	-	348,219
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	275,804	-	72,415	-	-	-	348,219
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	5,844,518	1,358,561	2,931,824	104,485	-	410,015	10,649,403
Libraries	38	1,348,267	40,555	675,592	-	-	-	2,064,414
Other Cultural	39	222,643	-	253,794	-	239,830	-	716,267
Subtotal	40	7,415,428	1,399,116	3,861,210	104,485	239,830	410,015	13,430,084
Planning and Development								
Planning and Development	41	1,258,810	-	133,570	-	-	-	1,392,380
Commercial and Industrial	42	363,368	331,581	578,370	254,433	-	-	1,527,752
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,622,178	331,581	711,940	254,433	-	-	2,920,132
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	24,323,084	4,142,810	13,707,692	13,479,998	424,330	2	56,077,916

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Waterloo C		59
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	6,722,692
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	5,664,936
Reserves and Reserve Funds	3	12,034,328
Subtotal	4	17,699,264
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	6,629,485
Subtotal *	18	6,629,485
Grants and Loan Forgiveness		
Ontario	20	-
Canada	21	-
Other Municipalities	22	-
Subtotal	23	-
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	1,361,969
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	181,352
--	30	3,656,036
--	31	-
Subtotal	32	5,199,357
Total Sources of Financing	33	29,528,106
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	28,438,814
Subtotal	36	28,438,814
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	28,795
Total Applications	42	28,467,609
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,662,195
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	- 6,889,591
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	13,080,866
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	- 529,079
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,662,196
* - 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

Waterloo C

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,855,498
Protection to Persons and Property					
Fire	2	-	-	-	181,890
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	181,890
Transportation services					
Roadways	8	-	-	-	6,867,468
Winter Control	9	-	-	-	-
Transit	10	-	-	-	2,705
Parking	11	-	-	-	51,684
Street Lighting	12	-	-	-	2,869
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	-	-	-	6,924,726
Environmental services					
Sanitary Sewer System	16	-	-	-	1,390,654
Storm Sewer System	17	-	-	-	1,620,736
Waterworks System	18	-	-	-	564,432
Garbage Collection	19	-	-	-	135,130
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	204,912
Subtotal	23	-	-	-	3,915,864
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	97,086
--	29	-	-	-	-
Subtotal	30	-	-	-	97,086
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	-	-	-	7,422,232
Libraries	38	-	-	-	107,435
Other Cultural	39	-	-	-	910
Subtotal	40	-	-	-	7,530,577
Planning and Development					
Planning and Development	41	-	-	-	25,462
Commercial and Industrial	42	-	-	-	6,907,711
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	6,933,173
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	-	-	-	28,438,814

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Waterloo C

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			1
			\$
General Government	1	-	
Protection to Persons and Property			
Fire	2	7,877,350	
Police	3	64,798	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	-
Transportation services			
Roadways	8	64,798	
Winter Control	9	1,223,259	
Transit	10	-	
Parking	11	2,454	
Street Lighting	12	5,642,546	
Air Transportation	13	198,115	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	7,066,374	
Storm Sewer System	17	148,002	
Waterworks System	18	341,155	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	-
Health Services			
Public Health Services	24	489,157	
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	10,937,138	
Other Cultural	39	61,082	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	10,998,220	
Commercial and Industrial	42	-	
Residential Development	43	520,077	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	520,077	
Gas	49	1,120,000	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Waterloo C

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12

		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	-
: To Canada and agencies		2	-
: To other		3	100,000
Subtotal		4	100,000
Plus: All debt assumed by the municipality from others		5	28,035,976
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	28,135,976
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	627,644
Installment (serial) debentures		17	20,778,848
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	100,000
--		24	6,629,485
			\$
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	146,324
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	3,662,415
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	3,662,415

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Waterloo 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. 1999 Debt Charges						
				principal		interest
				1		2
				\$		\$
Recovered from the consolidated revenue fund						
- general tax rates	50			2,332,322		1,808,488
- special are rates and special charges	51			-		-
- benefitting landowners	52			-		-
- user rates (consolidated entities)	53			-		-
Recovered from reserve funds	54			566,845		233,687
Recovered from unconsolidated entities						
- hydro	55			627,000		181,205
- gas and telephone	57			-		-
--	56			-		-
--	58			-		-
--	59			-		-
Total	78			3,526,167		2,223,380
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	3,432,515	1,620,268	605,796	184,583	712,000 115,263
2001	62	3,411,282	1,431,049	651,321	131,281	408,000 39,780
2002	63	2,529,333	952,078	627,543	72,968	- -
2003	64	2,581,026	834,888	426,460	28,609	- -
2004		2,058,433	740,775	46,361	9,495	- -
2005 - 2009	65	6,921,520	2,768,108	103,414	7,896	- -
2010 onwards	79	2,405,680	1,164,661	-	-	- -
interest to be earned on sinking funds *	69	1,215,292	-	-	-	- -
Downtown revitalization program	70	-	-	-	-	- -
Total	71	24,555,081	9,511,827	2,460,895	434,832	1,120,000 155,043
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
						1
						\$
2000	72					922,356
2001	73					1,440,536
2002	74					1,673,883
2003	75					1,926,242
2004	76					2,198,943
Total	77					8,161,960
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

Waterloo C

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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		39,166,391	722,749	39,889,140	-	-	-	-	-	-
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		1,462,401	-	1,462,401	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	40,628,792	722,749	41,351,541	39,889,140	-	1,462,402	-	41,351,542	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	25,305	-	25,305	25,305	-	-	-	25,305	-
Direct water billings	20	-	5,247,428	-	5,247,428	5,247,428	-	-	-	5,247,428	-
Sewer surcharge on direct water billings	21	-	4,328,722	-	4,328,722	4,328,722	-	-	-	4,328,722	-
Total region or county	22	-	50,230,247	722,749	50,952,996	49,490,595	-	1,462,402	-	50,952,997	1

1999 FINANCIAL INFORMATION RETURN

Municipality

Waterloo C

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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	-	31,128,511	679,455	-	31,807,966	31,780,335	27,631	-	31,807,966	-
--	63	-	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	27,587	-	-	27,587	27,410	177	-	27,587	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	10,109,712	231,819	-	10,341,531	10,336,165	5,366	-	10,341,531	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	225,799	4,521	-	230,320	230,144	176	-	230,320	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	41,491,609	915,795	-	42,407,404	42,374,054	33,350	-	42,407,404	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Waterloo C

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		1	\$
Balance at the beginning of the year	1	19,114,205	
Revenues			
Contributions from revenue fund	2	7,589,424	
Contributions from capital fund	3	-	
Development Charges Act	67	4,990,610	
Lot levies and subdivider contributions	60	1,369,089	
Recreational land (the Planning Act)	61	94,919	
Investment income - from own funds	5	509,812	
- other	6	-	
--	9	806,072	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	15,359,925	
Expenditures			
Transferred to capital fund	14	12,034,328	
Transferred to revenue fund	15	573,820	
Charges for long term liabilities - principal and interest	16	800,532	
--	63	421,837	
--	20	-	
--	21	-	
Total expenditure	22	15,071,842	
Balance at the end of the year for:			
Reserves	23	7,654,403	
Reserve Funds	24	11,747,885	
Total	25	19,402,288	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	-	
Contingencies	27	2,677,969	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	5,674,825	
Sick leave	31	307,252	
Insurance	32	793,949	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	31,336	
- library	65	171,712	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	3,904,016	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	427,292	
--	53	866,765	
--	54	272,002	
Obligatory reserve funds:			
Development Charges Act	68	1,888,795	
Lot levies and subdivider contributions	44	1,458,864	
Recreational land (the Planning Act)	46	699,080	
Parking revenues	45	228,433	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	19,402,290	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo C

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	5,701,119	-
Accounts receivable			
Canada	2	235,350	
Ontario	3	469,598	
Region or county	4	301,940	
Other municipalities	5	1,814	
School Boards	6	1,525	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	5,531,671	business taxes
Taxes receivable			
Current year's levies	9	5,470,120	
Previous year's levies	10	488,363	- 94,352
Prior year's levies	11	836,810	241,921
Penalties and interest	12	409,849	14,567
Less allowance for uncollectables (negative)	13	- 250,000	- 100,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	282,110	portion of line 20
Capital outlay to be recovered in future years	19	28,135,976	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	11,282,062	-
	Total 21	58,898,307	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Waterloo C

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	371,740		
Ontario	27	309,443		
Region or county	28	8,004		
Other municipalities	29	125,054		
School Boards	30	608,085		
Trade accounts payable	31	3,161,313		
Other	32	10,318,847		
Other current liabilities	33	133,678		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	24,065,921		
- special area rates and special charges	35	-		
- benefitting landowners	36	489,158		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	2,460,897		
Recoverable from unconsolidated entities	39	1,120,000		
Less: Own holdings (negative)	40	- 57,000		
Reserves and reserve funds	41	19,402,288		
Accumulated net revenue (deficit)				
General revenue	42	- 751		
Special charges and special areas (specify)				
--	43	1,263,320		
--	44	539,084		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	177,616		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	63,807		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,662,196		
Total	59	58,898,308		

			1				
1. Number of continuous full time employees as at December 31							
Administration			1	17			
Non-line Department Support Staff			2	54			
Fire			3	102			
Police			4	-			
Transit			5	-			
Public Works			6	73			
Health Services			7	7			
Homes for the Aged			8	-			
Other Social Services			9	11			
Parks and Recreation			10	82			
Libraries			11	35			
Planning			12	26			
		Total	13	407			
			continuous full time employees December 31				
			other				
			1	2			
			\$	\$			
2. Total expenditures during the year on:							
Wages and salaries			14	-			
Employee benefits			15	-			
			1				
			\$				
3. Reductions of tax roll during the year (lower tier municipalities only)							
Cash collections:	Current year's tax		16	109,427,462			
	Previous years' tax		17	2,933,332			
	Penalties and interest		18	772,090			
		Subtotal	19	113,132,884			
			20	-			
Discounts allowed							
Tax adjustments under section 421, 441 and 442 of the Municipal Act							
- recoverable from general municipal accounts			25	174,216			
- recoverable from upper tier			90	207,916			
- recoverable from school boards			91	315,425			
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	113,830,441			
Amounts added to the tax roll for collection purposes only			30	5,118			
Business taxes written off under subsection 441(1) of the Municipal Act			81	6,036			
			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	19,990,226			
	Due date of last installment (YYYYMMDD)		33	19,990,331			
Final billings:	Number of installments		34	2			
	Due date of first installment (YYYYMMDD)		35	19,990,622			
	Due date of last installment (YYYYMMDD)		36	19,990,908			
				\$			
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	52,494,000	-	-	12,745,000
in 2000							
in 2001			59	31,014,000	-	-	6,268,000
in 2002			60	24,315,000	-	-	1,831,000
in 2003			61	11,420,000	-	-	1,868,000
in 2004			62	12,391,000	-	-	1,905,000
		Total	63	131,634,000	-	-	24,617,000

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		13,195	
13,195				13,195	
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	
		\$		\$	
Water		3		4	
In this municipality		39		31,464	
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	
		\$		\$	
Sewer		3		4	
In this municipality		44		31,464	
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	
		\$		\$	
Own sinking funds		83		-	
9. Borrowing from own reserve funds					
				1	
				\$	
Loans or advances due to reserve funds as at December 31		84		2,862	
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		2,276,834	
Financed in 1999		69		3,348,227	
No long term financing necessary		70		8,099,428	
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	
		\$		\$	
73		53,188,013		55,336,809	
		57,572,416		59,898,342	
		62,318,235			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		8	
Construction contracts awarded at \$100,000 or greater		86		2,133,553	
				2,133,553	

ANALYSIS OF USER FEES

Municipality

Waterloo C

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			6,316,868	
	Total	23			6,316,868	