

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30006

MUNICIPALITY OF: Cambridge C

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cambridge C

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For the year ended December 31, 1990.

		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	94,562,001	16,440,423	48,544,644	29,576,934		
Direct water billings on ratepayers -- own municipality	2	8,011,323	6,173,503		1,837,820		
-- other municipalities	3	-	-		-		
Sewer surcharge on direct water billings -- own municipality	4	6,939,950	5,744,475		1,195,475		
-- other municipalities	5	-	-	-	-		
Subtotal	6	109,513,274	28,358,401	48,544,644	32,610,229		
PAYMENTS IN LIEU OF TAXATION							
Canada	7	82,982	14,443	-	68,539		
Canada Enterprises	8	99,147	17,317	-	81,830		
Ontario							
The Municipal Tax Assistance Act	9	-	-		-		
The Municipal Act, section 157	10	36,900	13,257		23,643		
Other	11	101,469	36,454		65,015		
Ontario Enterprises							
Ontario Housing Corporation	12	1,048,305	185,953	519,675	342,677		
Ontario Hydro	13	85,219	14,366	168	70,685		
Liquor Control Board of Ontario	14	13,576	4,877	-	8,699		
Other	15	-	-	-	-		
Municipal enterprises	16	443,367	77,161	-	366,206		
Other municipalities and enterprises	17	-	-	-	-		
Subtotal	18	1,910,965	363,828	519,843	1,027,294		
ONTARIO UNCONDITIONAL GRANTS							
Per Household General	19	-	-	-	-		
Per Household Police	20	-	-	-	-		
Transitional amd special assistance	22	-	-	-	-		
Resource Equalization	23	-	-	-	-		
General Support	24	1,948,912	-	-	1,948,912		
Northern Special Support	25	-	-	-	-		
Apportionment Guarantee	26	-	-	-	-		
Revenue Guarantee	27	1,981,142	-	-	1,981,142		
Subtotal	28	3,930,054	-	-	3,930,054		
REVENUES FOR SPECIFIC FUNCTIONS							
Ontario specific grants	29	3,080,991			3,080,991		
Canada specific grants	30	9,500			9,500		
Other municipalities - grants and fees	31	129,073			129,073		
Fees and service charges	32	6,904,837			6,904,837		
Subtotal	33	10,124,401			10,124,401		
OTHER REVENUES							
Trailer revenue and licences	34	23,925			23,925		
Licences and permits	35	311,910			-	-	311,910
Fines	37	238,100			238,100		
Penalties and interest on taxes	38	586,866			586,866		
Investment income - from own funds	39	155,146			155,146		
- other	40	3,361,826			3,361,826		
Sales of publications, equipment, etc	42	-			-		
Contributions from capital fund	43	4,323			4,323		
Contributions from reserves and reserve funds	44	1,511,385			1,511,385		
Contributions from non-consolidated entities	45	-			-		
--	46	873,694			873,694		
--	47	-			-		
--	48	134,439			134,439		
Sale of Land	49	386,953			386,953		
Subtotal	50	7,588,567	-	-	7,588,567		
TOTAL REVENUE	51	133,067,262	28,722,229	49,064,487	55,280,545		

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

Cambridge C

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	45,973,670	5,264,883	2,172,225	53.724000	63.205000	2,469,889	332,767	137,295	46,907	6,772	4,060	2,997,690
Separate consolidated													
Total all school board taxation	0						24,966,100	15,338,184	7,154,002	240,342	508,444	337,572	48,544,644

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Cambridge 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	11,827	-	-	827,848
Protection to Persons and Property					
Fire	2	-	-	90,964	70,395
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,557,494
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	90,964	1,627,889
Transportation services					
Roadways	8	1,258,182	-	28,683	297,160
Winter Control	9	257,700	-	-	-
Transit	10	1,057,941	-	-	1,650,869
Parking	11	-	-	-	150,280
Street Lighting	12	-	-	-	2,149
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,573,823	-	28,683	2,100,458
Environmental services					
Sanitary Sewer System	16	-	-	-	2,457
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	47,695
Garbage Collection	19	12,568	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	12,568	-	-	50,152
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	2,958	9,500	-	155,769
--	29	-	-	-	-
Subtotal	30	2,958	9,500	-	155,769
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	143,502	-	9,202	45,929
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	143,502	-	9,202	45,929
Recreation and Cultural Services					
Parks and Recreation	37	21,437	-	-	1,531,311
Libraries	38	256,952	-	-	208,481
Other Cultural	39	37,924	-	224	6,836
Subtotal	40	316,313	-	224	1,746,628
Planning and Development					
Planning and Development	41	20,000	-	-	188,187
Commercial and Industrial	42	-	-	-	9,493
Residential Development	43	-	-	-	149,842
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	2,642
--	46	-	-	-	-
Subtotal	47	20,000	-	-	350,164
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,080,991	9,500	129,073	6,904,837

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Cambridge C

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For the year ended December 31, 1990.

		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	3,311,896	82,500	3,334,113	5,483,268	-	-	12,211,777
Protection to Persons and Property								
Fire	2	8,061,433	20,775	96,013	682,957	-	166,760	9,027,938
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	979,624	-	144,717	3,141	-	-	1,127,482
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	9,041,057	20,775	240,730	686,098	-	166,760	10,155,420
Transportation services								
Roadways	8	2,961,242	537,184	1,761,482	1,206,041	-	-	6,465,949
Winter Control	9	487,636	-	512,902	171,004	-	-	1,171,542
Transit	10	2,353,498	-	1,491,374	139,936	-	-	3,984,808
Parking	11	80,640	16,900	377,042	-	-	-	474,582
Street Lighting	12	870	-	772,346	38,148	-	-	811,364
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	5,883,886	554,084	4,915,146	1,555,129	-	-	12,908,245
Environmental services								
Sanitary Sewer System	16	614,310	157,158	853,340	410,000	-	-	2,034,808
Storm Sewer System	17	242,297	96,363	275,719	-	-	-	614,379
Waterworks System	18	763,655	132,264	922,622	469,269	-	166,760	2,121,050
Garbage Collection	19	143,109	-	2,121,704	-	-	-	2,264,813
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	1,763,371	385,785	4,173,385	879,269	-	166,760	7,035,050
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	533,992	-	235,110	10,518	-	-	779,620
--	29	-	-	-	-	-	-	-
Subtotal	30	533,992	-	235,110	10,518	-	-	779,620
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	220,566	-	95,081	3,233	-	-	318,880
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	220,566	-	95,081	3,233	-	-	318,880
Recreation and Cultural Services								
Parks and Recreation	37	4,451,598	464,406	2,529,150	366,874	55,820	-	7,867,848
Libraries	38	1,339,880	23,685	441,461	574,004	-	-	2,379,030
Other Cultural	39	98,478	-	102,973	40,245	224,751	-	466,447
Subtotal	40	5,889,956	488,091	3,073,584	981,123	280,571	-	10,713,325
Planning and Development								
Planning and Development	41	805,916	-	98,914	189,180	-	-	1,094,010
Commercial and Industrial	42	258,858	121,033	506,987	31,058	-	-	917,936
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	2,642	-	-	-	-	2,642
--	46	-	-	-	-	-	-	-
Subtotal	47	1,064,774	123,675	605,901	220,238	-	-	2,014,588
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	27,709,498	1,654,910	16,673,050	9,818,876	280,571	-	56,136,905

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	4,759,922
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	2,153,185
Reserves and Reserve Funds	3	13,911,331
Subtotal	4	16,064,516
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	1,000,000
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
Subtotal *	18	1,000,000
Grants and Loan Forgiveness		
Ontario	20	688,744
Canada	21	-
Other Municipalities	22	-
Subtotal	23	688,744
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	1,419,451
--	30	-
--	31	-
Subtotal	32	1,419,451
Total Sources of Financing	33	19,172,711
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	17,540,853
Subtotal	36	17,540,853
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	2,203,776
Total Applications	42	19,744,629
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,331,840
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	6,608,464
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	11,220,191
- Transfers From Reserves and Reserve Funds	47	2,429
--	48	717,684
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,331,840
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Cambridge C

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
General Government	1	21,220	-	-	1,969,430
Protection to Persons and Property					
Fire	2	-	-	-	2,030,152
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	3,141
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,033,293
Transportation services					
Roadways	8	97,009	-	-	1,195,492
Winter Control	9	-	-	-	-
Transit	10	60,546	-	-	96,889
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	59,586
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	157,555	-	-	1,351,967
Environmental services					
Sanitary Sewer System	16	101,326	-	-	2,509,577
Storm Sewer System	17	125,000	-	-	2,039,768
Waterworks System	18	22,500	-	-	2,002,703
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	3,328
--	22	-	-	-	-
Subtotal	23	248,826	-	-	6,555,376
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	10,155
--	29	-	-	-	-
Subtotal	30	-	-	-	10,155
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	3,233
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	3,233
Recreation and Cultural Services					
Parks and Recreation	37	55,000	-	-	2,511,550
Libraries	38	-	-	-	967,915
Other Cultural	39	-	-	-	-
Subtotal	40	55,000	-	-	3,479,464
Planning and Development					
Planning and Development	41	206,143	-	-	558,510
Commercial and Industrial	42	-	-	-	1,579,424
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	206,143	-	-	2,137,934
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	688,744	-	-	17,540,853

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cambridge C

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For the year ended December 31, 1990.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	45,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	45,000
Transportation services		
Roadways	8	1,531,361
Winter Control	9	-
Transit	10	-
Parking	11	17,000
Street Lighting	12	30,000
Air Transportation	13	-
--	14	-
Subtotal	15	1,578,361
Environmental services		
Sanitary Sewer System	16	246,834
Storm Sewer System	17	319,000
Waterworks System	18	561,200
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	1,127,034
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	-
Recreation and Cultural Services		
Parks and Recreation	37	2,737,800
Libraries	38	58,000
Other Cultural	39	-
Subtotal	40	2,795,800
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	3,950,600
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	3,834
--	46	-
Subtotal	47	3,954,434
Electricity	48	1,985,000
Gas	49	-
Telephone	50	-
Total	51	11,485,629

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

		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	5,208
: To other	3	-
Subtotal	4	5,208
Plus: All debt assumed by the municipality from others	5	11,480,421
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	-
:Other municipalities	8	-
Subtotal	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	11,485,629
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	1,317,961
Installment (serial) debentures	17	10,167,668
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	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	68,000
- par value of this amount in U.S. dollars	26	68,000
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - 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	3,559,996
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	1,901,974
Other (specify)	42	115,370
--	43	-
--	44	-
Total	45	5,577,340

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects		accumulated	total	debt
		surplus (deficit)	outstanding	charges
		1	capital	3
		\$	obligation	\$
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. 1990 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	717,272		542,970	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	63,052		17,774	
- user rates (consolidated entities)	53	206,263		107,579	
Recovered from reserve funds	54	813,000		466,084	
Recovered from unconsolidated entities					
- hydro	55	260,000		235,615	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	2,059,587		1,370,022	

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
		\$	\$	\$	\$	\$	\$
1991	60	923,191	617,897	859,000	378,131	269,000	210,513
1992	61	898,282	522,157	901,000	284,599	279,000	183,901
1993	62	836,377	438,568	538,000	193,167	310,000	156,189
1994	63	706,141	355,768	319,000	138,180	287,000	124,990
1995	64	593,863	287,755	332,000	106,246	298,000	95,416
1996-2000	65	1,831,734	749,309	699,000	130,390	542,000	146,260
2001 onwards	79	63,041	11,500	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	5,852,629	2,982,954	3,648,000	1,230,713	1,985,000	917,269

* Includes interest to earned on Ministry of the Environment debt retirement funds

9. Future principal payments on EXPECTED NEW debt		1
		\$
1991	72	24,844
1992	73	424,480
1993	74	780,132
1994	75	1,284,982
1995	76	1,793,955
Total	77	4,308,393

10. Other notes (attach supporting schedules as required)

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition	1	16,436,070	368,181	16,804,251							
Special pupose requisitions											
Water rate	2	-	-	-							
Transit rate	3	-	-	-							
Sewer rate	4	-	-	-							
Library rate	5	-	-	-							
Road rate	6	-	-	-							
--	7	-	-	-							
--	8	-	-	-							
Payments in lieu of taxes	9	-	-	-							
Telephone and telegraph taxation	10	-	-	-							
Subtotal levied by mill rate -- general	11	-	16,436,070	368,181	16,804,251	16,192,408	248,015	-	363,828	-	16,804,251
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	6,173,503	-	6,173,503	6,173,503	-	-	-	6,173,503	-
Sewer surcharge on direct water billings	21	-	5,744,475	-	5,744,475	5,744,475	-	-	-	5,744,475	-
Total region or county	22	-	28,354,048	368,181	28,722,229	28,110,386	248,015	-	363,828	-	28,722,229

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	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	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	22,030,373	512,007	-	22,542,380	21,951,818	384,876	205,686	-	22,542,380	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	4,603,254	87,230	-	4,690,484	4,587,934	16,066	86,484	-	4,690,484	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	18,334,688	429,382	-	18,764,070	18,272,576	320,313	171,181	-	18,764,070	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	3,009,814	57,739	-	3,067,553	2,997,690	13,371	56,492	-	3,067,553	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	47,978,129	1,086,358	-	49,064,487	47,810,018	734,626	519,843	-	49,064,487	-

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cambridge C

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	30,054,376
Revenues		
Contributions from revenue fund	2	7,665,691
Contributions from capital fund	3	2,199,453
Lot levies and subdivider contributions	60	2,472,395
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	-
- other	6	2,889,980
--	9	2,158,409
--	10	-
--	11	-
--	12	-
Total revenue	13	17,385,928
Expenditures		
Transferred to capital fund	14	13,911,331
Transferred to revenue fund	15	1,511,385
Charges for long term liabilities - principal and interest	16	1,279,084
--	63	-
--	20	-
--	21	-
Total expenditure	22	16,701,800
Balance at the end of the year for:		
Reserves	23	3,571,896
Reserve Funds	24	27,166,608
Total	25	30,738,504
Analysed as follows:		
Working funds	26	2,227,896
Contingencies	27	84,137
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	5,126,150
Sick leave	31	961,199
Insurance	32	621,448
Workers' compensation	33	-
Capital expenditure - general administration	34	1,232,387
- roads	35	-
- sanitary and storm sewers	36	1,011,509
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	496,565
- transit	39	828,903
- housing	40	-
- industrial development	41	4,613,332
- other and unspecified	42	1,356,707
Lot levies and subdivider contributions	44	6,588,746
Recreational land (the Planning Act)	46	843,972
Parking revenues	45	259,430
Debenture repayment	47	-
Exchange rate stabilization	48	66,052
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	151,014
Vacation Pay - Council	52	783,084
Waste Site	53	-
Police Commission	54	1,344,000
Municipal Election	55	-
Business Improvement Area	56	885,072
--	57	-
Total	58	30,738,504

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	1,991,304	8,230
Accounts receivable			
Canada	2	1,285	
Ontario	3	1,124,747	
Region or county	4	318,953	
Other municipalities	5	9,483	
School Boards	6	151,225	portion of taxes
Waterworks	7	126,681	receivable for
Other (including unorganized areas)	8	1,751,948	business taxes
Taxes receivable			
Current year's levies	9	2,975,048	256,047
Previous year's levies	10	290,246	30,754
Prior year's levies	11	32,392	542
Penalties and interest	12	242,598	17,849
Less allowance for uncollectables (negative)	13	- 263,443	- 237,099
Investments			
Canada	14	3,496,100	
Provincial	15	3,740,793	
Municipal	16	3,709,324	
Other	17	20,055,705	
Other current assets	18	533,178	portion of line 20
Capital outlay to be recovered in future years	19	11,485,629	for tax sale / tax
Other long term assets	20	2,718,082	registration
Total	21	54,491,278	8,045

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	4,904,050				
Accounts payable and accrued liabilities						
Canada	26	251,773				
Ontario	27	68,094				
Region or county	28	2,378,239				
Other municipalities	29	263				
School Boards	30	766,329				
Trade accounts payable	31	1,698,398				
Other	32	6,259,689				
Other current liabilities	33	530,814				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	5,044,595				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	808,034				
Recoverable from Reserve Funds	38	3,648,000				
Recoverable from unconsolidated entities	39	1,985,000				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	30,738,504				
Accumulated net revenue (deficit)						
General revenue	42	1,300,000				
Special charges and special areas (specify)						
--	43	569,675				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	5,499				
Libraries	49	5,869				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	10,641				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	5,331,840				
Total	59	54,491,278				

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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STATISTICAL DATA

For the year ended December 31, 1990.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	13
Non-line Department Support Staff	2	58
Fire	3	137
Police	4	-
Transit	5	52
Public Works	6	174
Health Services	7	-
Homes for the Aged	8	8
Other Social Services	9	-
Parks and Recreation	10	112
Libraries	11	27
Planning	12	43
Total	13	624

	continuous full time employees December 31	
	1 \$	2 \$
2. Total expenditures during the year on:		
Wages and salaries	14	22,765,905
Employee benefits	15	5,919,135
		1,831,833
		190,511

		1 \$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	93,323,636
Previous years' tax	17	1,527,523
Penalties and interest	18	624,424
Subtotal	19	95,475,583
Discounts allowed	20	-
Tax adjustments under section 362 and 363 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 465, 495 and 496 of the Municipal Act		
- recoverable from upper tier and school boards		
- recoverable from general municipal revenues	24	452,024
- recoverable from general municipal revenues	25	203,609
Transfers to tax sale and tax registration accounts	26	-
The Municipal Elderly Residents' Assistance Act - reductions	27	-
- refunds	28	-
Other (specify)	80	-
Total reductions	29	96,131,216
Amounts added to the tax roll for collection purposes only	30	157,718
Business taxes written off under subsection 495(1) of the Municipal Act	81	91,572

		1
4. Tax due dates for 1990 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19900301
Due date of last installment (YYYYMMDD)	33	19900501
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19900703
Due date of last installment (YYYYMMDD)	36	19900904
		\$
Supplementary taxes levied with 1994 due date	37	-

	long term financing requirements			
	gross expenditures	approved by the O.M.B. or Council	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				
in 1992	58	11,241,650	2,281,000	-
in 1993	59	19,332,580	3,675,469	-
in 1994	60	10,579,370	2,851,200	-
in 1995	61	13,132,320	3,271,270	-
in 1996	62	11,078,500	1,593,300	-
Total	63	65,364,420	13,672,239	-
				7,099,448

1990 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

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STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	879,730		118,322
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	33,093	4,039,055	3,972,268
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1990 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	32,888	3,410,337	3,529,613
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	967,699
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, 1989		67	21,800	12,693,077	-
Approved in 1990		68	11,200	2,626,200	-
Financed in 1990		69	-	1,000,000	-
No long term financing necessary		70	-	680,038	-
Approved but not financed as at December 31, 1990		71	33,000	13,639,239	-
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1991	1992	1993	1994
		1	2	3	4
		\$	\$	\$	\$
		73	60,066,488	64,271,142	68,770,122
				73,584,031	78,734,913