

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30006

MUNICIPALITY OF: Cambridge C

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cambridge C

1  
3

For the year ended December 31, 1991.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	105,798,989	18,885,206	54,649,603	32,264,180
Direct water billings on ratepayers -- own municipality	2	9,113,149	6,880,992		2,232,157
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	8,873,763	7,396,626		1,477,137
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>123,785,901</b>	<b>33,162,824</b>	<b>54,649,603</b>	<b>35,973,474</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	87,665	15,662	-	72,003
Canada Enterprises	8	105,655	18,949	-	86,706
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	36,900	13,697		23,203
Other	11	91,045	33,919		57,126
Ontario Enterprises					
Ontario Housing Corporation	12	1,117,235	203,500	557,165	356,570
Ontario Hydro	13	88,023	15,721	181	72,121
Liquor Control Board of Ontario	14	14,379	5,337	-	9,042
Other	15	-	-	-	-
Municipal enterprises	16	465,308	83,104	-	382,204
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>2,006,210</b>	<b>389,889</b>	<b>557,346</b>	<b>1,058,975</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>4,126,557</b>	<b>-</b>	<b>-</b>	<b>4,126,557</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	3,388,500			3,388,500
Canada specific grants	30	10,000			10,000
Other municipalities - grants and fees	31	143,644			143,644
Fees and service charges	32	6,560,125			6,560,125
<b>Subtotal</b>	<b>33</b>	<b>10,102,269</b>			<b>10,102,269</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	23,169			23,169
Licences and permits	35	325,489	-	-	325,489
Fines	37	214,760			214,760
Penalties and interest on taxes	38	1,035,009			1,035,009
Investment income - from own funds	39	111,768			111,768
- other	40	2,113,782			2,113,782
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	425,066			425,066
Contributions from reserves and reserve funds	44	2,365,561			2,365,561
Contributions from non-consolidated entities	45	-			-
--	46	341,000			341,000
--	47	-			-
--	48	172,083			172,083
Sale of Land	49	153,998			153,998
<b>Subtotal</b>	<b>50</b>	<b>7,281,685</b>	<b>-</b>	<b>-</b>	<b>7,281,685</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>147,302,622</b>	<b>33,552,713</b>	<b>55,206,949</b>	<b>58,542,960</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Cambridge C

2LT - OP

4

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	48,448,612	7,414,684	3,306,150	48.282000	56.802000	2,339,196	421,169	187,796	60,078	7,952	5,759	3,021,950
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						28,414,280	16,831,173	7,837,520	526,938	606,825	432,867	54,649,603







# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Cambridge C

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	14,327	-	-	979,598
<b>Protection to Persons and Property</b>					
Fire	2	-	-	98,075	72,784
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,000	-	-	1,150,945
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	5,000	-	98,075	1,223,729
<b>Transportation services</b>					
Roadways	8	1,513,007	-	29,743	279,984
Winter Control	9	309,893	-	-	-
Transit	10	1,075,405	-	-	1,588,904
Parking	11	-	-	-	141,407
Street Lighting	12	-	-	-	2,096
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	2,898,305	-	29,743	2,012,391
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	2,988
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	28,773
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	-	31,761
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	5,000	-	170,679
--	29	-	-	-	-
<b>Subtotal</b>	30	-	5,000	-	170,679
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	148,892	-	15,670	65,638
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	148,892	-	15,670	65,638
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	6,000	-	-	1,515,861
Libraries	38	277,170	5,000	-	222,047
Other Cultural	39	27,606	-	156	2,439
<b>Subtotal</b>	40	310,776	5,000	156	1,740,347
<b>Planning and Development</b>					
Planning and Development	41	11,200	-	-	152,055
Commercial and Industrial	42	-	-	-	17,293
Residential Development	43	-	-	-	164,828
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,806
--	46	-	-	-	-
<b>Subtotal</b>	47	11,200	-	-	335,982
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	3,388,500	10,000	143,644	6,560,125

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C
-------------

## ANALYSIS OF REVENUE FUND EXPENDITURES

4  
8

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	4,173,876	-	2,563,591	2,208,178	-	-	8,945,645
<b>Protection to Persons and Property</b>								
Fire	2	8,553,928	19,331	320,985	621,279	-	176,570	9,692,093
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,014,369	-	159,533	14,581	-	-	1,188,483
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	9,568,297	19,331	480,518	635,860	-	176,570	10,880,576
<b>Transportation services</b>								
Roadways	8	3,264,732	455,746	1,883,770	1,690,608	-	-	7,294,856
Winter Control	9	577,481	-	569,574	-	-	-	1,147,055
Transit	10	2,479,587	-	1,260,849	549,754	-	-	4,290,190
Parking	11	84,870	15,585	383,091	-	-	-	483,546
Street Lighting	12	1,481	-	762,287	140,237	-	-	904,005
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	6,408,151	471,331	4,859,571	2,380,599	-	-	14,119,652
<b>Environmental services</b>								
Sanitary Sewer System	16	652,206	112,551	950,622	367,991	-	-	2,083,370
Storm Sewer System	17	342,229	85,898	299,646	338,800	-	-	1,066,573
Waterworks System	18	842,299	146,420	911,583	538,862	-	176,570	2,262,594
Garbage Collection	19	112,679	-	2,613,172	-	-	-	2,725,851
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,949,413	344,869	4,775,023	1,245,653	-	176,570	8,138,388
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	567,741	-	213,523	6,198	-	-	787,462
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	567,741	-	213,523	6,198	-	-	787,462
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	292,964	-	92,160	1,865	-	-	386,989
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	292,964	-	92,160	1,865	-	-	386,989
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	4,691,557	568,581	2,079,743	532,102	219,048	-	8,091,031
Libraries	38	1,533,962	21,923	473,292	2,227,590	-	-	4,256,767
Other Cultural	39	125,989	-	206,957	3,229	115,327	-	451,502
<b>Subtotal</b>	40	6,351,508	590,504	2,759,992	2,762,921	334,375	-	12,799,300
<b>Planning and Development</b>								
Planning and Development	41	886,093	-	104,580	19,504	-	-	1,010,177
Commercial and Industrial	42	257,555	113,248	489,249	51,090	-	-	911,142
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,806	-	-	-	-	1,806
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	1,143,648	115,054	593,829	70,594	-	-	1,923,125
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	30,455,598	1,541,089	16,338,207	9,311,868	334,375	-	57,981,137

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1991.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	5,331,840
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	1,820,280
Reserves and Reserve Funds	3	13,435,512
	<b>Subtotal 4</b>	<b>15,255,792</b>
<b>Long Term Liabilities Incurred</b>		
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	2,030,016
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
	<b>Subtotal * 18</b>	<b>2,030,016</b>
<b>Grants and Loan Forgiveness</b>		
Ontario	20	3,442,928
Canada	21	-
Other Municipalities	22	-
	<b>Subtotal 23</b>	<b>3,442,928</b>
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	750,532
--	30	-
--	31	-
	<b>Subtotal 32</b>	<b>750,532</b>
	<b>Total Sources of Financing 33</b>	<b>21,479,268</b>
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	14,053,432
	<b>Subtotal 36</b>	<b>14,053,432</b>
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
	<b>Subtotal 40</b>	<b>-</b>
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	2,875,458
	<b>Total Applications 42</b>	<b>16,928,890</b>
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	781,462
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	8,867,897
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	9,305,738
- Transfers From Reserves and Reserve Funds	47	8,025
--	48	335,596
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49</b>	<b>781,462</b>
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1991 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Cambridge C

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
<b>General Government</b>	1	132,074	-	-	1,526,970
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	708,530
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	181
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	708,711
<b>Transportation services</b>					
Roadways	8	215,535	-	-	3,658,138
Winter Control	9	-	-	-	-
Transit	10	1,491,827	-	-	1,993,583
Parking	11	-	-	-	3,422
Street Lighting	12	-	-	-	61,678
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,707,362	-	-	5,716,821
<b>Environmental services</b>					
Sanitary Sewer System	16	229,098	-	-	880,833
Storm Sewer System	17	30,698	-	-	717,777
Waterworks System	18	250,213	-	-	840,289
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	1,877
--	22	-	-	-	-
Subtotal	23	510,009	-	-	2,440,776
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	117,661
--	29	-	-	-	-
Subtotal	30	-	-	-	117,661
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	38,902
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	38,902
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	67,689	-	-	1,876,536
Libraries	38	947,046	-	-	902,506
Other Cultural	39	-	-	-	229
Subtotal	40	1,014,735	-	-	2,779,271
<b>Planning and Development</b>					
Planning and Development	41	78,748	-	-	459,184
Commercial and Industrial	42	-	-	-	265,136
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	78,748	-	-	724,320
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,442,928	-	-	14,053,432

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cambridge C
-------------

**7**  
11

For the year ended December 31, 1991.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	30,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	<b>7</b>	<b>30,000</b>
<b>Transportation services</b>		
Roadways	8	1,598,087
Winter Control	9	-
Transit	10	-
Parking	11	3,000
Street Lighting	12	24,000
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	<b>15</b>	<b>1,625,087</b>
<b>Environmental services</b>		
Sanitary Sewer System	16	161,687
Storm Sewer System	17	266,000
Waterworks System	18	474,400
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	<b>23</b>	<b>902,087</b>
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	<b>30</b>	<b>-</b>
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	<b>36</b>	<b>-</b>
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	4,124,770
Libraries	38	43,000
Other Cultural	39	-
<b>Subtotal</b>	<b>40</b>	<b>4,167,770</b>
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	3,021,100
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	2,410
--	46	-
<b>Subtotal</b>	<b>47</b>	<b>3,023,510</b>
Electricity	48	1,716,000
Gas	49	-
Telephone	50	-
<b>Total</b>	<b>51</b>	<b>11,464,454</b>

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others	5	11,464,454
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	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	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	11,464,454
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	2,893,341
Installment (serial) debentures	17	8,571,113
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	57,000
- par value of this amount in U.S. dollars	26	57,000
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	6,501
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	3,906,323
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	1,614,602
Other (specify)	42	-
--	43	79,832
--	44	-
<b>Total</b>	45	5,600,757

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

**8**  
12

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1991.

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1	2	3	
				\$	\$	\$	
Water projects - for this municipality only	46			-	-	-	
- share of integrated projects	47			-	-	-	
Sewer projects - for this municipality only	48			-	-	-	
- share of integrated projects	49			-	-	-	
7. 1991 Debt Charges				principal		interest	
				1	2		
				\$	\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *	50			685,987	512,489		
- special are rates and special charges	51			-	-		
- benefitting landowners	52			65,256	18,386		
- user rates (consolidated entities)	53			171,948	87,023		
Recovered from reserve funds	54			859,000	378,131		
Recovered from unconsolidated entities							
- hydro	55			269,000	210,513		
- gas and telephone	57			-	-		
-	56			-	-		
-	58			-	-		
-	59			-	-		
<b>Total</b>	<b>78</b>			<b>2,051,191</b>	<b>1,206,542</b>		
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
		\$	\$	\$	\$	\$	\$
1992	60	1,028,349	738,584	901,000	284,599	279,000	183,901
1993	61	967,959	653,479	538,000	193,167	310,000	156,189
1994	62	839,395	569,008	319,000	138,180	287,000	124,990
1995	63	728,960	499,152	332,000	106,246	298,000	95,416
1996	64	685,340	442,718	347,000	72,931	291,000	64,495
1997-2001	65	2,555,780	1,530,660	352,000	57,459	251,000	81,765
2002 onwards	79	153,671	44,857	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>6,959,454</b>	<b>4,478,458</b>	<b>2,789,000</b>	<b>852,582</b>	<b>1,716,000</b>	<b>706,756</b>
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
1992						149,387	
1993						475,308	
1994						838,945	
1995						1,213,909	
1996						1,487,129	
<b>Total</b>						<b>4,164,678</b>	
10. Other notes (attach supporting schedules as required)							

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

	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
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	18,735,922	539,173	19,275,095							
Special purpose 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	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	-	18,735,922	539,173	19,275,095	18,605,826	279,380	-	389,889	-	19,275,095
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	6,880,992	-	6,880,992	6,880,992	-	-	-	6,880,992	-
Sewer surcharge on direct water billings	21	-	7,396,626	-	7,396,626	7,396,626	-	-	-	7,396,626	-
<b>Total region or county</b>	22	-	33,013,540	539,173	33,552,713	32,883,444	279,380	-	389,889	-	33,552,713



# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	-	24,617,835	742,786	-	25,360,621	24,725,835	411,249	223,537	-	25,360,621	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	6,066,575	145,595	-	6,212,170	6,072,761	37,321	102,088	-	6,212,170	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	19,926,761	604,460	-	20,531,221	20,017,395	332,883	180,943	-	20,531,221	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	3,029,148	73,789	-	3,102,937	3,021,950	30,209	50,778	-	3,102,937	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	53,640,319	1,566,630	-	55,206,949	53,837,941	811,662	557,346	-	55,206,949	-

# 1991 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cambridge C

**10**

15

For the year ended December 31, 1991.

		1 \$
<b>Balance at the beginning of the year</b>	1	30,738,504
<b>Revenues</b>		
Contributions from revenue fund	2	7,491,588
Contributions from capital fund	3	2,450,392
Lot levies and subdivider contributions	60	2,479,773
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	494,521
- other	6	2,412,036
--	9	604,127
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	15,932,437
<b>Expenditures</b>		
Transferred to capital fund	14	13,435,512
Transferred to revenue fund	15	2,365,561
Charges for long term liabilities - principal and interest	16	1,237,131
--	63	304,577
--	20	-
--	21	-
<b>Total expenditure</b>	22	17,342,781
<b>Balance at the end of the year for:</b>		
Reserves	23	3,929,665
Reserve Funds	24	25,398,495
<b>Total</b>	25	29,328,160
<b>Analysed as follows:</b>		
Working funds	26	2,227,896
Contingencies	27	560,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	6,327,108
Sick leave	31	1,054,707
Insurance	32	682,920
Workers' compensation	33	-
Capital expenditure - general administration	34	395,118
- roads	35	-
- sanitary and storm sewers	36	577,579
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	667,028
- transit	39	231,967
- housing	40	-
- industrial development	41	2,734,352
- other and unspecified	42	2,823,346
Lot levies and subdivider contributions	44	5,550,170
Recreational land (the Planning Act)	46	965,756
Parking revenues	45	221,389
Debenture repayment	47	-
Exchange rate stabilization	48	74,003
Waterworks current purposes	49	-
Transit current purposes	50	25,333
Library current purposes	51	154,535
Vacation Pay - Council	52	679,447
Waste Site	53	1,141,769
Police Commission	54	49,518
Municipal Election	55	856,997
Business Improvement Area	56	1,327,222
--	57	-
<b>Total</b>	58	29,328,160

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,056,948	8,225
Accounts receivable			
Canada	2	120,741	
Ontario	3	1,879,470	
Region or county	4	364,361	
Other municipalities	5	4,546	
School Boards	6	113,109	portion of taxes
Waterworks	7	140,820	receivable for
Other (including unorganized areas)	8	2,521,345	business taxes
Taxes receivable			
Current year's levies	9	4,754,879	396,858
Previous year's levies	10	1,138,769	66,378
Prior year's levies	11	132,185	24,411
Penalties and interest	12	542,818	39,048
Less allowance for uncollectables (negative)	13	- 466,749	- 420,074
Investments			
Canada	14	3,750,593	
Provincial	15	6,795,961	
Municipal	16	3,270,128	
Other	17	16,019,109	
Other current assets	18	669,353	portion of line 20
<b>Capital outlay to be recovered in future years</b>	19	11,464,454	for tax sale / tax
<b>Other long term assets</b>	20	2,260,488	10,379
<b>Total</b>	21	56,533,328	

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

11  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1991.

LIABILITIES						
<b>Current Liabilities</b>						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	-				
Ontario	27	94,906				
Region or county	28	2,110,717				
Other municipalities	29	928,673				
School Boards	30	1,898				
Trade accounts payable	31	1,084,524				
Other	32	6,039,384				
Other current liabilities	33	54,865				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	5,461,170				
- special area rates and special charges	35	-				
- benefitting landowners	36	862,200				
- user rates (consolidated entities)	37	636,084				
Recoverable from Reserve Funds	38	2,789,000				
Recoverable from unconsolidated entities	39	1,716,000				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	29,328,160				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	1,700,000				
Special charges and special areas (specify)						
--	43	502,081				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	52,838				
Libraries	49	5				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	52,397				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	781,462				
<b>Total</b>	59	56,533,328				

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

**12**  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration		1	13
Non-line Department Support Staff		2	57
Fire		3	139
Police		4	-
Transit		5	52
Public Works		6	172
Health Services		7	10
Homes for the Aged		8	8
Other Social Services		9	-
Parks and Recreation		10	102
Libraries		11	27
Planning		12	41
	<b>Total</b>	13	621

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	24,866,934	1,641,337
Employee benefits	15	6,465,403	170,669

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax		16	102,770,622
Previous years' tax		17	1,944,955
Penalties and interest		18	738,460
	<b>Subtotal</b>	19	105,454,037
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		24	657,692
- recoverable from general municipal revenues		25	285,600
Transfers to tax sale and tax registration accounts		26	-
The Municipal Elderly Residents' Assistance Act - reductions		27	-
- refunds		28	-
Other (specify)		80	-
	<b>Total reductions</b>	29	106,397,329
Amounts added to the tax roll for collection purposes only		30	369,636
Business taxes written off under subsection 495(1) of the Municipal Act		81	81,655

		1	
<b>4. Tax due dates for 1991 (lower tier municipalities only)</b>			
Interim billings: Number of installments		31	2
Due date of first installment (YYYYMMDD)		32	19910301
Due date of last installment (YYYYMMDD)		33	19910501
Final billings: Number of installments		34	2
Due date of first installment (YYYYMMDD)		35	19910702
Due date of last installment (YYYYMMDD)		36	19910903
			\$
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
		\$	\$	\$	\$
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
Estimated to take place					
in 1992	58	16,406,700	1,960,216	-	575,000
in 1993	59	13,915,770	3,158,577	-	2,644,604
in 1994	60	15,871,105	2,450,227	-	720,000
in 1995	61	13,584,462	2,811,222	-	1,235,831
in 1996	62	9,588,400	1,369,230	-	400,000
	<b>Total</b>	63	69,366,437	11,749,472	5,575,435

# 1991 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

12  
17

## STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	936,301		90,218
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	34,090	4,594,561	4,518,588
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1991 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	33,885	4,360,626	4,513,137
	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
2,381,971					
10. Joint boards consolidated by this municipality					
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only
		1	2	3	4
		\$	\$	%	
name of joint boards	--	53	-	-	-
	--	54	-	-	-
	--	55	-	-	-
	--	56	-	-	-
	--	57	-	-	-
11. Applications to the Ontario Municipal Board or to Council					
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total
		1	2	4	3
		\$	\$	\$	\$
Approved but not financed as at December 31, 1991		67	33,000	13,639,239	-
Approved in 1991		68	-	600,100	-
Financed in 1991		69	-	2,030,016	-
No long term financing necessary		70	-	492,851	-
Approved but not financed as at December 31, 1991		71	33,000	11,716,472	-
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1992	1993	1994	1995
		1	2	3	4
		\$	\$	\$	\$
73		59,720,571	62,109,394	64,593,770	67,177,521
		69,864,621			