

1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 30006

MUNICIPALITY OF: Cambridge C

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cambridge C

1
3

For the year ended December 31, 1992.

		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	114,738,746	21,960,263	60,290,521	32,487,962
Direct water billings on ratepayers -- own municipality	2	9,573,658	6,762,091		2,811,567
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	9,888,463	7,795,057		2,093,406
-- other municipalities	5	-	-		-
Subtotal	6	134,200,867	36,517,411	60,290,521	37,392,935
PAYMENTS IN LIEU OF TAXATION					
Canada	7	109,423	20,995	-	88,428
Canada Enterprises	8	123,475	23,691	-	99,784
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	36,525	14,806		21,719
Other	11	112,398	45,346		67,052
Ontario Enterprises					
Ontario Housing Corporation	12	996,092	194,104	506,019	295,969
Ontario Hydro	13	136,991	26,258	84	110,649
Liquor Control Board of Ontario	14	16,236	6,582	-	9,654
Other	15	-	-	-	-
Municipal enterprises	16	661,968	126,699	-	535,269
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	2,193,108	458,481	506,103	1,228,524
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	4,167,823	-	-	4,167,823
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	3,455,596			3,455,596
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	183,228			183,228
Fees and service charges	32	6,559,674			6,559,674
Subtotal	33	10,198,498			10,198,498
OTHER REVENUES					
Trailer revenue and licences	34	27,782			27,782
Licences and permits	35	349,395	-	-	349,395
Fines	37	214,717			214,717
Penalties and interest on taxes	38	1,460,670			1,460,670
Investment income - from own funds	39	144,815			144,815
- other	40	1,443,729			1,443,729
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	455,016			455,016
Contributions from reserves and reserve funds	44	3,308,058			3,308,058
Contributions from non-consolidated entities	45	-			-
--	46	121,898			121,898
--	47	-			-
--	48	-			-
Sale of Land	49	27,243			27,243
Subtotal	50	7,553,323	-	-	7,553,323
TOTAL REVENUE	51	158,313,619	36,975,892	60,796,624	60,541,103

ANALYSIS OF TAXATION

For the year ended December 31, 1992.

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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	54,265,259	11,261,509	5,235,935	53.110000	62.482000	2,882,028	703,642	327,152	31,835	9,979	6,220	3,960,856
Separate consolidated													
Total all school board taxation	0						33,784,769	17,619,393	8,013,020	207,967	388,903	276,469	60,290,521

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

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
		\$	\$	\$	\$
General Government	1	249	-	-	1,027,245
Protection to Persons and Property					
Fire	2	-	-	123,654	59,786
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,088,664
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	123,654	1,148,450
Transportation services					
Roadways	8	1,541,282	-	43,584	296,955
Winter Control	9	315,684	-	-	-
Transit	10	1,151,322	-	-	1,418,224
Parking	11	-	-	-	132,998
Street Lighting	12	-	-	-	2,637
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,008,288	-	43,584	1,850,814
Environmental services					
Sanitary Sewer System	16	-	-	-	4,260
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	24,556
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	28,816
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	169,898
--	29	-	-	-	-
Subtotal	30	-	-	-	169,898
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	132,051	-	15,990	85,196
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	132,051	-	15,990	85,196
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	1,646,038
Libraries	38	281,018	-	-	255,959
Other Cultural	39	33,990	-	-	2,310
Subtotal	40	315,008	-	-	1,904,307
Planning and Development					
Planning and Development	41	-	-	-	259,500
Commercial and Industrial	42	-	-	-	26,539
Residential Development	43	-	-	-	57,103
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,806
--	46	-	-	-	-
Subtotal	47	-	-	-	344,948
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	3,455,596	-	183,228	6,559,674

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF REVENUE FUND EXPENDITURES

Cambridge C

4
8

For the year ended December 31, 1992.

		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	4,619,874	-	2,574,704	3,845,248	-	-	11,039,826
Protection to Persons and Property								
Fire	2	9,402,959	17,887	227,328	592,260	-	188,960	10,429,394
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	975,303	-	123,807	2,960	-	-	1,102,070
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	10,378,262	17,887	351,135	595,220	-	188,960	11,531,464
Transportation services								
Roadways	8	3,556,441	483,265	2,193,713	1,430,897	-	-	7,664,316
Winter Control	9	533,256	-	527,389	-	-	-	1,060,645
Transit	10	2,621,654	-	1,358,361	120,567	-	-	4,100,582
Parking	11	93,956	3,270	413,319	-	-	-	510,545
Street Lighting	12	676	-	830,103	42,217	-	-	872,996
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	6,805,983	486,535	5,322,885	1,593,681	-	-	14,209,084
Environmental services								
Sanitary Sewer System	16	716,858	93,874	1,021,917	478,599	-	-	2,311,248
Storm Sewer System	17	289,966	67,491	330,300	-	-	-	687,757
Waterworks System	18	863,138	186,681	927,092	543,808	-	188,960	2,331,759
Garbage Collection	19	177,121	-	3,137,231	-	-	-	3,314,352
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	2,047,083	348,046	5,416,540	1,022,407	-	188,960	8,645,116
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	608,960	-	213,648	6,106	-	-	828,714
--	29	-	-	-	-	-	-	-
Subtotal	30	608,960	-	213,648	6,106	-	-	828,714
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	294,729	-	103,560	1,144	-	-	399,433
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	294,729	-	103,560	1,144	-	-	399,433
Recreation and Cultural Services								
Parks and Recreation	37	5,015,268	855,047	2,403,948	589,363	216,661	-	9,080,287
Libraries	38	1,553,931	20,160	663,094	374,804	-	-	2,611,989
Other Cultural	39	430,460	-	42,596	11,348	124,739	-	609,143
Subtotal	40	6,999,659	875,207	3,109,638	975,515	341,400	-	12,301,419
Planning and Development								
Planning and Development	41	821,453	-	102,179	-	-	-	923,632
Commercial and Industrial	42	275,563	104,406	465,006	44,500	-	-	889,475
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,806	-	-	-	-	1,806
--	46	-	-	-	-	-	-	-
Subtotal	47	1,097,016	106,212	567,185	44,500	-	-	1,814,913
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	32,851,566	1,833,887	17,659,295	8,083,821	341,400	-	60,769,969

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

5
9

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	781,462	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	2,162,264	
Reserves and Reserve Funds	3	10,424,111	
	Subtotal 4	12,586,375	
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	1,389,170	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
	Subtotal * 18	1,389,170	
Grants and Loan Forgiveness			
Ontario	20	2,941,174	
Canada	21	-	
Other Municipalities	22	-	
	Subtotal 23	2,941,174	
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	307,846	
--	30	-	
--	31	-	
	Subtotal 32	307,846	
	Total Sources of Financing 33	17,224,565	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	15,626,087	
	Subtotal 36	15,626,087	
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	2,333,978	
	Total Applications 42	17,960,065	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year			
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	7,485,883	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	-	
- Proceeds From Long Term Liabilities	46	8,346,690	
- Transfers From Reserves and Reserve Funds	47	173,486	
--	48	482,669	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	1,516,962	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Cambridge C

6
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
General Government	1	90,000	-	-	241,675
Protection to Persons and Property					
Fire	2	-	-	-	82,787
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,960
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	85,747
Transportation services					
Roadways	8	11,772	-	-	2,914,140
Winter Control	9	-	-	-	-
Transit	10	1,359,832	-	-	3,168,365
Parking	11	-	-	-	222,058
Street Lighting	12	-	-	-	237,044
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,371,604	-	-	6,541,607
Environmental services					
Sanitary Sewer System	16	171,269	-	-	687,737
Storm Sewer System	17	204,257	-	-	1,021,143
Waterworks System	18	124,297	-	-	364,493
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	499,823	-	-	2,073,373
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	13,916
--	29	-	-	-	-
Subtotal	30	-	-	-	13,916
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	285,798	-	-	1,160,011
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	285,798	-	-	1,160,011
Recreation and Cultural Services					
Parks and Recreation	37	19,166	-	-	2,176,834
Libraries	38	531,335	-	-	2,693,828
Other Cultural	39	-	-	-	-
Subtotal	40	550,501	-	-	4,870,662
Planning and Development					
Planning and Development	41	143,448	-	-	322,928
Commercial and Industrial	42	-	-	-	316,168
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	143,448	-	-	639,096
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,941,174	-	-	15,626,087

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cambridge C

7
11

For the year ended December 31, 1992.

		1 \$
General Government	1	-
Protection to Persons and Property		
Fire	2	15,000
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	15,000
Transportation services		
Roadways	8	1,289,099
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	18,000
Air Transportation	13	-
--	14	-
Subtotal	15	1,307,099
Environmental services		
Sanitary Sewer System	16	119,406
Storm Sewer System	17	373,378
Waterworks System	18	1,601,986
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	2,094,770
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	3,712,962
Libraries	38	28,000
Other Cultural	39	-
Subtotal	40	3,740,962
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	2,049,600
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	844
--	46	-
Subtotal	47	2,050,444
Electricity	48	1,437,000
Gas	49	-
Telephone	50	-
Total	51	10,645,275

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

		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	-
Subtotal	4	-
Plus: All debt assumed by the municipality from others	5	10,645,275
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	10,645,275
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	2,416,662
Installment (serial) debentures	17	8,228,613
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	45,000
- par value of this amount in U.S. dollars	26	45,000
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	4,040,422
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	1,268,608
Other (specify)	42	-
--	43	41,451
--	44	-
Total	45	5,350,481

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1992.

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. 1992 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	808,627		663,836	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	63,235		17,634	
- user rates (consolidated entities)	53	156,487		124,068	
Recovered from reserve funds	54	901,000		284,598	
Recovered from unconsolidated entities					
- hydro	55	279,000		183,901	
- gas and telephone	56	-		-	
-	57	-		-	
-	58	-		-	
-	59	-		-	
Total	78	2,208,349		1,274,037	

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
		\$	\$	\$	\$	\$	\$
1993	60	1,064,130	773,100	538,000	193,167	310,000	156,189
1994	61	943,395	681,233	319,000	138,180	287,000	124,990
1995	62	840,959	602,657	332,000	106,246	298,000	95,416
1996	63	806,340	536,239	347,000	72,931	291,000	64,495
1997	64	788,759	473,627	167,000	37,664	80,000	33,705
1998-2002	65	1,931,207	1,359,801	185,000	19,795	171,000	48,060
2003 onwards	79	118,572	29,073	-	-	-	-
interest to be earned on sinking funds *	69	826,913	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	7,320,275	4,455,730	1,888,000	567,983	1,437,000	522,855

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1993	72	18,269
1994	73	353,393
1995	74	712,472
1996	75	1,098,470
1997	76	1,572,455
Total	77	3,755,059

10. Other notes (attach supporting schedules as required)

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

	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	22,104,698	314,046	22,418,744							
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	-	-	-							
Subtotal levied by mill rate -- general	11	-	22,104,698	314,046	22,418,744	21,656,835	303,428	-	458,481	-	22,418,744
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	-	6,762,091	-	6,762,091	6,762,091	-	-	-	-	6,762,091
Sewer surcharge on direct water billings	21	-	7,795,057	-	7,795,057	7,795,057	-	-	-	-	7,795,057
Total region or county	22	-	36,661,846	314,046	36,975,892	36,213,983	303,428	-	458,481	-	36,975,892

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

9LT

13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1992.

		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	-	27,529,204	414,553	-	27,943,757	27,320,766	414,163	208,828	-	27,943,757	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	7,521,798	92,179	-	7,613,977	7,463,565	59,616	90,796	-	7,613,977	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	20,866,078	318,573	-	21,184,651	20,712,445	313,923	158,283	-	21,184,651	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	4,006,205	48,034	-	4,054,239	3,960,856	45,187	48,196	-	4,054,239	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	59,923,285	873,339	-	60,796,624	59,457,632	832,889	506,103	-	60,796,624	-

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cambridge C

10

15

For the year ended December 31, 1992.

		1 \$
Balance at the beginning of the year	1	29,328,160
Revenues		
Contributions from revenue fund	2	5,921,557
Contributions from capital fund	3	1,878,962
Development Charges Act	67	-
Lot levies and subdivider contributions	60	2,344,290
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	389,099
- other	6	1,774,703
--	9	1,545,735
--	10	-
--	11	-
--	12	-
Total revenue	13	13,854,346
Expenditures		
Transferred to capital fund	14	10,424,111
Transferred to revenue fund	15	3,308,058
Charges for long term liabilities - principal and interest	16	1,185,598
--	63	169,284
--	20	-
--	21	-
Total expenditure	22	15,087,051
Balance at the end of the year for:		
Reserves	23	3,305,910
Reserve Funds	24	24,789,545
Total	25	28,095,455
Analysed as follows:		
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	6,155,042
Sick leave	31	1,090,914
Insurance	32	848,820
Workers' compensation	33	-
Capital expenditure - general administration	34	396,514
- roads	35	-
- sanitary and storm sewers	36	624,072
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	489,610
- transit	39	347,022
- housing	40	-
- industrial development	41	2,196,272
- other and unspecified	42	4,053,720
Development Charges Act	68	-
Lot levies and subdivider contributions	44	5,008,353
Recreational land (the Planning Act)	46	1,124,283
Parking revenues	45	228,813
Debenture repayment	47	-
Exchange rate stabilization	48	80,273
Waterworks current purposes	49	-
Transit current purposes	50	35,495
Library current purposes	51	110,764
Vacation Pay - Council	52	798,918
Waste Site	53	518,014
Police Commission	54	51,950
Municipal Election	55	832,792
Business Improvement Area	56	315,918
--	57	-
Total	58	28,095,455

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

11
16

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	695,101	8,830
Accounts receivable			
Canada	2	285,385	
Ontario	3	1,380,070	
Region or county	4	1,671,368	
Other municipalities	5	11,930	
School Boards	6	47,921	portion of taxes
Waterworks	7	159,823	receivable for
Other (including unorganized areas)	8	856,080	business taxes
Taxes receivable			
Current year's levies	9	5,662,986	635,201
Previous year's levies	10	2,065,215	96,755
Prior year's levies	11	676,430	54,432
Penalties and interest	12	1,010,889	77,306
Less allowance for uncollectables (negative)	13	- 565,219	- 508,697
Investments			
Canada	14	4,004,601	
Provincial	15	7,404,363	
Municipal	16	4,501,339	
Other	17	13,889,861	
Other current assets	18	691,613	portion of line 20
Capital outlay to be recovered in future years	19	10,645,275	for tax sale / tax
Other long term assets	20	285,391	13,298
Total	21	55,380,422	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1992.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			
Temporary loans - current purposes	22	4,904,050	4,904,050
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities			
Canada	26	315,581	
Ontario	27	82,910	
Region or county	28	1,314,691	
Other municipalities	29	4,713	
School Boards	30	17,452	
Trade accounts payable	31	1,987,489	
Other	32	8,389,964	
Other current liabilities	33	65,510	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	4,872,941	
- special area rates and special charges	35	-	
- benefitting landowners	36	725,943	
- user rates (consolidated entities)	37	1,721,391	
Recoverable from Reserve Funds	38	1,888,000	
Recoverable from unconsolidated entities	39	1,437,000	
Less: Own holdings (negative)	40	-	
Reserves and reserve funds	41	28,095,455	
Accumulated net revenue (deficit)			
General revenue	42	601,497	
Special charges and special areas (specify)			
--	43	186,723	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	593,399	
Libraries	49	1,952	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	68,073	
--	53	-	
--	54	-	
--	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	1,516,962	
Total	59	55,380,422	

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

12
17

STATISTICAL DATA

For the year ended December 31, 1992.

		1
1. Number of continuous full time employees as at December 31		
Administration	1	13
Non-line Department Support Staff	2	59
Fire	3	138
Police	4	-
Transit	5	51
Public Works	6	173
Health Services	7	10
Homes for the Aged	8	9
Other Social Services	9	-
Parks and Recreation	10	97
Libraries	11	29
Planning	12	42
Total	13	621

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	26,950,448	1,443,792
Employee benefits	15	7,007,116	150,154

		1
		\$
3. Reductions of tax roll during the year (lower tier municipalities only)		
Cash collections: Current year's tax	16	111,891,877
Previous years' tax	17	3,201,569
Penalties and interest	18	1,020,495
Subtotal	19	116,113,941
Discounts allowed	20	-
Tax adjustments under section 363 and 364 of the Municipal Act		
- amounts added to the roll (negative)	22	-
- amounts written off	23	-
Tax adjustments under sections 421, 441 and 442 of the Municipal Act		
- recoverable from upper tier and school boards	24	353,619
- recoverable from general municipal revenues	25	138,517
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	116,606,077
Amounts added to the tax roll for collection purposes only	30	358,610
Business taxes written off under subsection 441(1) of the Municipal Act	81	108,372

		1
4. Tax due dates for 1992 (lower tier municipalities only)		
Interim billings: Number of installments	31	2
Due date of first installment (YYYYMMDD)	32	19920302
Due date of last installment (YYYYMMDD)	33	19920501
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19920702
Due date of last installment (YYYYMMDD)	36	19920901
		\$
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 1993	58	11,122,150	2,339,250	-	270,000
in 1994	59	14,311,500	3,557,815	-	1,760,000
in 1995	60	12,770,000	2,837,522	-	480,000
in 1996	61	8,670,500	3,204,604	-	1,015,000
in 1997	62	9,878,000	1,392,314	-	1,480,000
Total	63	56,752,150	13,331,505	-	5,005,000

1992 FINANCIAL INFORMATION RETURN

Municipality

Cambridge C

12
17

STATISTICAL DATA

For the year ended December 31, 1992.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	975,811		57,273
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1992 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	34,752	4,825,124	4,748,534
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1992 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	34,547	4,860,179	5,028,284
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	3,392,526
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	11,716,472	11,749,472
Approved in 1992		68	-	2,186,510	2,186,510
Financed in 1992		69	-	1,389,100	1,389,100
No long term financing necessary		70	-	599,321	599,321
Approved but not financed as at December 31, 1992		71	33,000	11,914,561	11,947,561
Applications submitted but not approved as at Decemeber 31, 1992		72	-	-	-
12. Forecast of total revenue fund expenditures					
		1993	1994	1995	1996
		1	2	3	4
		\$	\$	\$	\$
73		62,593,068	65,096,790	67,700,662	70,408,689
					73,225,037