

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 6004

MUNICIPALITY OF: Cumberland Tp

# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cumberland Tp

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For the year ended December 31, 1994.

		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	44,322,832	9,667,492	24,253,084	10,402,256
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	551,629	-		551,629
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>44,874,461</b>	<b>9,667,492</b>	<b>24,253,084</b>	<b>10,953,885</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	5,081	841	-	4,240
Canada Enterprises	8	3,971	707	-	3,264
Ontario					
The Municipal Tax Assistance Act	9	39,154	19,312		19,842
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	35,000	7,159	-	27,841
Liquor Control Board of Ontario	14	7,871	4,082	-	3,789
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	7,486	1,644	-	5,842
<b>Subtotal</b>	<b>18</b>	<b>98,563</b>	<b>33,745</b>	<b>-</b>	<b>64,818</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>792,367</b>	<b>-</b>	<b>-</b>	<b>792,367</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	1,205,776			1,205,776
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	242,792			242,792
Fees and service charges	32	1,524,354			1,524,354
<b>Subtotal</b>	<b>33</b>	<b>2,972,922</b>			<b>2,972,922</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	795,098	-	-	795,098
Fines	37	71,072			71,072
Penalties and interest on taxes	38	621,777			621,777
Investment income - from own funds	39	-			-
- other	40	1,054,279			1,054,279
Sales of publications, equipment, etc	42	7,500			7,500
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,765,294			1,765,294







# ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

Cumberland Tp

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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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	19,156,162	1,387,484	504,355	95.270000	112.080000	1,825,008	155,509	56,528	30,104	54	2,727	2,069,930
General	0	21,775,760	1,457,568	592,850	66.800000	78.590000	1,454,621	114,550	46,592	20,362	2,209	2,887	1,641,221
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	33,883	-	-	-	-	33,883
<b>Total Taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,279,629</b>	<b>303,942</b>	<b>103,120</b>	<b>50,466</b>	<b>2,263</b>	<b>5,614</b>	<b>3,745,034</b>
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	<b>0</b>						<b>20,330,051</b>	<b>2,620,579</b>	<b>878,591</b>	<b>301,487</b>	<b>44,059</b>	<b>78,317</b>	<b>24,253,084</b>





# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

Cumberland Tp

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	12,357	-	-	256,219
<b>Protection to Persons and Property</b>					
Fire	2	-	-	17,361	34,524
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	40,273
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	17,361	74,797
<b>Transportation services</b>					
Roadways	8	447,978	-	-	89,402
Winter Control	9	488,822	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	936,800	-	-	89,402
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	225,431	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	103,963	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	103,963	-	225,431	-
<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>	30	-	-	-	-
<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>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	804,430
Libraries	38	96,350	-	-	22,407
Other Cultural	39	36,848	-	-	33,270
<b>Subtotal</b>	40	133,198	-	-	860,107
<b>Planning and Development</b>					
Planning and Development	41	8,724	-	-	163,697
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	10,734	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	80,132
--	46	-	-	-	-
<b>Subtotal</b>	47	19,458	-	-	243,829
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,205,776	-	242,792	1,524,354

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp
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## ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1994.

		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	1,431,348	-	923,200	1,995,711	-	114,250	4,236,009
<b>Protection to Persons and Property</b>								
Fire	2	1,813,021	-	230,137	167,323	-	-	2,210,481
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	678,836	-	162,331	59,125	-	-	900,292
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	2,491,857	-	392,468	226,448	-	-	3,110,773
<b>Transportation services</b>								
Roadways	8	682,094	24,200	481,595	858,778	-	-	2,046,667
Winter Control	9	286,558	-	708,227	50,000	-	-	1,044,785
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	265,970	8,432	-	-	274,402
Air Transportation	13	-	-	-	-	-	-	-
--	14	146,704	-	234,760	91,819	-	-	473,283
<b>Subtotal</b>	15	1,115,356	24,200	1,690,552	1,009,029	-	-	3,839,137
<b>Environmental services</b>								
Sanitary Sewer System	16	38,423	11,752	203,736	309,470	-	-	563,381
Storm Sewer System	17	-	68,939	-	225,431	-	-	294,370
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	17,788	-	2,175,454	4,038	-	-	2,197,280
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	56,211	80,691	2,379,190	538,939	-	-	3,055,031
<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>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	32,384	-	1,113	-	25,571	-	59,068
Assistance to Aged Persons	32	-	-	-	-	34,910	-	34,910
Assistance to Children	33	-	-	-	-	54,810	-	54,810
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	32,384	-	1,113	-	115,291	-	148,788
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	1,232,879	-	1,001,598	136,981	-	-	2,371,458
Libraries	38	341,946	-	112,763	4,817	-	114,250	573,776
Other Cultural	39	271,426	-	86,797	34,235	41,324	-	433,782
<b>Subtotal</b>	40	1,846,251	-	1,201,158	176,033	41,324	114,250	3,379,016
<b>Planning and Development</b>								
Planning and Development	41	510,344	-	110,767	15,114	-	-	636,225
Commercial and Industrial	42	62,081	558,948	53,682	4,541	-	-	679,252
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	27,230	3,441	-	-	30,671
Tile Drainage and Shoreline Assistance	45	-	83,708	-	-	-	-	83,708
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	572,425	642,656	191,679	23,096	-	-	1,429,856
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	7,545,832	747,547	6,779,360	3,969,256	156,615	-	19,198,610

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

			1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	-	556,147
<b>Source of Financing</b>			
<b>Contributions from Own Funds</b>			
Revenue Fund	2		951,328
Reserves and Reserve Funds	3		5,845,321
	<b>Subtotal</b>	4	6,796,649
<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		-
Ontario Clean Water Agency	11		-
Other Loans from Ontario Capital Corporations	50		-
Tile Drainage and Shoreline Property Assistance Programs	12		24,600
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
--	17		-
	<b>Subtotal *</b>	18	24,600
<b>Grants and Loan Forgiveness</b>			
Ontario	20		1,313,809
Canada	21		752,355
Other Municipalities	22		39,984
	<b>Subtotal</b>	23	2,106,148
<b>Other Financing</b>			
Prepaid Special Charges	24		21,580
Proceeds From Sale of Land and Other Capital Assets	25		16,850
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		24,000
--	30		-
--	31		-
	<b>Subtotal</b>	32	62,430
	<b>Total Sources of Financing</b>	33	8,989,827
<b>Applications</b>			
<b>Own Expenditures</b>			
Short Term Interest Costs	34		176
Other	35		9,537,468
	<b>Subtotal</b>	36	9,537,644
<b>Transfer of Proceeds From Long Term Liabilities to:</b>			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		24,600
	<b>Subtotal</b>	40	24,600
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>			
	41		-
	<b>Total Applications</b>	42	9,562,244
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43		16,270
<b>Amount Reported in Line 43 Analysed as Follows:</b>			
Unapplied Capital Receipts (Negative)	44		-
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45		-
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
--	48		16,270
	<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	16,270
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

Cumberland Tp

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	905,717
<b>Protection to Persons and Property</b>				
Fire	2	9,000	-	38,426
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	55,125
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	9,000	-	38,426
<b>Transportation services</b>				
Roadways	8	1,248,979	752,355	-
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	8,432
Air Transportation	13	-	-	-
--	14	28,219	-	-
<b>Subtotal</b>	15	1,277,198	752,355	-
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	5,678
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	19,694	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	19,694	-	-
<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>	30	-	-	-
<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>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	3,590,292
Libraries	38	-	-	4,817
Other Cultural	39	-	-	32,971
<b>Subtotal</b>	40	-	-	3,628,080
<b>Planning and Development</b>				
Planning and Development	41	-	-	11,114
Commercial and Industrial	42	-	-	4,541
Residential Development	43	-	-	-
Agriculture and Reforestation	44	7,917	-	1,558
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	7,917	-	1,558
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	1,313,809	752,355	39,984

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cumberland Tp

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For the year ended December 31, 1994.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	99,000
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	99,000
<b>Environmental services</b>		
Sanitary Sewer System	16	17,000
Storm Sewer System	17	246,000
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	263,000
<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>	30	-
<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>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	2,055,936
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	278,711
--	46	-
<b>Subtotal</b>	47	2,334,647
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	2,696,647

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp

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For the year ended December 31, 1994.

		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	5,785,711
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	1,000,000
<b>Subtotal</b>	9	1,000,000
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	2,089,064
- enterprises and other	13	-
<b>Subtotal</b>	14	2,089,064
<b>Total</b>	15	2,696,647
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	490,937
Installment (serial) debentures	17	2,205,710
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<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	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	158,339
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>	32	1,596,180
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	840,975
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	67,832
--	43	-
--	44	-
<b>Total</b>	45	908,807

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp

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For the year ended December 31, 1994.

6. Ontario Clean Water Agency Provincial Projects		accumulated surplus (deficit)	total outstanding capital obligation	debt charges
		1	2	3
		\$	\$	\$
Water projects - for this municipality only	46	-	-	-
- share of integrated projects	47	-	-	-
Sewer projects - for this municipality only	48	-	-	-
- share of integrated projects	49	-	-	-

7. 1994 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	178,462	261,454		
- special are rates and special charges	51	-	-		
- benefitting landowners	52	127,651	179,979		
- user rates (consolidated entities)	53	-	-		
Recovered from reserve funds	54	66,667	-		
Recovered from unconsolidated entities					
- hydro	55	-	-		
- gas and telephone	56	-	-		
--	57	-	-		
--	58	-	-		
--	59	-	-		
<b>Total</b>	<b>78</b>	<b>372,780</b>	<b>441,433</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
		\$	\$	\$	\$	\$	\$
1995	60	303,363	430,271	-	-	-	-
1996	61	299,685	417,187	-	-	-	-
1997	62	301,432	404,432	-	-	-	-
1998	63	146,116	391,253	-	-	-	-
1999	64	151,785	135,728	-	-	-	-
2000-2004	65	478,266	504,867	-	-	-	-
2005 onwards	79	1,016,000	445,995	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>2,696,647</b>	<b>2,729,733</b>	-	-	-	-

\* Includes interest to earned on Ontario Clean Water Agency debt retirement funds

9. Future principal payments on EXPECTED NEW debt			1
			\$
1995		72	-
1996		73	-
1997		74	-
1998		75	-
1999		76	-
<b>Total</b>		<b>77</b>	-

10. Other notes (attach supporting schedules as required)

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

	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	6,112,200	111,428	6,223,628							
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	33,745	-	33,745							
Telephone and telegraph taxation	10	137,298	-	137,298							
<b>Subtotal levied by mill rate -- general</b>	11	6,283,243	111,428	6,394,671	6,223,628	137,298	-	33,745	-	6,394,671	-
<b>Special purpose requisitions</b>											
Water	12	-	-	-							
Transit	13	1,908,906	39,495	1,948,401							
Sewer	14	479,512	10,110	489,622							
Library	15	436,205	6,149	442,354							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	2,824,623	55,754	2,880,377	2,880,377	-	-	-	-	2,880,377	-
<b>Speical charges</b>	19	419,417	6,772	426,189	426,189	-	-	-	-	426,189	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	9,527,283	173,954	9,701,237	9,530,194	137,298	-	33,745	-	9,701,237	-

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		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	-	7,784,731	151,198	-	7,935,929	7,847,482	88,447	-	-	7,935,929	-
--	31	-	360,719	6,935	-	367,654	364,588	3,066	-	-	367,654	-
Elementary separate (specify)												
--	40	-	2,793,068	43,985	-	2,837,053	2,812,298	24,755	-	-	2,837,053	-
--	41	-	3,372,763	52,582	-	3,425,345	3,392,945	32,400	-	-	3,425,345	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	5,217,840	102,171	-	5,320,011	5,261,046	58,965	-	-	5,320,011	-
--	51	-	613,409	8,649	-	622,058	616,838	5,220	-	-	622,058	-
Secondary separate (specify)												
--	70	-	2,054,970	32,885	-	2,087,855	2,069,930	17,925	-	-	2,087,855	-
--	71	-	1,631,721	25,458	-	1,657,179	1,641,221	15,958	-	-	1,657,179	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	23,829,221	423,863	-	24,253,084	24,006,348	246,736	-	-	24,253,084	-

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## CONTINUITY OF RESERVES AND RESERVE FUNDS

For the year ended December 31, 1994.

		1 \$
<b>Balance at the beginning of the year</b>	1	17,437,626
<b>Revenues</b>		
Contributions from revenue fund	2	3,017,928
Contributions from capital fund	3	-
Development Charges Act	67	2,440,758
Lot levies and subdivider contributions	60	407,153
Recreational land (the Planning Act)	61	46,530
Investment income - from own funds	5	-
- other	6	196,530
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	6,108,899
<b>Expenditures</b>		
Transferred to capital fund	14	5,845,321
Transferred to revenue fund	15	1,765,294
Charges for long term liabilities - principal and interest	16	66,667
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	7,677,282
<b>Balance at the end of the year for:</b>		
Reserves	23	12,388,230
Reserve Funds	24	3,481,013
<b>Total</b>	25	15,869,243
<b>Analysed as follows:</b>		
Working funds	26	1,000,000
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	-
Sick leave	31	840,975
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	1,586,858
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	2,206,128
Development Charges Act	68	1,898,589
Lot levies and subdivider contributions	44	597,251
Recreational land (the Planning Act)	46	872,074
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	6,493,417
Waste Site	53	67,832
Police Commission	54	15,186
Municipal Election	55	290,933
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	15,869,243

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,130,634	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	188,172	
Ontario	3	1,070,892	
Region or county	4	86,286	
Other municipalities	5	48,090	
School Boards	6	3,459	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	348,698	business taxes
Taxes receivable			
Current year's levies	9	2,400,279	169,354
Previous year's levies	10	988,426	102,933
Prior year's levies	11	454,726	76,100
Penalties and interest	12	450,548	59,464
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	13,017,087	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	2,696,647	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	22,883,944	

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	55,108				
Region or county	28	714,153				
Other municipalities	29	-				
School Boards	30	29,465				
Trade accounts payable	31	1,327,661				
Other	32	110,571				
Other current liabilities	33	1,743,644				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	637,725				
- special area rates and special charges	35	-				
- benefitting landowners	36	2,058,922				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	15,869,243				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	50,000				
Special charges and special areas (specify)						
--	43	193,750				
--	44	17,463				
--	45	37,354				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	15,700				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	39,455				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	16,270				
<b>Total</b>	59	<b>22,883,944</b>				

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## STATISTICAL DATA

For the year ended December 31, 1994.

		1
<b>1. Number of continuous full time employees as at December 31</b>		
Administration	1	24
Non-line Department Support Staff	2	4
Fire	3	29
Police	4	-
Transit	5	-
Public Works	6	37
Health Services	7	-
Homes for the Aged	8	-
Other Social Services	9	-
Parks and Recreation	10	27
Libraries	11	8
Planning	12	12
<b>Total</b>	<b>13</b>	<b>141</b>

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	5,812,505	853,302
Employee benefits	15	1,069,359	78,081

		1
		\$
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>		
Cash collections: Current year's tax	16	41,208,891
Previous years' tax	17	1,960,486
Penalties and interest	18	513,981
<b>Subtotal</b>	19	43,683,358
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		
- recoverable from general municipal revenues	24	200,668
- recoverable from general municipal revenues	25	85,534
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	43,969,560
Amounts added to the tax roll for collection purposes only	30	80,132
Business taxes written off under subsection 441(1) of the Municipal Act	81	-

		1
<b>4. Tax due dates for 1994 (lower tier municipalities only)</b>		
Interim billings: Number of installments	31	1
Due date of first installment (YYYYMMDD)	32	19940323
Due date of last installment (YYYYMMDD)	33	0
Final billings: Number of installments	34	2
Due date of first installment (YYYYMMDD)	35	19940622
Due date of last installment (YYYYMMDD)	36	19940921
		\$
Supplementary taxes levied with 1995 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 1995	58	2,235,000	-	-	2,235,000
in 1996	59	3,000,000	-	-	3,000,000
in 1997	60	3,000,000	-	-	3,000,000
in 1998	61	3,000,000	-	-	3,000,000
in 1999	62	3,000,000	-	-	3,000,000
<b>Total</b>	<b>63</b>	<b>14,235,000</b>	<b>-</b>	<b>-</b>	<b>14,235,000</b>

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
<b>6.</b>	Ontario Home Renewal Plan trust fund at year end	<b>82</b>	21,690	21,690		
<b>7. Analysis of direct water and sewer billings as at December 31</b>						
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
<b>Water</b>						
In this municipality	<b>39</b>	-	-	-	-	
In other municipalities (specify municipality)						
--	<b>40</b>	-	-	-	-	
--	<b>41</b>	-	-	-	-	
--	<b>42</b>	-	-	-	-	
--	<b>43</b>	-	-	-	-	
--	<b>64</b>	-	-	-	-	
		number of residential units	1994 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
<b>Sewer</b>						
In this municipality	<b>44</b>	11,085	488,439	63,190		
In other municipalities (specify municipality)						
--	<b>45</b>	-	-	-	-	
--	<b>46</b>	-	-	-	-	
--	<b>47</b>	-	-	-	-	
--	<b>48</b>	-	-	-	-	
--	<b>65</b>	-	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		<b>66</b>		-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds	<b>83</b>	-	-	-	-	
<b>9. Borrowing from own reserve funds</b>						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				<b>84</b>	-	
<b>10. Joint boards consolidated by this municipality</b>						
		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						
--	<b>53</b>	-	-	-	-	
--	<b>54</b>	-	-	-	-	
--	<b>55</b>	-	-	-	-	
--	<b>56</b>	-	-	-	-	
--	<b>57</b>	-	-	-	-	
<b>11. Applications to the Ontario Municipal Board or to Council</b>						
		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, 1993	<b>67</b>	256,800	490,620	478,500	1,225,920	
Approved in 1994	<b>68</b>	-	-	-	-	
Financed in 1994	<b>69</b>	24,600	-	-	24,600	
No long term financing necessary	<b>70</b>	-	-	-	-	
Approved but not financed as at December 31, 1994	<b>71</b>	232,200	490,620	478,500	1,201,320	
Applications submitted but not approved as at Decemeber 31, 1994	<b>72</b>	-	-	-	-	
<b>12. Forecast of total revenue fund expenditures</b>						
		1995	1996	1997	1998	1999
		1	2	3	4	5
		\$	\$	\$	\$	\$
<b>73</b>		18,000,000	19,000,000	20,000,000	21,000,000	22,000,000

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		1
		\$
<b>General Government</b>		1 -
<b>Protection to Persons and Property</b>		
<b>Fire</b>		2 -
Police		3 -
Conservation Authority		4 -
Protective inspection and control		5 -
Emergency measures		6 -
	<b>Subtotal</b>	7 -
<b>Transportation services</b>		
<b>Roadways</b>		8 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	<b>Subtotal</b>	15 -
<b>Environmental services</b>		
<b>Sanitary Sewer System</b>		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	<b>Subtotal</b>	23 -
<b>Health Services</b>		
<b>Public Health Services</b>		24 -
Public Health Inspection and Control		25 -
Hospitals		26 -
Ambulance Services		27 -
Cemeteries		28 -
--		29 -
	<b>Subtotal</b>	30 -
<b>Social and Family Services</b>		
<b>General Assistance</b>		31 -

Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
<b>Parks and Recreation</b>	37	-
Libraries	38	-
Other Cultural	39	-
<b>Subtotal</b>	40	-
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	-



