

# **1995 FINANCIAL INFORMATION RETURN**

**MUNICIPAL CODE: 6004**

**MUNICIPALITY OF: Cumberland Tp**

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cumberland Tp

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For the year ended December 31, 1995.

		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	47,329,147	12,696,553	25,240,796	9,391,798
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	556,319	-		556,319
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>47,885,466</b>	<b>12,696,553</b>	<b>25,240,796</b>	<b>9,948,117</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	4,645	826	-	3,819
Canada Enterprises	8	4,131	776	-	3,355
Ontario					
The Municipal Tax Assistance Act	9	42,008	19,990		22,018
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	47,986	7,559	-	40,427
Liquor Control Board of Ontario	14	8,327	4,377	-	3,950
Other	15	-	-	-	-
Municipal enterprises	16	-	-	-	-
Other municipalities and enterprises	17	3,898	1,503	-	2,395
<b>Subtotal</b>	<b>18</b>	<b>110,995</b>	<b>35,031</b>	<b>-</b>	<b>75,964</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	1,139,897			1,139,897
Canada specific grants	30	2,146			2,146
Other municipalities - grants and fees	31	-			-
Fees and service charges	32	1,476,908			1,476,908
<b>Subtotal</b>	<b>33</b>	<b>2,618,951</b>			<b>2,618,951</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	484,377	-	-	484,377
Fines	37	78,392			78,392
Penalties and interest on taxes	38	653,875			653,875
Investment income - from own funds	39	-			-
- other	40	1,239,706			1,239,706
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,013,889			1,013,889
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	11,179			11,179
<b>Subtotal</b>	<b>50</b>	<b>3,481,418</b>	<b>-</b>	<b>-</b>	<b>3,481,418</b>
<b>TOTAL REVENUE</b>	<b>51</b>	<b>54,889,197</b>	<b>12,731,584</b>	<b>25,240,796</b>	<b>16,916,817</b>







# ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Cumberland Tp

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	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	MAID	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
<b>Secondary separate</b>													
General	0	18,909,037	1,522,839	568,805	97.480000	114.680000	1,843,253	174,639	65,231	8,184	9,278	6,037	2,106,622
General	0	23,792,899	1,569,984	634,050	71.220000	83.790000	1,694,530	131,549	53,127	21,252	5,406	3,197	1,909,061
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	40,025	-	-	-	-	40,025
<b>Total Taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,537,783</b>	<b>346,213</b>	<b>118,358</b>	<b>29,436</b>	<b>14,684</b>	<b>9,234</b>	<b>4,055,708</b>
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	<b>0</b>						<b>21,181,635</b>	<b>2,728,783</b>	<b>935,097</b>	<b>155,437</b>	<b>141,323</b>	<b>98,521</b>	<b>25,240,796</b>





# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	18,146	-	-	224,606
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	52,925
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	43,684
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	-	-	-	96,609
<b>Transportation services</b>					
Roadways	8	496,219	-	-	27,092
Winter Control	9	468,801	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	965,020	-	-	27,092
<b>Environmental services</b>					
Sanitary Sewer System	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>					
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	-	-	-	868,896
Libraries	38	89,445	2,146	-	19,612
Other Cultural	39	50,179	-	-	42,307
<b>Subtotal</b>	40	139,624	2,146	-	930,815
<b>Planning and Development</b>					
Planning and Development	41	2,410	-	-	128,352
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	14,697	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	69,434
--	46	-	-	-	-
<b>Subtotal</b>	47	17,107	-	-	197,786
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	1,139,897	2,146	-	1,476,908

# 1995 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, 1995.

		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	1,376,664	-	1,050,560	1,934,236	-	114,250	4,247,210
<b>Protection to Persons and Property</b>								
Fire	2	1,870,996	-	231,119	210,777	-	-	2,312,892
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	687,108	-	52,495	37,701	-	-	777,304
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	2,558,104	-	283,614	248,478	-	-	3,090,196
<b>Transportation services</b>								
Roadways	8	708,150	110,880	463,353	910,162	-	-	2,192,545
Winter Control	9	251,369	-	694,532	-	-	-	945,901
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	293,424	9,665	-	-	303,089
Air Transportation	13	-	-	-	-	-	-	-
--	14	139,398	-	130,723	41,878	-	-	311,999
<b>Subtotal</b>	15	1,098,917	110,880	1,582,032	961,705	-	-	3,753,534
<b>Environmental services</b>								
Sanitary Sewer System	16	39,285	53,523	148,640	368,393	-	-	609,841
Storm Sewer System	17	-	65,336	-	-	-	-	65,336
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	-	-	-	-	193,750	-	193,750
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	39,285	118,859	148,640	368,393	193,750	-	868,927
<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	31,291	-	1,096	689	25,126	-	58,202
Assistance to Aged Persons	32	-	-	-	-	34,910	-	34,910
Assistance to Children	33	-	-	-	-	62,381	-	62,381
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	31,291	-	1,096	689	122,417	-	155,493
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	1,335,707	-	1,012,870	128,772	-	-	2,477,349
Libraries	38	352,260	-	121,511	25,733	-	114,250	613,754
Other Cultural	39	319,361	-	121,619	26,377	57,736	-	525,093
<b>Subtotal</b>	40	2,007,328	-	1,256,000	180,882	57,736	114,250	3,616,196
<b>Planning and Development</b>								
Planning and Development	41	537,502	-	76,770	15,355	-	-	629,627
Commercial and Industrial	42	55,833	560,197	48,084	1,196	-	-	665,310
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	33,327	7,751	-	-	41,078
Tile Drainage and Shoreline Assistance	45	-	72,548	-	-	-	-	72,548
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	593,335	632,745	158,181	24,302	-	-	1,408,563
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	7,704,924	862,484	4,480,123	3,718,685	373,903	-	17,140,119

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	16,270
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	978,046
Reserves and Reserve Funds	3	2,081,566
<b>Subtotal</b>	4	3,059,612
<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	31,900
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	31,900
<b>Grants and Loan Forgiveness</b>		
Ontario	20	619,924
Canada	21	122,909
Other Municipalities	22	16,915
<b>Subtotal</b>	23	759,748
<b>Other Financing</b>		
Prepaid Special Charges	24	24,942
Proceeds From Sale of Land and Other Capital Assets	25	510,563
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	57,600
--	30	-
--	31	-
<b>Subtotal</b>	32	593,105
<b>Total Sources of Financing</b>	33	4,444,365
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	54,527
Other	35	4,389,382
<b>Subtotal</b>	36	4,443,909
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	31,900
<b>Subtotal</b>	40	31,900
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>	41	-
<b>Total Applications</b>	42	4,475,809
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	47,714
Amount Reported in Line 43 Analysed as Follows:		
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	47,714
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	47,714
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1995 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	-	-	380,243
<b>Protection to Persons and Property</b>				
Fire	2	1,714	-	286,176
Police	3	-	15,000	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	51,531
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	1,714	15,000	337,707
<b>Transportation services</b>				
Roadways	8	584,559	122,909	1,703,947
Winter Control	9	-	-	-
Transit	10	-	-	-
Parking	11	-	-	-
Street Lighting	12	-	-	9,665
Air Transportation	13	-	-	-
--	14	18,265	-	1,547,581
<b>Subtotal</b>	15	602,824	122,909	3,261,193
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	6,723
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	-
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	6,723
<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	-	-	689
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	689
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	196,842
Libraries	38	-	-	25,733
Other Cultural	39	-	-	23,577
<b>Subtotal</b>	40	-	-	246,152
<b>Planning and Development</b>				
Planning and Development	41	-	-	32,105
Commercial and Industrial	42	-	-	97,660
Residential Development	43	-	-	-
Agriculture and Reforestation	44	15,386	-	81,437
Tile Drainage and Shoreline Assistance	45	-	1,915	-
--	46	-	-	-
<b>Subtotal</b>	47	15,386	1,915	211,202
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	619,924	122,909	4,443,909

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cumberland Tp
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For the year ended December 31, 1995.

		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	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	-
<b>Environmental services</b>		
Sanitary Sewer System	16	12,500
Storm Sewer System	17	167,650
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	180,150
<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	1,675,996
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	260,338
--	46	-
<b>Subtotal</b>	47	1,936,334
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	2,116,484

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp

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For the year ended December 31, 1995.

		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	5,347,488
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	-
:Other municipalities	8	800,000
<b>Subtotal</b>	9	800,000
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	2,431,004
- enterprises and other	13	-
<b>Subtotal</b>	14	2,431,004
<b>Total</b>	15	2,116,484
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	148,996
Installment (serial) debentures	17	1,967,488
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 U.S. dollars	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	179,851
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>	32	1,843,144
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
Total liability for accumulated sick pay credits	33	885,972
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	885,972

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Cumberland Tp
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For the year ended December 31, 1995.

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. 1995 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates	50	308,878		259,490	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	123,335		170,781	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>432,213</b>		<b>430,271</b>	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1996		269,943	399,628	-	-	-	-
1997		120,319	389,799	-	-	-	-
1998		119,115	379,904	-	-	-	-
1999		125,359	128,085	-	-	-	-
2000		124,026	117,695	-	-	-	-
2001 - 2005		423,722	469,414	-	-	-	-
2006 onwards		934,000	365,140	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>2,116,484</b>	<b>2,249,665</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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

9. Future principal payments on EXPECTED NEW debt			1
			\$
1996		72	-
1997		73	-
1998		74	-
1999		75	-
2000		76	-
<b>Total</b>		<b>77</b>	<b>-</b>

10. Other notes (attach supporting schedules as required)

11. Long term debt refinanced:		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Repayment of Provincial Special Assistance	92	-	-	-	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp
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9LT

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	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	6,309,604	101,632	6,411,236							
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	35,031	-	35,031							
Telephone and telegraph taxation	10	142,329	-	142,329							
<b>Subtotal levied by mill rate -- general</b>	11	6,486,964	101,632	6,588,596	6,411,236	142,329	-	35,031	-	6,588,596	-
<b>Special purpose requisitions</b>											
Water	12	447,071	7,218	454,289							
Transit	13	1,969,558	35,544	2,005,102							
Sewer	14	479,532	8,998	488,530							
Library	15	711,041	5,973	717,014							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	3,607,202	57,733	3,664,935	3,664,935	-	-	-	-	3,664,935	-
<b>Speical charges</b>	19	2,449,003	29,050	2,478,053	2,478,053	-	-	-	-	2,478,053	-
<b>Direct water billings</b>	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	12,543,169	188,415	12,731,584	12,554,224	142,329	-	35,031	-	12,731,584	-

# 1995 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, 1995.

		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	-	7,440,277	142,827	-	7,583,104	7,515,533	67,571	-	-	7,583,104	-
--	31	-	554,621	1,807	-	556,428	550,840	5,588	-	-	556,428	-
Elementary separate (specify)												
--	40	-	3,604,682	58,360	-	3,663,042	3,626,252	36,790	-	-	3,663,042	-
--	41	-	2,824,380	31,694	-	2,856,074	2,828,140	27,934	-	-	2,856,074	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	5,865,265	104,346	-	5,969,611	5,916,520	53,091	-	-	5,969,611	-
--	51	-	553,936	2,893	-	556,829	551,241	5,588	-	-	556,829	-
Secondary separate (specify)												
--	70	-	1,898,158	29,855	-	1,928,013	1,909,061	18,952	-	-	1,928,013	-
--	71	-	2,104,196	23,499	-	2,127,695	2,106,622	21,073	-	-	2,127,695	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	-	24,845,515	395,281	-	25,240,796	25,004,209	236,587	-	-	25,240,796	-

# 1995 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cumberland Tp

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For the year ended December 31, 1995.

		1 \$
<b>Balance at the beginning of the year</b>	1	15,869,243
<b>Revenues</b>		
Contributions from revenue fund	2	2,740,639
Contributions from capital fund	3	-
Development Charges Act	67	1,091,708
Lot levies and subdivider contributions	60	254,016
Recreational land (the Planning Act)	61	93,828
Investment income - from own funds	5	-
- other	6	300,559
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	4,480,750
<b>Expenditures</b>		
Transferred to capital fund	14	2,081,566
Transferred to revenue fund	15	1,013,889
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	3,095,455
<b>Balance at the end of the year for:</b>		
Reserves	23	13,185,388
Reserve Funds	24	4,069,150
<b>Total</b>	25	17,254,538
<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	885,972
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	2,061,294
- parks and recreation	64	-
- library	65	-
- other cultural	66	-
- water	38	-
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	2,196,662
Development Charges Act	68	2,105,003
Lot levies and subdivider contributions	44	816,866
Recreational land (the Planning Act)	46	1,026,322
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	7,040,113
Waste Site	53	71,833
Police Commission	54	50,473
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	17,254,538

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1995.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	1,034,736	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	170,857	
Ontario	3	260,542	
Region or county	4	96,998	
Other municipalities	5	17,256	
School Boards	6	4,438	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	672,015	business taxes
Taxes receivable			
Current year's levies	9	2,549,677	155,190
Previous year's levies	10	959,531	66,107
Prior year's levies	11	550,311	58,699
Penalties and interest	12	423,237	36,225
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	14,016,799	
Other current assets	18	-	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	2,116,484	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	<b>22,872,881</b>	

# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

**11**  
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## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

LIABILITIES						
<b>Current Liabilities</b>						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	13,726				
Ontario	27	84,961				
Region or county	28	916,601				
Other municipalities	29	12,851				
School Boards	30	20,770				
Trade accounts payable	31	923,777				
Other	32	96,840				
Other current liabilities	33	1,349,627				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	148,996				
- special area rates and special charges	35	-				
- benefitting landowners	36	1,967,488				
- 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	17,254,538				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	50,000				
Special charges and special areas (specify)						
--	43	36,070				
--	44	-				
--	45	14,349				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	19,870				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	10,131				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	-				
School boards	57	-				
Unexpended capital financing / (unfinanced capital outlay)	58	47,714				
<b>Total</b>	59	22,872,881				



# 1995 FINANCIAL INFORMATION RETURN

Municipality

Cumberland Tp

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## STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	18,707	18,707		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	-	-	-	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer	In this municipality	44	11,268	497,664	58,655	
	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	-	
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, 1994		67	232,200	490,620	478,500	1,201,320
Approved in 1995		68	-	-	-	-
Financed in 1995		69	31,900	-	-	31,900
No long term financing necessary		70	-	-	207,500	207,500
Approved but not financed as at December 31, 1995		71	200,300	490,620	271,000	961,920
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-	-
12. Forecast of total revenue fund expenditures						
		1996	1997	1998	1999	2000
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		16,500,000	17,000,000	17,500,000	18,000,000	18,500,001
13. Municipal procurement this year						
			1	2		
			\$	\$		
Total construction contracts awarded		85	-	-		
Construction contracts awarded at \$100,000 or greater		86	-	-		

# 1995 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co
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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	-



