



To: COUNCIL

Meeting Date: 08/10/2021

Subject: Fountain Street Soccer Complex Project –Scope & Design Options

Submitted By: Lesley Head, Director of Recreation & Culture

Prepared By: Don Crowder, Recreation Coordinator – Sport
Shane Taylor, Project Lead – Recreation Services

Report No.: 21-134 (CD)

File No.: C1101

Recommendations

THAT Report 21-134 (CD) Fountain Street Soccer Complex Project - Scope & Design Options be received;

AND THAT Council endorse the recommendation to proceed with Concept B, Option Two for the Fountain Street Soccer Complex, which includes 2 synthetic soccer + 1 synthetic dual-sport + 4 natural fields, and a 6500 sq. ft. service building with public and universal washrooms, changerooms, multi-purpose space, staff room and equipment storage;

AND THAT the City be authorized to enter into an agreement with Conestoga College in accordance with the Key Business Terms outlined in this report;

AND THAT the Mayor and Clerk be authorized to execute this agreement, subject to the satisfaction of the City Solicitor;

AND THAT Council approve an increase in the project cost of \$1,562,000 for the requested upgrades from Conestoga College, to be funded by Conestoga College;

AND FURTHER THAT Council approves an increase to the project budget of \$1,928,217 to be funded from a combination of Development Charges in the amount of \$1,735,495 and Capital Works Reserve Fund in the amount of \$192,722.

Executive Summary

Purpose

The purpose of this report is to provide an update and information to Council on the results of the public engagement and consultation completed for the Fountain Street Soccer Complex, to provide highlights of the recent negotiations between the City and Conestoga College, to seek Council approval for the recommended concept plan and to direct staff to proceed with detailed design development.

Having reviewed and incorporated feedback, along with requested facility upgrades from Conestoga College, this report provides Council with the recommendation to proceed with Concept B, Option 2.

Key Findings

- The response from the community indicates support to proceed with a site plan that includes 7 senior fields and a field house building with changerooms and multi purpose space.
- Consultation with Cambridge Youth Soccer Club has highlighted a need to provide League1 level soccer facilities to support future growth potential for the Club, in line with their strategic plans.
- Feedback from the soccer community in general has highlighted the need to maximize the number of high-quality soccer fields installed at the Fountain Street Soccer Complex in order to address a shortage of premium fields in the City's inventory.
- The proposed facility inputs from Conestoga College would include upgrading one natural turf field to a synthetic turf field, installing higher-grade amenities on the one field, and upgrading finishes in the amenity building. This change is seen as an enhancement to the facility and increases facility rental capacity at no additional expense to the City.
- An agreement with Conestoga College will be required but does not preclude other users from being able to access the sport facility for the needs of their programs.
- Opportunity to expand the use of the Soccer Complex will facilitate other community sport uses such as rugby, limited to the one upgraded field only.
- Two concept plans have been included in Appendix A. Concept A illustrates a field configuration that does not factor in the contribution from Conestoga College, consisting of 2 synthetic turf soccer fields and 5 natural turf fields; Concept B illustrates the preferred field configuration, factoring in the

contributions from Conestoga College, consisting of 2 synthetic turf soccer fields, 1 synthetic turf dual-sport field and 4 natural turf fields;

- Both concept plans propose a service building (refer to Appendix B), consisting of 2 public washrooms + 1 universal washroom, 4 change rooms, 2 officials' changerooms, multi-purpose space, City staff room, maintenance equipment storage and mechanical/electrical rooms. The building will be built using shipping-container construction methodology and will be constructed at an elevation higher than the regional flood limit.
- Staff are recommending Council endorse Concept B Option Two, at a budget increase of \$3,490,217 to be funded through a combination of funding from Conestoga College, development charges and capital reserves in order to proceed to detailed design stage.
- As part of the Naming and Sponsorship Strategy project, led by Economic Development, its consultant (Interkom Inc.) has advised staff that the Fountain Street Soccer Complex could return \$1.5 - \$2.0 million in facility naming opportunities. Economic Development is bringing this strategy to Council in September 2021 for consideration. Any funding that can be secured through Naming and Sponsorships would reduce the City's contribution towards the project, net of Development Charges.

Financial Implications

- Council approved capital project A/00471 - 30 Fountain Street Soccer Complex Project at a total design budget of \$614,390.
- Council approved capital project A/00471 – 40 Fountain Street Soccer Complex Project at a total construction budget of \$8,968,000.
- All funds remaining at the conclusion of the design scope of work will be transferred to the construction budget.
- Total allocated project budget for both design and construction is \$9,582,390.
- **Conestoga College will pay the difference in cost between Concept A and Concept B, at an upset limit of \$1,562,000 resulting in upgraded facilities but with net zero additional capital investment from the City.** Concept B Options 1 & 2 provide the City with opportunity for estimated \$2.01 million in additional field rental revenue over a 10-year period (~48% increase) over Concept B Option 3.
- The difference in cost from the Council approved project budget to the recommended Concept B, Option Two to be funded from a combination of

Development Charges in the amount of \$1,735,495, Capital Works Reserve Fund in the amount of \$192,722.

- Additional operating impacts of the program associated with Concept B, Option Two and resulting from delaying the facility opening date to 2023 is anticipated to be \$47,500 per annum and 0.54 FTE.

Background

In the fall of 2018, the City engaged WSP Group to conduct due diligence studies to support the purchase of the lands located at 880 Linden Drive, Cambridge for the purposes of constructing a soccer complex. In the March 2019 Development Charges Background Study, a project budget of \$9 million was identified to fund the facility's construction, and the capital forecast was updated accordingly. In March 2020, the City completed the acquisition of the lands. In April 2020, staff initiated the procurement process for a design/build program for the project, retaining the services of the MBTW Group, of Toronto. The project kick-off meeting was held in August 2020 followed by the schematic design and consultation phase. Staff worked closely with the consulting team and with the Cambridge Youth Soccer club to develop concept designs to support the planned build of a soccer complex on the Fountain Street lands, determining the preferred number and category of playing fields, completing schematic parking lot design, schematic building design with washrooms and changerooms, a staff area, equipment storage, a multipurpose room and supplementary spaces. Concurrently to the design work, the WSP Group completed Stage 3 and Stage 4 archaeological studies on site to satisfy First Nations and Ministry of Heritage, Sport, Tourism and Culture Industries requirements.

If Council endorses the schematic design, a Stage 2 Environmental Impact Study (EIS) will be completed, incorporating the findings of the Stage 1 EIS and site layout and design information into final recommendations for environmental protection and mitigation. The recommendations of the Stage 2 EIS will be incorporated into drawings and reports submitted for Site Plan Approval and other agency approvals and permits.

Blair Village Heritage Conservation District

The property located at 880 Linden Drive was designated under Part V of the Ontario Heritage Act as part of the Blair Village Heritage Conservation District (HCD) in 2001. A Heritage Impact Assessment (HIA) was completed in 2019 by WSP and recommended that, where possible, soccer field development should be designed to be reversible and that buffer zones, consisting of a 10-metre wide naturalized buffer between the riparian edges of the Grand River and the proposed development, should be established. The recommendations of the HIA have been incorporated into the proposed concept plans.

Community Consultation

Staff participated in a variety of engagement opportunities including meetings with key stakeholders and user groups along with an online public engagement campaign in April 2021, conducted through the Engage Cambridge website. Advertising was posted in the Cambridge Times, on the City's social media platforms and on Facebook Ads, and physical signage was posted at 880 Linden Drive, notifying those who passed by about the campaign and providing the website address. On the Engage site, a video presentation walked viewers through the project background, summarized the due diligence process and site constraints, introduced the design concept plans, and was followed by a public survey that viewers were requested to fill out and submit. Staff received a total of 237 completed surveys. Summary of comments and analysis of the survey findings are included in Appendix C & D.

Through the public engagement campaign, staff received some very positive support for the project along with recommended additions. The most frequently requested item – a new sports dome – could not be accommodated due to Provincial development regulations and budgetary restrictions, however all feasible public comments have been accounted for in the revised design. Overall, City staff believe the proposed design delivers what the community and stakeholders have requested of the new soccer facility.

Conestoga College

As part of Report 21-047 (CD) Fountain Street Soccer Complex Operating Updates, Council directed staff in March 2021 to negotiate opportunities for an agreement with Conestoga College.

Conestoga College's Doon Campus is located within a 25-minute walk of the Fountain Street complex, connected via the Walter Bean Grand River Trail, and is located on the Grand River Transit line, providing easy access for students and residents.

Recognizing the site's proximity to their campus and the opportunity for a partnership with the City, Conestoga College has requested that one of the natural turf fields (as shown in Concept A) be converted to an artificial turf field to meet the needs of – and to provide a new home for – their men's and women's varsity and recreation field athletics (as shown in Concept B). The proposed additional artificial turf field will be FIFA-Quality certified to accommodate recreational soccer play, and also World Rugby certified to accommodate the College's varsity Women's Rugby Sevens program, resulting in a field with larger overall dimensions and different surfacing specifications than the other two proposed synthetic fields, but that supports competitive play for both sports. This soccer/rugby combined field is a common configuration in other comparative sports facilities. In addition to the converted field, the College has requested the opportunity to fund upgraded spectator seating, upgraded players' benches and a high-end digital scoreboard on the one field, plus a storage area and upgrades to two of the public

changerooms. The upgraded field, amenities and changerooms will be available for public use, and will follow the Council approved Recreation Facility Space Allocation Policy A09-ADM030. Provision will also be made to allow for a future announcer's booth adjacent to the soccer/rugby combined field, and for a future LED screen to be installed on the scoreboard, which Conestoga College has expressed interest in donating at a future time. All expenses to upgrade the field and install the additional facility elements will be incurred by Conestoga College and will not impact the City's planned capital investment for this project. More detail including the Key Business Terms is included in the comments section of this report.

Analysis

Strategic Alignment

PEOPLE To actively engage, inform and create opportunities for people to participate in community building – making Cambridge a better place to live, work, play and learn for all.

Goal #1 - Community Wellbeing

Objective 1.3 Deliver accessible, inclusive and age-friendly services, programs, and facilities.

Working closely with our community to identify and explore opportunities to ensure our recreation facilities are meeting the needs of users, this project has undergone public consultation since August 2020. If Council approves the soccer facility as recommended, the facility will provide a community sports recreational complex for a broad spectrum of residents. As a potential tournament hosting venue this facility will also be seen as both a City and Regional sports tourism asset.

Comments

Schematic Design Concepts

Working with our key stakeholders and accounting for the requested change by Conestoga College, staff have included 2 schematic design concepts for Council's consideration. These two concepts demonstrate full build-out programs with and without the donation inputs from Conestoga College. Colour renderings of both concept designs are located in Appendix A.

1. **Concept A: 2 Synthetic Soccer + 5 Natural Turf Layout** - This schematic layout demonstrates a full program that addresses the needs communicated by user groups and the public, but does not factor in any upgrades from the potential Conestoga College contribution. The program consists of the following:

- 2 synthetic FIFA 1-star rated turf fields (68 x 105m) with sports lighting, bleacher seating, players benches, meeting minimum specifications of League1 soccer facilities requirements;
- 3 Category-3 natural turf playing fields (64 x 100) with sports lighting, bleacher seating, players benches & irrigation;
- 2 Category-5 natural turf playing fields (64 x 100) with bleacher seating, players benches & irrigation;
- 6,500 sq ft service building with public and universal washrooms, changerooms, multi-purpose space, staff room and equipment storage;
- Asphalt parking lot with 16 accessible and 299 standard parking spaces, lighting and landscaping;
- Playground area and trails; and
- Open lawn area for stretching / training / flexible use.

2. **Concept B: 2 Synthetic Soccer + 1 Synthetic Dual-Sport + 4 Natural Turf -**

Layout This schematic layout demonstrates a full program that addresses the needs communicated by user groups and the public, plus includes upgrades funded from the Conestoga College financial contribution. The program consists of the following:

- 2 synthetic FIFA 1-star rated turf fields (68 x 108m) with sports lighting, bleacher seating, players benches, meeting minimum specifications of League1 soccer facilities requirements;
- 1 synthetic turf field with combined FIFA soccer play area (68 x 100m) and World Rugby play area (68 x 112m);
- 2 Category-3 natural turf playing fields (64 x 100m) with sports lighting, bleacher seating, players benches & irrigation;
- 2 Category-5 natural turf playing fields (64 x 100m) with bleacher seating, players benches & irrigation;
- 6,500 sq ft service building with public and universal washrooms, changerooms, multi-purpose space, staff room and equipment storage;
- Asphalt parking lot with 16 accessible and 299 standard parking spaces, lighting and landscaping;
- Playground area and trails; and
- Open lawn area for warm-up / training / flexible use.

Both of the design concepts include a service building consisting of 2 washrooms + universal washroom, 4 players' change rooms, 2 officials' changerooms, multi-purpose space, City staff room, equipment storage and mechanical/electrical rooms. Due to the site being situated in regulated floodplain, and following discussions with the GRCA, the building will be raised up to a finished floor elevation that is higher than the regional flood line. The building will be built using shipping-container construction methodology, which offers significant cost savings from traditional construction techniques, while also better aligning with the Blair Heritage Conservation District (HCD) plan. The Blair HCD plan recommends that constructed elements on the project site be in keeping with a rural/agricultural aesthetic and that those elements be capable of future conversion back to the site's agricultural character, if needed. The materials, style and composition of the building fits this description, including the added benefit of being a modular building that could potentially be disassembled and relocated/re-purposed in the future, as required. Refer to Appendix B for description and conceptual building elevations / materials palette.

Heritage Impact

Recommendations from the Heritage Impact Assessment (HIA) completed by WSP in 2019 have been implemented in the concept plans. Recommended minimum buffer zones of 10m have been increased to 30m and up to 100m in the design, to align both with recommendations from the Environmental Impact Study, and with First Nations groups requests to establish protective buffers around archaeological resources adjacent to the Grand River. In addition, constructing the service building out of modular shipping containers means the site development is reversible. Both concepts address the guidelines provided in the HCD.

Negotiations with Conestoga College – Key Business Terms

City staff see many additional benefits to the project and community as a whole by entering into this agreement.

Therefore, staff are recommending that Council direct staff to proceed with an agreement with Conestoga College based on the following Key Business Terms:

- Conestoga College will pay for all associated costs with converting one natural turf field to an artificial field, upgrading player's benches and bleacher seating, installing a digital scoreboard, storage area and other related amenities for a maximum financial commitment of \$1,562,000.
- This agreement applies solely to the converted soccer field at the new Soccer Complex and is not applicable to any other City facility.
- 10 Year Term, commencing upon the opening of the soccer complex.

- Following the Sport Facility Space Allocation Policy, the City will provide the College with a dedicated field with first priority booking. The field will remain available for community use following the allocation of the College's hours.
- The College will pay for associated rentals, which may include field bookings, field lighting, multi-purpose room and other elements as identified in the agreement, at the "specialized" rate, as per the Council approved Municipal Rates and Fees Bylaw.
- The City will take a portion of Conestoga's rental revenues annually and place directly in to a reserve fund to assist in the replacement cost of the artificial turf.
- The City will provide two dedicated dressing rooms with College colours as agreed upon. When not in use by the College, these dressing rooms will remain available for other community use.
- The City will provide the College with a dedicated flexible-use room for exclusive use by the College unless requested and permitted to use by the City.
- Permit the naming of the field for the College's purpose, in accordance with the City's proposed Naming and Sponsorship Policy.
- Permit branding of the end zones, center field and dressing rooms as mutually agreed upon.
- Permit the College with dedicated spaces for advertising purposes, as mutually agreed upon.
- The City will provide the ongoing operating maintenance of the field at no additional cost to the College.
- The College is not permitted to sub-let their hours of use. Hours booked at the Specialized rate are only to be used for direct use by Conestoga College.
- Payment by the College will be received in full prior to the completion of the project.

As identified in the Key Business Terms, a 10-year term is proposed. Upon completion of the 10-year term Conestoga would be offered first right of refusal to renew the agreement and fees would be revisited at that time.

The College's Board of Governors met on May 11, 2021, were presented with the key business terms of the agreement, and agreed to proceed. Staff are seeking direction from City Council to negotiate final agreements with Conestoga College based on the Key Business Terms, and that Mayor and City Clerk would be permitted to sign final agreements to the satisfaction of the City Solicitor.

Proposed Soccer Complex Program - Options and Budget Implications

The program depicted in the concept plans is reflective of inputs received from user groups and the public, and reflects the Council-approved project description. However, the latest cost estimates have shown that the full program cannot be achieved within the Council-approved project budget of \$9,582,390 (design + construction). Utilizing Concept B as the preferred concept, staff have identified three options that present different scenarios for consideration at varying scales of financial commitment.

Concept B: Option 1 is considered to be a full build-out program that would see all site elements completed upon the opening of the facility.

Concept B: Options 2 and 3 are two alternative scenarios that employ a staged-approach to delivering the full soccer program, anticipating future donations and/or future City Operating and Capital inputs to bring the facility to completion.

There are advantages and disadvantages to each option, presented in the following tables. Please note that none of the cost estimates presented below include COVID related contingencies.

Concept B: Option 1 – Full Build-Out Program

Design + Construction Cost Estimate	<ul style="list-style-type: none"> • \$13.767 million • \$2.623 million over-budget; overage to be funded by Development Charges and Capital Works Reserve Fund.
Concept Highlights	<ul style="list-style-type: none"> • Cost estimate includes \$1.562 million funding from Conestoga College to cover program requirements. • Program consists of 2 synthetic turf soccer fields, 1 synthetic turf dual-sport field and 4 natural turf Senior fields; sports lighting on 3 synthetic and 2 Category-3 fields; an amenity building; paved parking lot; trails within the site and playground facility. This design provides a complete response to all feasible soccer needs identified in consultation. • Includes two League1 soccer fields that would allow Cambridge Youth Soccer to expand their services in line with the club’s growth strategy.
Pros	<ul style="list-style-type: none"> • Addresses the majority of the needs raised by user groups and the community in consultation.

	<ul style="list-style-type: none"> • Provides an additional synthetic turf field, maximizing facility use and increasing rental revenue capacity. • Hours of available use are increased as a result of the extra artificial turf field. • Sports lighting on 3 synthetic and 2 Category-3 fields maximizes scheduling capacity and rental revenues. • Increased opportunity both to bid on and to potentially host larger scale sporting events at Regional and Provincial levels. • Provides an attractive option for tournament hosting, providing opportunity for broader economic impacts. • Playground is included to provide programming for families with small children to use, whether during tournaments/games or for separate site users to enjoy. • Promotes Cambridge as a place for student athletes to live and attend post-secondary school. • Rental revenues increase as a result of an extra artificial turf field. • Opportunity to expand services and create community partnerships between the College and minor sport organizations. • Estimated rental revenue over 10 years of \$6.19 million, which is on par with Option 2 and approximately \$2.01 million more than Option 3.
<p>Cons</p>	<ul style="list-style-type: none"> • Scope of program exceeds approved budget

Concept B: Option 2 – Moderate Program

<p>Design + Construction Cost Estimate</p>	<ul style="list-style-type: none"> • \$ 13.073 million • \$1,928,217 million over-budget; overage to be funded by Development Charges, Capital Works Reserve Fund.
<p>Concept Highlights</p>	<ul style="list-style-type: none"> • Cost estimate includes \$1.562 million funding from Conestoga College to cover program requirements. • Program consists of 2 synthetic turf soccer fields, 1 synthetic turf dual-sport field and 4 natural turf Senior fields; sports lighting on 3 synthetic and 2 Category-3 fields; an amenity building; paved parking lot and trails within the site. This design provides a strong response to soccer needs identified in consultation. • Includes two League1 soccer fields that would allow Cambridge Youth Soccer to expand their services in line with the club’s growth strategy. • Reduced site elements to reduce the capital investment also provides opportunity for investment in placemaking through community partnerships.
<p>Pros</p>	<ul style="list-style-type: none"> • Provides many opportunities for sponsorship and donations to cultivate a sense of ownership by the community • Addresses the majority of the needs raised by user groups and the community in consultation. • Provides an additional synthetic turf field, maximizing facility use and increasing rental revenue capacity • Sports lighting on all premium fields maximizes scheduling opportunities and rental revenues • Increased opportunity both to bid on and to potentially host larger scale sporting events at Regional and Provincial levels. • Provides an attractive option for tournament hosting

	<ul style="list-style-type: none"> • Promotes Cambridge as a place for student athletes to live and attend post-secondary school • Hours of available use are increased as a result of the extra artificial turf field. • Rental revenues increase as a result of an extra artificial turf field. • Opportunity to expand services and create community partnerships between the College and minor sport organizations. • Estimated rental revenue over 10 years of \$6.19 million, which is on par with Option 1 and approximately \$2.01 million more than Option 3. • Moderate level of trees/landscaping planted on site to keep costs down but still provide a basic framework for future shade provision, and enable future community tree planting events.
Cons	<ul style="list-style-type: none"> • Certain site amenity elements may not be installed by opening day. • Scope of program exceeds approved budget.

Concept B: Option 3 – Minimum Program

Design + Construction Cost Estimate	<ul style="list-style-type: none"> • \$ 11.144 million
Concept Highlights	<ul style="list-style-type: none"> • Cost estimate includes \$1.562 million contribution from Conestoga College to cover program requirements. • Program consists of 1 synthetic turf soccer field, 1 synthetic turf dual-sport field and 5 natural turf Senior fields; a simplified amenity building; gravel parking lot and trails within the site. This design addresses most basic soccer needs plus upgrades on the Conestoga College funded field. • Includes one League1 soccer field that would allow Cambridge Youth Soccer to expand their services in

	line with the club’s growth strategy.
Pros	<ul style="list-style-type: none"> • Estimated to be within the approved project budget (including donation from Conestoga College) and including a 10% construction contingency. • Provides Conestoga College a “home” for their varsity and recreational field athletics • Adds greatly-needed soccer facilities to City inventory
Cons	<ul style="list-style-type: none"> • Only provides two synthetic turf fields, which will receive heavy use and may not accommodate the community demand. • Does not provide lighting on all three Category-3 premium natural turf fields, which reduces field rental capacity on each field by approximately 35%. • Increases field inventory, however it would not adequately address the premium field shortage needs in the community. • Would require significant Parks Operations investment for items that would normally be funded as a part of the Capital construction budget, and that would require reprioritization of other maintenance needs over several years to absorb the costs. • Reduced ability to host large format soccer tournaments due to scheduling limitations and/or facilities not conforming to minimum tournament requirements. • Estimated rental revenue over 10 years of \$4.18 million, which is approximately \$2.01 million less than Options 2 and 3 respectively. • Enhanced amenities such as a third artificial turf field are not possible while staying within the project budget. • Minimal trees/landscaping planted on site to keep costs down.

Staff Recommend Council Endorse Concept B: Option 2 – Moderate Program

Staff recommend that Council endorse Concept B: Option 2 – Moderate Program. Although Option 2 is over-budget, the design provides the community with much needed facilities that address current field inventory needs and allow for some amount of future growth. In addition, Option 2 allows the City to recoup a significant portion of its investment through field rental revenues, and potential sponsorship opportunities as outlined by the City’s consultants on the Naming and Sponsorship Strategy project led by Economic Development.

Although this report recommends Council proceed with Option 2, both Options 1 & 3 are also considerations for Council. As detailed above, Option 1 provides the most robust response to community feedback and would ensure a finished product on opening day. Option 3 does fall within the project budget including the contribution from Conestoga College, however it does not address all the needs staff have heard from user groups and the public, and requires significant inputs from Maintenance Operating funds that would need to be secured through re-prioritization of other parks maintenance needs over several years.

If Council chooses not to proceed with the Conestoga College partnership, Concept A would be the recommended path forward and would require a budget increase of \$2,576,331 for full build-out; funded by Development Charges in the amount of \$2,318,698 and Capital Works Reserve Fund in the amount of \$257,633.

Projected Revenue from Field Rentals

Staff compiled analysis of anticipated rental revenue based on historical rental figures and projected growth numbers. Utilizing current rental rates and projecting modest annual rental rate increases of 7% per annum, the following returns are expected over a 10-year period. The following figures are based on an average of a gradual (conservative) facility fill rate and a 90% (targeted) facility fill rate.

	Concept B Option 1 Full Build-Out	Concept B Option 2 Moderate Program	Concept B Option 3 Minimum Program
Natural Fields (No Lighting)	\$ 286,211	\$ 286,211	\$ 715,527
Natural Fields (With Lighting)	\$ 711,793	\$ 711,793	None
Synthetic Fields	\$ 5,191,612	\$ 5,191,612	\$ 3,461,075

(With Lighting)			
10-year Anticipated Rental Revenue	\$ 6,189,616	\$ 6,189,616	\$ 4,176,602

Naming Opportunities

As part of the Naming and Sponsorship Strategy project, led by Economic Development, its consultant (Interkom Inc.) has advised staff that it estimates that the Fountain Street Soccer Complex could return \$1.5 to \$2 million in facility naming opportunities. Economic Development is bringing this strategy to Council in September 2021 for consideration.

Preliminary staff discussion is recommending offering the naming rights at this facility in 10-year terms, however details are yet to be finalized. Existing funding has been identified to be made available for future implementation of the Fountain Street Soccer Complex marketing strategy.

Project Timeline

Following Council endorsement, the project will advance to the design development phase. The MBTW Group have prepared a realistic and achievable project timeline to help ensure project success.

Regardless of the concept endorsed by Council the estimated project schedule does not substantially change, and aligns with having the complex open for public use starting May 2023.

Existing Policy/By-Law

Municipal Rates & Fees By-Law # 20-005 – Outlines the rates for which groups rent the fields and related facilities.

Sport Facility Space Allocation Policy A09-ADM030 – Defines categories of user groups and outlines facility allocation priorities, fees and procedures.

Financial Impact

- The project will be funded through a combination of Development Charges, Capital Works Reserve Fund, naming and sponsorship opportunities and third-party funding.
- The current approved budget for this project for both design and construction is \$9,582,390

- Third-party funding from Conestoga College will amount to \$1,562,000 which would increase the available project funding for both design and construction to \$11,144,390
- Concept B Option 2 carries an additional City cost commitment of \$1,928,217 to be funded through Development Charges and Capital Works Reserve Funds.
- Should Council choose to proceed with Concept A, full build-out would carry an additional City cost commitment of \$2,576,331 to be funded through Development Charges and Capital Reserves.
- Additional options for Value Engineering and cost reduction will be explored during the detailed design phase to ensure cost savings are considered wherever feasible.
- The impact of the Covid-19 pandemic on future construction costs is not known at this time. The pandemic may affect the supply of both labour and materials.
- The operating impact is expected to result in an increase of \$47,500 per annum and 0.54 FTE.
- Further financial analysis will need to be completed to evaluate implications to internal costing.

Public Input

- Meetings with key stakeholders and facility user groups have been ongoing since August 2020. A project website has also been active since April 2020, providing regular updates to project progress.
- Public consultation took place in March and April 2021 via the Engage Cambridge website. There were 237 respondents to the online survey with additional stakeholder and user groups meetings conducted.
- Key themes were identified during user group and community consultation, which included:
 - Changeroom Facilities/Washrooms
 - Training/Warm-Up Space
 - Spectator Seating
 - Synthetic turf fields
 - Fields that are well irrigated, properly lit and well maintained
 - High quality facilities that are a source of pride for the soccer community

- One consistent request in consultation was to install a sports dome within the site, however this request cannot be accommodated now nor in the future due to Provincial policy restricting development opportunities on floodplain lands.
- Inputs from facility user groups and key stakeholders have been key in providing valuable consultation on the design process to inform both the site and facility functionality.
- User groups, stakeholders and the public are consistently requesting a high caliber facility be delivered to ensure current needs are met, and to provide capacity to encourage growth in the future.
- Cambridge Accessibility Advisory Committee was consulted in March 2021. The committee was shown Concept A; due to ongoing negotiations with Conestoga College at the time of the meeting, the committee was only verbally informed of the Concept B program. Only minor comments were received at that time and both concepts were revised in accordance with those comments.
- Municipal Heritage Advisory Committee reviewed Concepts A and B on July 15, 2021 with a recommendation to proceed with Concept A; based on 2 artificial fields being easier to convert back to the site's agricultural character as opposed to Concept B which proposes 3 artificial fields.

Internal/External Consultation

- A Project Team & Steering Committee Team were established, consisting of staff from Community Development Department, Recreation, Facilities, Operations, Sustainable Design & Development, Property Services, Finance and the Project Management Office.
- Internal consultation has included Property, Legal, Parks Operations, Facilities, Planning, Engineering & Transportation, Sustainable Design & Development.
- Cambridge Youth Soccer was consulted periodically beginning in 2018, then regularly from the start of the schematic design phase.
- GRCA has been consulted since early in the property acquisition discussions; Development Pre-Consultation comments were received August 2018 outlining GRCA design requirements; a meeting was held in November 2020 to discuss preliminary site plans, site drainage strategy, preliminary building layout and flood-risk mitigation strategies. Additional meetings will be forthcoming.
- Discussions with Conestoga College have been ongoing from January 2021 until present.
- First Nations groups (Mississaugas of the Credit, Six Nations of the Grand River and Haudenosaunee Development Institute) were consulted as part of the archaeological scope of work, and in determining the site development limits.
- The Project Team, the Project Steering Committee and the Corporate Leadership Team have contributed to the content of this staff report.

Conclusion

The sport of soccer is accessible to a broad cross section of the Cambridge community, including a range of age, ability and socio-economic position. Investment in this facility will demonstrate a strong investment in community and sports recreational facilities for a broad spectrum of residents. Investment into this facility will carry with it economic impacts and aligns with the Cambridge Connected Strategic Plan. As a potential tournament hosting venue this facility will be seen as both a City and Regional sports tourism asset.

The opportunity presented to enter into a partnership with Conestoga College expands the available services to the Cambridge community without placing further pressure on the tax levy. The community would receive an additional artificial field with some upgraded amenities. The change of a natural turf field to artificial turf field would extend the available hours of use, allowing for more use by the community and maximizing the operations of the facility, also increasing the long-term return on City investment.

Conestoga College would also receive a number of benefits with this partnership including a much-needed sports facility for their field athletics. A state-of-the-art facility is important to student athletes and is a determining factor when choosing a post-secondary institute. By providing these enhanced amenities it showcases the complex and gives students and their families an opportunity to create roots in Waterloo region and settle long term in the local community. The decision to proceed with Concept B furthers the relationship between the City of Cambridge and Conestoga College.

Long-term revenue generation and the ability to recoup investment costs through facility naming opportunities further demonstrates the benefit of higher upfront investment costs.

Upon Council approval the project will continue to move forward to site and facility detailed design development to support a Spring 2023 opening date.

Signature

Division Approval



Name: Lesley Head
Title: Director of Recreation & Culture

Reviewed by the CFO

Reviewed by Legal Services

Departmental Approval

Name: Hardy Bromberg

Title: Deputy City Manager, Community Development

City Manager Approval

Name: David Calder

Title: City Manager

Attachments

- Appendix A- Fountain Street Outdoor Soccer Complex – Concept Plans A+B
- Appendix B- Schematic Building Design
- Appendix C- Survey Response Summary
- Appendix D- Engage Cambridge Survey Response Report

Legend

- 1 Artificial Turf Field
- 2 Natural Turf Field
- 3 Park Building
- 4 Playground
- 5 Bleachers
- 6 Players Benches
- 7 Asphalt Walkway
- 8 Backstop Fence
- 9 Asphalt Parking
- 10 Storm Water Management Pond
- 11 Bioswale



Legend

- 1 Artificial Turf Field
- 2 Natural Turf Field
- 3 Park Building
- 4 Playground
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- 6 Players Benches
- 7 Asphalt Walkway
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- 9 Asphalt Parking
- 10 Storm Water Management Pond
- 11 Bioswale



**Fountain Street Soccer Pavilion
Cambridge, ON – Design Narrative
June 29, 2021**

The approach to the building design takes its cues from the Blair Village Heritage Conservation District Plan, and the requirement to respect the rural character of the District.

The building will consist of a series of shipping containers that are custom-modified to provide the required program space to support the activities on the soccer fields. The total area of the pavilion will be approximately 6,500 s.f. and will house four team change rooms, two locker rooms for officials, a small multi-purpose room of approximately 200 sf, public washrooms, including a universal / family washroom, a larger multi-purpose room of approximately 650 sf, a staff locker room / break-room, and space for storage of field maintenance equipment.

As the site is within the flood plain of the Grand River, the building will be constructed on an earthen berm to raise the floor level above the high water level designated by the GRCA. The floor level will be approximately 1m above grade at the west end of the building and 1.5m above grade at the east end. Access to the building will be provided with both stairs and sloped paths up to a paved walkway area along the south and east sides of the building, and a larger paved gathering area on the west side of the building. This larger area will provide gathering space adjacent to the large multi-purpose room.

Taking its cues from rural and agricultural architecture, using simple forms and durable materials, the long horizontal building will sit at the north end of the new soccer fields, and be oriented with parallel to the wooded area along the north side of the site. The building exterior will be vertical metal siding on 9'-6" high containers, with roof system built on top of the containers. This simple volume and strong material presence will be softened with a colonnade and covered walkway along the south and east sides, and a higher canopy over the west outdoor gathering space.

The walkway along the south side of the building is provided with a canopy ranging from 12'-6 to 14'-0" in height. The larger canopy to the west ranges in height from 15' to 16'-6" in height. The intent is to have either a natural wood or metal soffit with a wood look for increased durability. Wood cladding will also be used on the walls in the large multi-purpose room; either a tongue-and-groove or board-and-batten type of finish.

The modular shipping container construction method will provide the City of Cambridge with a durable building, with modules constructed in a quality-controlled indoor environment, which will then be shipped to and assembled on site. While conceived as a permanent structure, the modules will be supported by helical piles, so the building can be disassembled, foundations removed, and the entire structure can be relocated or removed from the site.



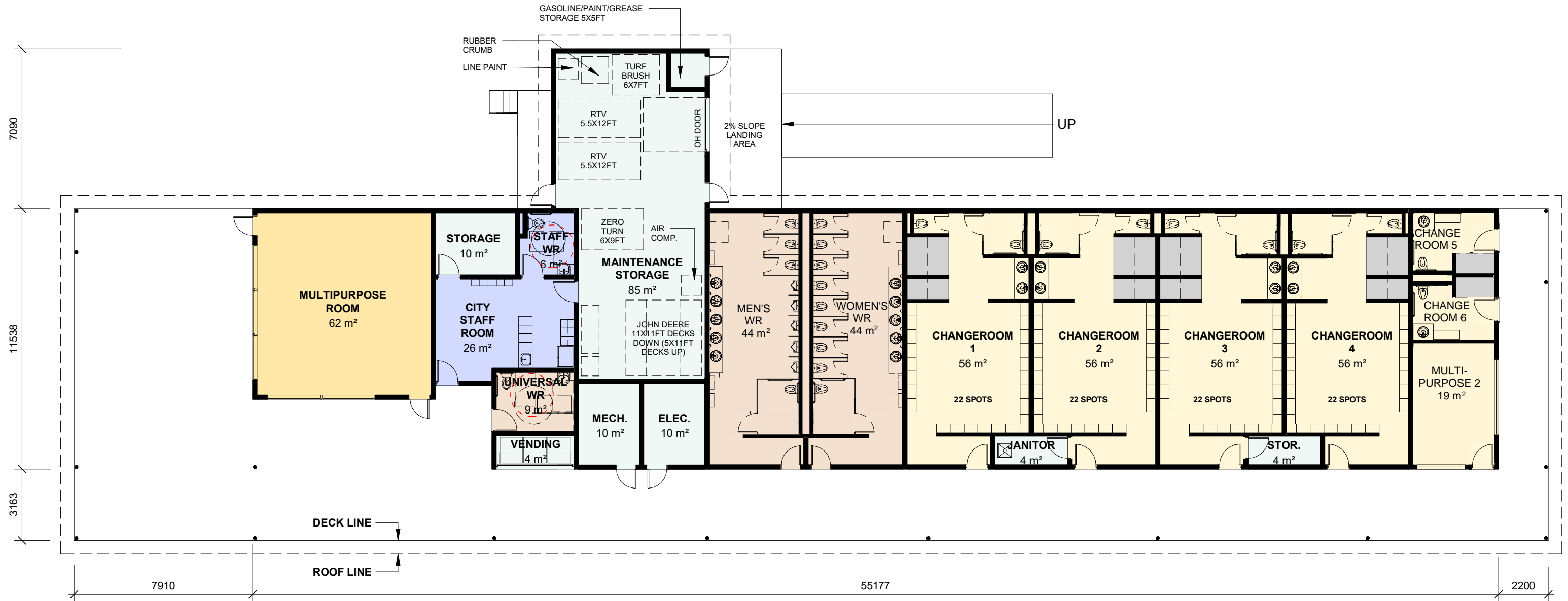
Wood look at canopies



Metal siding at building volume

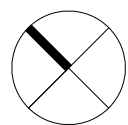
**BRISBIN
BROOK
BEYNON**

ARCHITECTS



*NOTE: DIMENSIONS SHOWN ARE SUBJECT TO REVISION AS PROJECT MOVES THROUGH DESIGN DEVELOPMENT

**BRISBIN
BROOK
BEYNON**
ARCHITECTS



SCALE:

DATE: JUNE 28, 2021



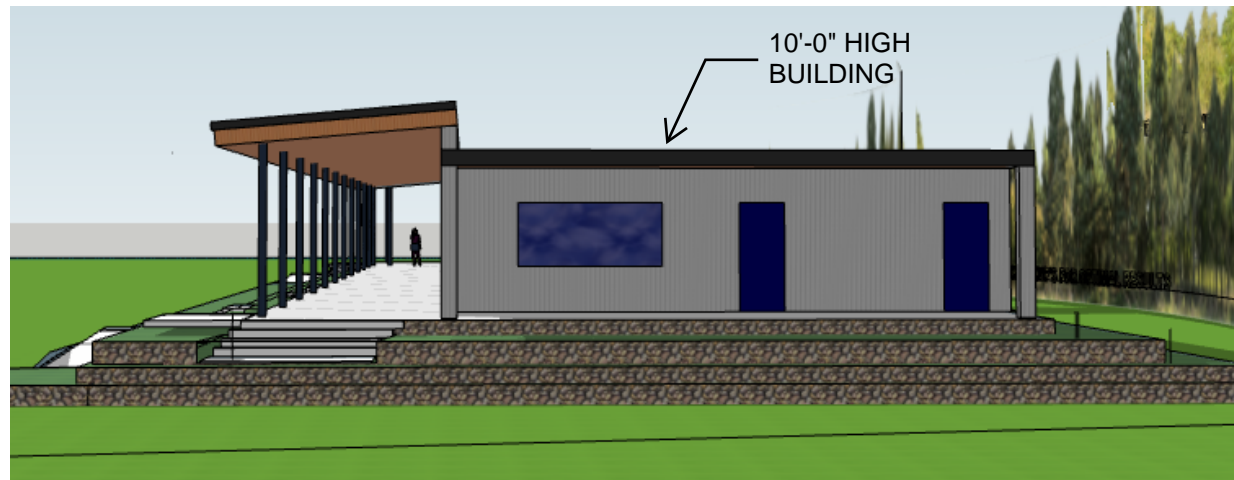
**FOUNTAIN STREET OUTDOOR
SOCCER**

FLOOR PLAN

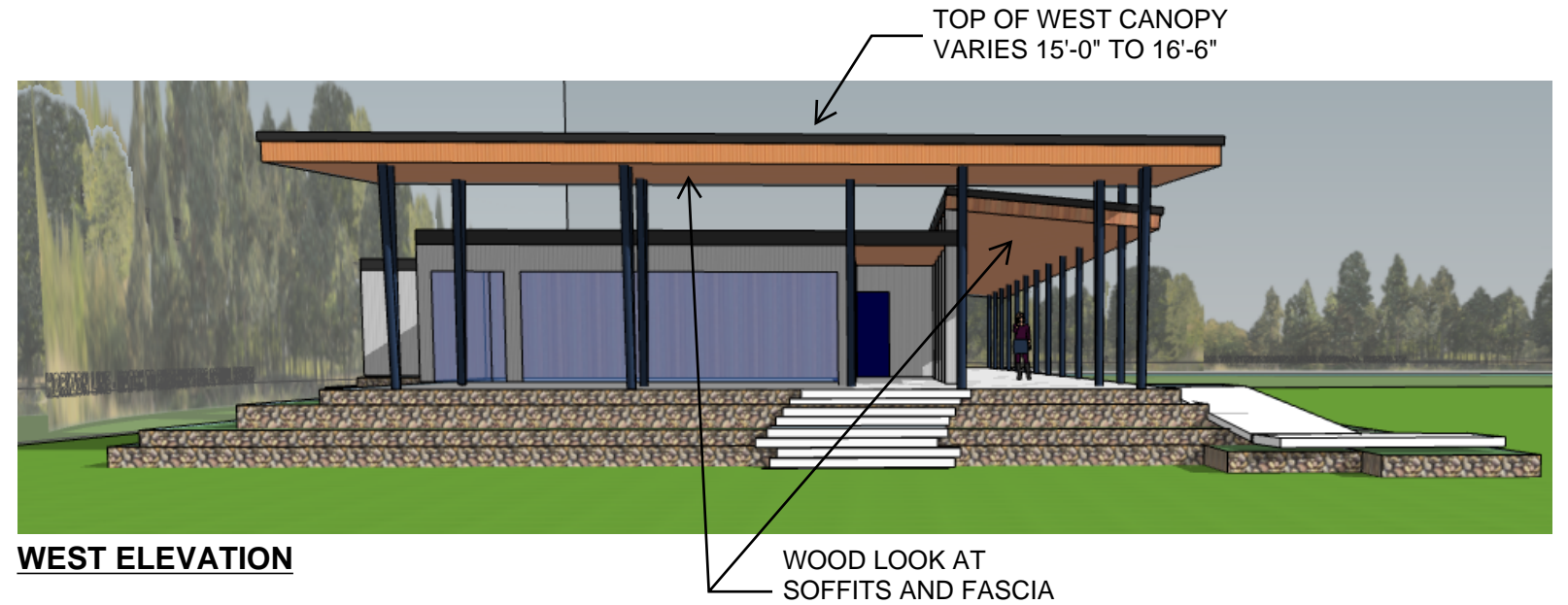


*NOTE: RALINGS SHALL BE INSTALLED AT EXTERIOR STAIRS AND RAMPS AS PER AODA AND OBC; HOWEVER, THEY ARE NOT SHOWN AT THIS TIME

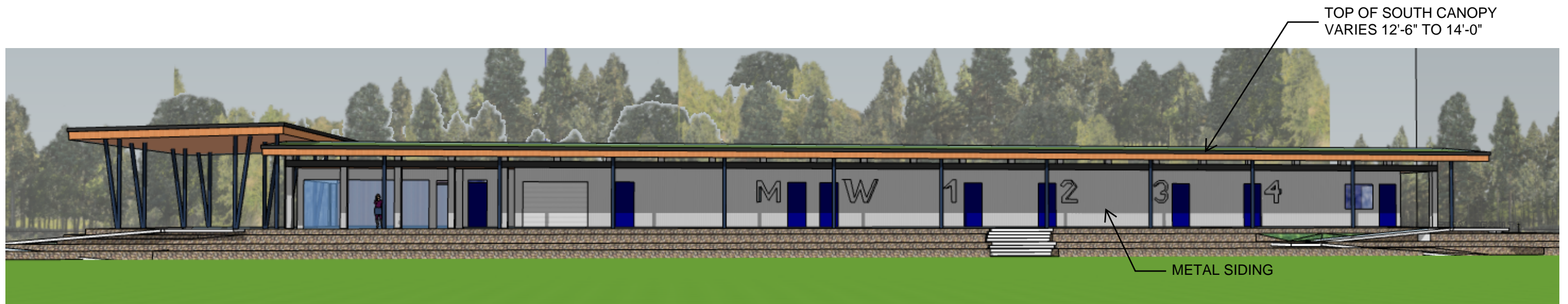
BRISBIN BROOK BEYNON ARCHITECTS	SCALE:	 CAMBRIDGE CANADA PEOPLE • PLACE • PROSPERITY	FOUNTAIN STREET OUTDOOR SOCCER
	DATE: JUNE 28, 2021		PERSPECTIVE VIEW



EAST ELEVATION



WEST ELEVATION



SOUTH ELEVATION

*NOTE: RAILINGS SHALL BE INSTALLED AT EXTERIOR STAIRS AND RAMPS AS PER AODA AND OBC; HOWEVER, THEY ARE NOT SHOWN AT THIS TIME

BRISBIN BROOK BEYNON ARCHITECTS	SCALE:	 CAMBRIDGE CANADA PEOPLE • PLACE • PROSPERITY	FOUNTAIN STREET OUTDOOR SOCCER
	DATE: JUNE 28, 2021		

2020

ANNUAL REPORT

Financial Report & Consolidated Financial Statements

CITY OF CAMBRIDGE, ONTARIO, CANADA, FOR FISCAL YEAR ENDED DECEMBER 31, 2020



cambridge.ca

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Ontario, Canada. All Rights Reserved.

This report was prepared by the Corporate Services
Department in co-operation with all the City
departments and divisions.

2020

ANNUAL REPORT

CITY OF CAMBRIDGE

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INTRODUCTION

Cambridge at a Glance

A MODERN AND INCLUSIVE CITY

The City of Cambridge was officially formed by the Province of Ontario on January 1, 1973.

Made up of the former communities of Galt, Preston, Hespeler and Blair, the history of this area dates to a far earlier period.

Today, Cambridge is a modern, inclusive city with a rich architectural heritage providing a window to that past.

Economic diversity, natural beauty, and a vibrant culture have helped to make Cambridge the second largest community within the fast-growing Waterloo Region.



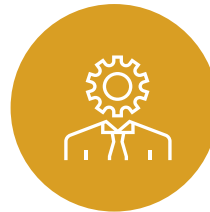
PROPERTY VALUES

The average single family detached household assessment value used to calculate property taxes is **\$338,000**.



POPULATION

A 2020 year-end population of **140,850** within an estimated **51,140** households.



WORKFORCE

Cambridge continues to build a skilled and diverse workforce of **81,192** with over **11,467** businesses.



INTERNATIONAL ACCESS

Just **50 minutes** to Toronto Pearson International Airport and 20 minutes to **Region of Waterloo International Airport**.



LOGISTICS

Convenient access to **Highway 401** for direct routes to major cities throughout Canada and the United States.

Cambridge City Council



KATHRYN MCGARRY
MAYOR



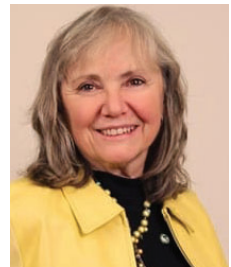
DONNA REID
WARD 1 COUNCILLOR



MIKE DEVINE
WARD 2 COUNCILLOR



MIKE MANN
WARD 3 COUNCILLOR



JAN LIGGETT
WARD 4 COUNCILLOR



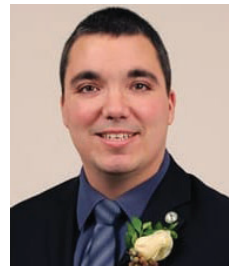
PAM WOLF
WARD 5 COUNCILLOR



SHANNON ADSHADE
WARD 6 COUNCILLOR



SCOTT HAMILTON
WARD 7 COUNCILLOR



NICHOLAS ERMETA
WARD 8 COUNCILLOR

GET TO KNOW YOUR 2018-2022 ELECTED COUNCIL

The City of Cambridge is governed by an elected Council of nine members: the Mayor and eight Councillors who serve a four-year term.

The Mayor and Council are responsible for developing a long-range vision for the future of the community. Council establishes policies that affect the overall operation of the community and are responsive to residents' needs and wishes.

To ensure that these policies are carried out and that the entire community receives equitable service, Council appoints a City Manager who is directly responsible for the City's administration.

City Administrative Structure

The Corporate Leadership Executive Team is led by the City Manager and includes the Deputy City Managers of each city department.

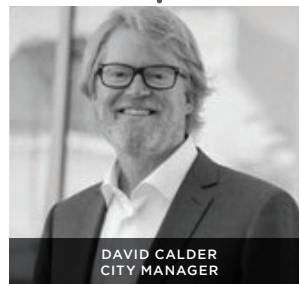
The Corporate Leadership Executive Team is responsible for implementing the direction set out by City Council. This includes the provision of community-focused services of the highest quality, overseeing the responsible and sustainable management of resources, and monitoring progress for optimal operations

The City is committed to the core values of Integrity, Respect, Inclusiveness and Service. These values guide the Corporate Leadership Executive Team as they implement the goals and objectives outlined in the strategic plan under three themes: People, Places and Prosperity.



KATHRYN MCGARRY
MAYOR

MAYOR AND COUNCIL



DAVID CALDER
CITY MANAGER

OFFICE OF THE CITY MANAGER

Corporate Communications
Legal Services



DAVE BUSH
DEPUTY CITY MANAGER

CORPORATE SERVICES

Clerks Services Financial Services
Fire Services
Human Resources
Technology Services



CHERYL ZAHNLEITER
DEPUTY CITY MANAGER

CORPORATE ENTERPRISE

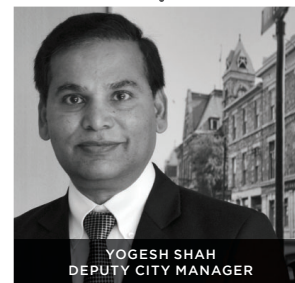
Facilities
Building Design & Construction
Corporate Strategy
Economic Development
Risk Management



HARDY BROMBERG
DEPUTY CITY MANAGER

COMMUNITY DEVELOPMENT

Building Services Engineering & Transportation Recreation & Culture Planning Services



YOGESH SHAH
DEPUTY CITY MANAGER

INFRASTRUCTURE SERVICES

Environmental Services
Operations
Project Management Office/
Asset Management

Message from the Mayor

With the realities of the COVID-19 pandemic, 2020 was challenging on many levels for our municipality.

The City of Cambridge's approach has been to ensure a coordinated, informed and flexible response to the evolving needs of the situation.

During this time, we have continued to provide essential services, innovate where needed, and keep key projects moving forward - all while keeping a close eye on costs.

I continue to be extremely proud of how we have all come together in the face of the pandemic. The resiliency and grit of our neighbours, friends, local businesses is inspiring. I am very grateful for our front-line and essential workers who have worked so hard to keep us safe. I know we all look forward to reconnecting with this great community.

Like those in every sector, the City has worked hard to deliver programs and services to the community, support the economy, and adapt to a virtual world while still planning for our future.

The following pages detail the work that has been completed amidst a year like no other - with pivot after pivot. I would like to thank staff for overcoming many limitations and finding new and creative ways to serve our community.

The City of Cambridge has many advantages. Our growing population and high employment rate have put the City in a good position as we move through this difficult period.



We will continue to work diligently together as we navigate the road ahead.

Sincerely,

Kathryn McGarry
Mayor Kathryn McGarry

Message from the City Manager

It is my pleasure to present the 2020 Annual Report for the City of Cambridge. This report highlights major accomplishments and initiatives over the past year along with key financial information.

2020 was a year we could not have predicted. No organization, including municipal government, has been unaffected by COVID-19. The pandemic caused loss of revenue from cancelled city programs and additional expenses due to the pandemic response. The City implemented an aggressive cost containment plan, and received assistance from the federal and provincial governments to manage and offset costs.

The shift to remote working and online meetings, particularly those of the City Council, has been an adjustment. Many of the services we provide, such as road work, parks maintenance and fire safety, cannot be performed remotely. As a result, a major focus has been ensuring the safety of our employees in the workplace while still being able to meet the needs of our community while delivering high quality services.

We have worked closely with Public Health and the area municipalities to provide a coordinated pandemic response to keep our residents safe and to support economic recovery. The City has supported resident and local business through a variety of efforts, including an #orderfromhome campaign, streamlined patio program and sharing business resources.



The pandemic has brought many challenges but has also brought positive changes. We have come together as a community and the situation encouraged us to accelerate many of our processes and the adoption of technology to improve work efficiency and customer service.

These changes will no doubt be extremely helpful as we emerge from the crisis. I have every confidence that through continued collaboration between City staff, Council and community partners we will continue to move forward and to position Cambridge as a world class city in which to work, live and invest.

David Calder
City Manager

Vision, Mission, Values

VISION

The City's vision for Cambridge is based on what we see today and what we hope for tomorrow.

Today, it is clear that:

- Cambridge celebrates the uniqueness of its founding communities and is united by its heritage, rivers, cultures and common future
- Cambridge residents and visitors enjoy the natural environment, safe, clean, caring, sustainable and accessible neighbourhoods, with a wide variety of lifestyle and housing options and ample cultural and recreational opportunities
- Cambridge, as a community of opportunity, encourages business growth and transition, entrepreneurial spirit, strong leadership, efficient government and the provision of municipal services, personal growth and civic pride

Looking into the future, we will work towards a Cambridge that is **A place for people to prosper - alive with opportunity.**

This vision, together with our corporate mission and values provides the foundation for all of the work that we do at the City.



MISSION

The City's mission is an important statement that describes why we exist as an organization.

Working **together**

Committed to our **values**

Serving our **community**



THE CITY'S CORPORATE CORE VALUES

The City of Cambridge is committed to its four corporate values of integrity, respect, inclusiveness and service. These values have been set to guide our behaviour and play an important role in the decisions and actions of the City. They serve as a foundation for the City's corporate culture and are essential to the future success of the City.

Integrity

We will:

- Conduct ourselves in a professional manner with emphasis on effective communications, accountability for actions, and a strong moral compass.
- Be committed to maintaining a safe, trusting, and supportive environment.
- Demonstrate professionalism, good judgement and personal leadership.

Respect

We will:

- Have mutual respect and fair understanding of the wants, needs and expectations of others.
- Practice open, honest and sincere communication.

Inclusiveness

We will:

- Commit to welcome, learn and understand.
- Foster an environment of respect and sense of belonging.

Service

We will:


- Strive to provide timely, respectful and knowledgeable responses focusing on communicating information in a friendly and accessible manner to all.
- Send feedback and use it to enhance and continually improve our services.
- Demonstrate genuine enthusiasm and take pride in our work to achieve common goals.
- Demonstrate hard work and dedication in an effort to enhance community pride.










Who Does What? Services Overview


UNDERSTANDING MUNICIPAL VS. REGIONAL SERVICES

In addition to federal and provincial services, Cambridge residents and businesses receive services from two levels of municipal government: The City of Cambridge as the lower-tier municipality and the Region of Waterloo as the upper-tier municipality. Below is an outline of the general services provided by the City and Regional levels of government.








CITY OF CAMBRIDGE

	COMMUNITY WELLBEING Accessibility and diversity services, Ambassador Program, animal control, bylaw enforcement, city-wide emergency planning, crossing guards, fire services, libraries - Idea Exchange, older adult services, youth programs.
	GOVERNANCE AND LEADERSHIP Corporate administration, corporate finance, risk management, Service Cambridge, technology services.
	ARTS, CULTURE, HERITAGE AND ARCHITECTURE Arts and culture programs, art centres, heritage conservation, policy planning, special events.
	ENVIRONMENT AND RIVERS Environmental planning, forestry and horticulture services, natural areas, parks, trail maintenance.
	PARKS AND RECREATION Aquatics, arenas, bike and skate parks, Cambridge Farmers' Market, cemeteries, community centres, day camps, playgrounds, pools, recreation programs, splash pads, sports fields.
	ECONOMIC DEVELOPMENT AND TOURISM Building permits and inspections, business attraction and retention, business licensing, employment land development, planning services, tourism promotion, visitor information.
	TRANSPORTATION AND INFRASTRUCTURE Asset management, engineering services, facilities management, parking management, roads and winter maintenance, sidewalk maintenance, storm water, street lighting, traffic management, transportation, water and wastewater.



REGION OF WATERLOO

	PUBLIC HEALTH AND SOCIAL SERVICES Harm reduction and affordable housing.
	REGIONAL POLICE AND EMERGENCY RESPONSE Paramedic and policing services.
	REGIONAL PLANNING Environmental and economic development.
	WASTE MANAGEMENT AND WATER TREATMENT Water collection services, water treatment and wastewater management.
	REGIONAL TRANSPORTATION Waterloo Region International Airport, Grand River Transit, ION and Regional roads.

For more information, view the "A to Z Services" list at regionofwaterloo.ca.



2020 Accomplishments

People

Place

Prosperity

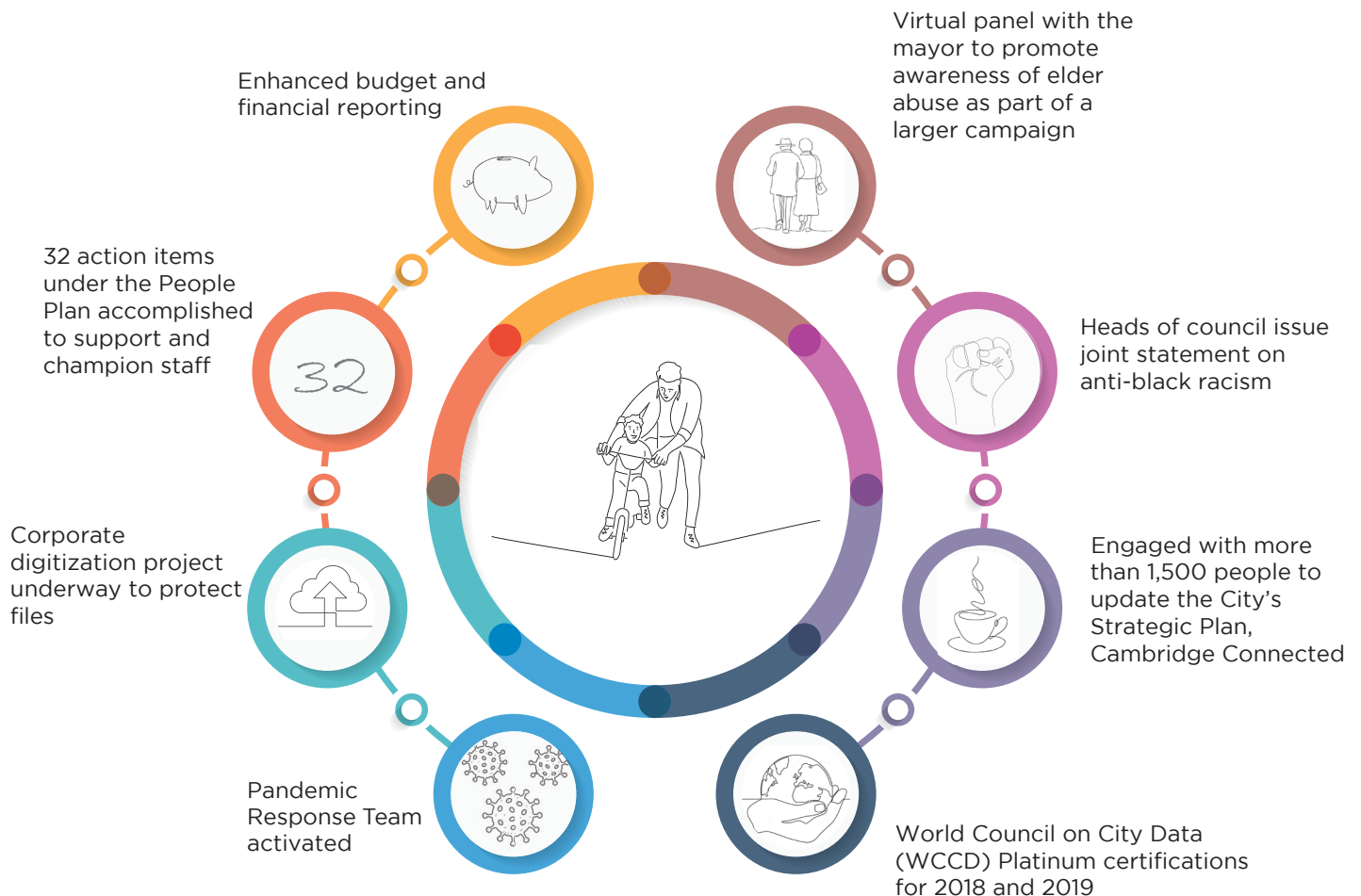
2020 Accomplishments



To actively engage, inform, and create opportunities for people to participate in community building, making Cambridge a better place to live, work, play and learn for all.

How we accomplished this...

People at a Glance



While 2020 was a challenging year, we continued to focus on community wellbeing by promoting a caring community - in new, virtual and creative ways amidst a global pandemic - where people can make strong connections with others and lead safe, healthy and productive lives.

People

In 2020, the City leveraged funding from a settlement Grant from Immigration, Refugees and Citizenship Canada to develop a Newcomer Outreach Program. We celebrated diversity and inclusion by installing a new rainbow crosswalk in the downtown Galt, collaborated in innovative ways to recognize Black History Month and welcomed newcomers to Cambridge with a virtual event and new Welcome Cambridge service map. We also focused on making Cambridge a great place to live for all ages with inclusive programs such as:

- “Adopt a grandparent” volunteers connecting with isolated seniors who would benefit from some extra cheer.
- Cambridge Youth Advisory Committee putting together a team for Kids Help Phone’s Never Dance Alone-A-Thon (May 31).

City staff and Council continue to advocate for long-term and compassionate solutions at regional, provincial and federal levels to address complex social issues such as homelessness and poverty, as well as funding for addictions and mental health programs.

In 2020, the City partnered with community members to approve the Cambridge Neighbourhood Table initiative and has been working with the Waterloo Regional Police Services (WRPS), as well as boosting the presence of by-law and the Ambassador Team in the cores to ensure public safety. We also approved the lease of a city owned surplus lot for the Region of Waterloo to use for affordable housing.

Importantly, with the onset of the COVID-19 pandemic, the City’s Emergency Operations Centre (EOC) was activated and dedicated pandemic response and various recovery task forces were created (Pandemic Working Group, Recovery Task Force, Facility Task Force, PPE Task Force, and Reinstatement Task Force).



cambridge.ca



People

We provided open, transparent, accountable and innovative leadership in local governance and service delivery.

This was a year that did not go as planned. Early in 2020, we launched a process to update our strategic plan, Cambridge Connected, and completed our first ever community-wide satisfaction survey. With the world-wide pandemic, consultation and engagement for this strategy had to be revised but we continued to connect with stakeholders virtually and have many conversations about how the City should prioritize, plan and act on the things that are most important to our community. The final draft is anticipated to be presented to Council in January 2021 for decision.

In addition to a comprehensive pandemic response, the City also took a proactive approach to ensuring high quality services and programs could be delivered to the community. Leadership on this included:

Moving operations to the virtual world

- Virtual live-streamed Council meetings (cambridge.ca/councillive)
- 2020 Association of Municipalities Ontario (AMO) Virtual Conference
- Virtual celebration of 93 employees for milestone years of service
- Service Cambridge customer care portal
- Virtual all-employee staff meetings
- Improving online services and continuing to provide services during pandemic shutdown



Increasing internal and external communication

- Weekly message from the City Manager updating staff
- Increased communication to public and coordination with regional communications
- Social media contests (#springfromhome, #mymaskstyle, Halloween, Christmas parade)
- Sharing news of City initiative stories in new ways through the Year in Review and other publications
- Online maps developed to support projects such as **#OrderFromHome** and **Welcome Cambridge**

People

Focused on employee wellness and support

- New employee recognition tools
- Wellness resources
 - Workplace mental health training
 - COVID-19 procedures training
- Redeployment of Staff policy and Working from Home (Pandemic Response) Policy

Enhancement of internal services

- Enterprise Risk Management – Corporate Risk Management Policy, Enterprise Risk Management Framework and software implementation (risk, incidents and certificates of insurance)
- Annual risk management reporting to Council
- Facilities management centralization
- Learning Management System
- AMANDA digitization plan and portal (film permits, trade licenses and permit rebates)
- New software and applications to improve employee productivity and security in the digital work environment
- cityONE capital reporting dashboard



Highlight - Ward 7 By-election

The City conducted a safe and democratic by-election that complied with both the Municipal Elections Act and Public Health guidelines. The election included in-person, proxy and curbside voting with advanced polls on September 26, October 2 and October 3.



Numerous safety precautions were in effect including: health screenings, maximum capacities, single-use pens, plexiglass barriers and enhanced cleaning. Voter turnout was 21.11% with 1,232 of eligible voters casting a ballot. On October 16, Scott Hamilton was officially sworn in as City Councillor for Ward 7.





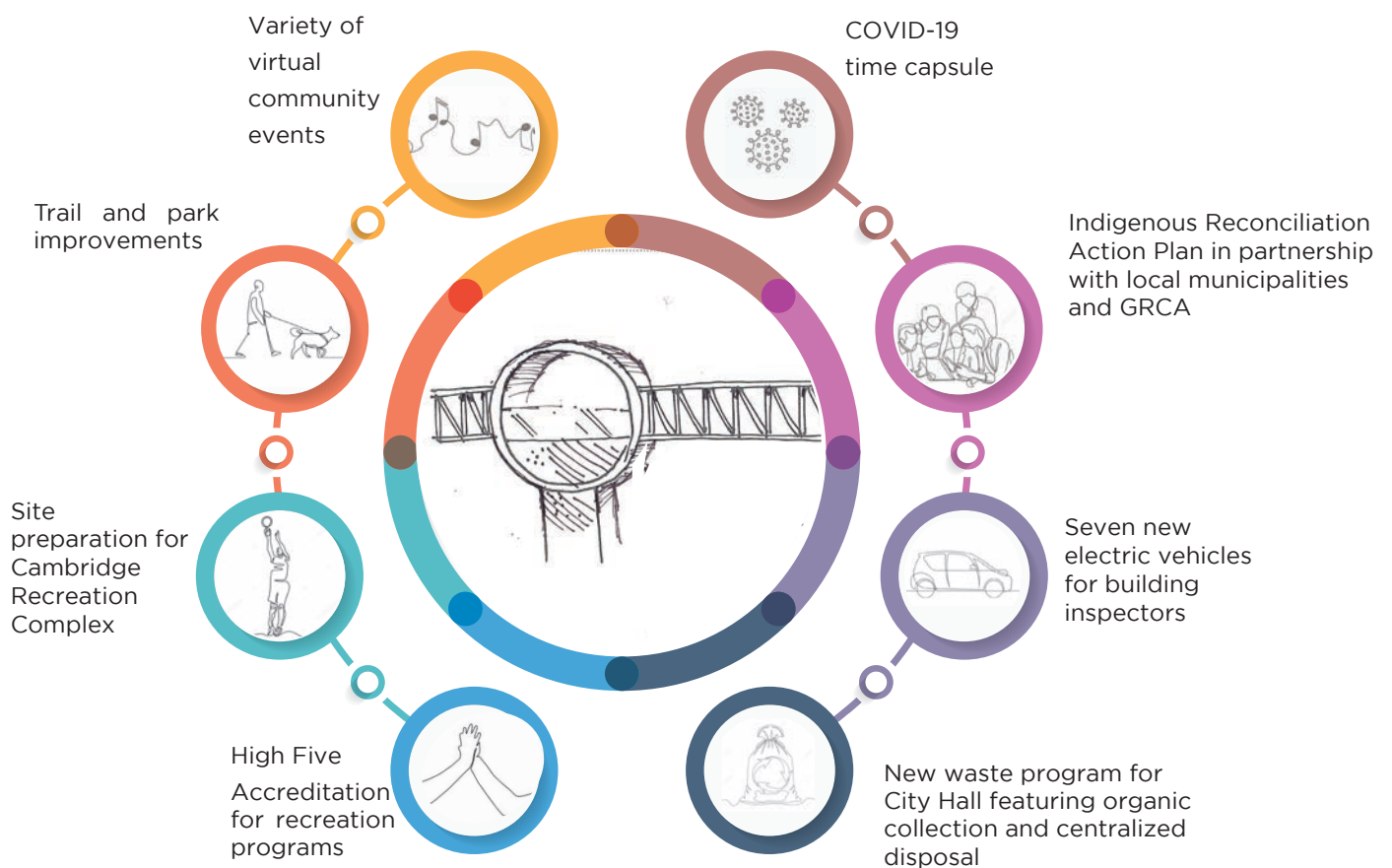
2020 Accomplishments

PLACE

To take care of, celebrate and share the great features in Cambridge that we love and mean the most to us.

How we accomplished this...

Place at a Glance



We promoted a creative environment that encourages arts, culture and heritage and values our unique architectural assets.

Place

Arts, culture, heritage and architecture continued to be a focus of the City's efforts in 2020, even amidst the global pandemic.

The Historic City Hall restoration project was one way that the City helped to preserve an important heritage asset in Cambridge. Further, the City made additions to the City's Heritage registry by adding four designations and two properties.

The Cambridge Farmers' Market "pivoted" to make sure this valued institution could continue to serve both small businesses and their customers during the evolving COVID-19 restrictions. Market staff worked closely with Waterloo Region Public Health, the St. Jacobs Farmers' Market and the Kitchener Farmers' Market, as well as with market vendors, to establish appropriate procedures and protocols for a safe re-opening on June 27. A new Farmers' Market online platform for pre-order and safer pick up launched in September. (cambridgefarmersmarket.ca/online).

We were good stewards of the rivers, waterways and natural environment that this community enjoys.

In 2020, the City and Regional partners used its Engage platform to have virtual community discussions about the Waterloo Region Climate Action Strategy, including the community vision survey, question and answers, and plan development information.

The City implemented several energy management strategies at the Dickson, Macintosh and Galt Arenas and held a targeted spring cleanup blitz across the City.

In partnership with Reep Green Solutions, the City held a "Fundamentals of Tree Health" session on June 13 to help the community learn about the unique challenges that trees face in the urban environment and ways to ensure they can adapt and thrive.



Place

We facilitated and delivered a wide range of accessible and diverse community recreation opportunities.

The pandemic affected all operations across the City, and recreation programming was no different. Closures and restrictions presented a series of unique challenges that staff found innovative ways to address. Some of these programs included **#Recfromhome** (cambridge.ca/RecFromHome), where residents could access free resources to stay active and engaged from home, and **#WOWSocial** (cambridge.ca/wow), which included reassurance and wellness calls, a 50+ Facebook page, and website cambridge.ca/50 updates.



Staff also made sure that safe in-person programming was still available when possible. This included opening John Dolson, Ed Newland and W.J. Johnson pools to the public, allowing for both recreational swims and lessons. Staff worked tirelessly to put together summer camp programs that were fun, engaging and, above all, safe for attendees by providing a stronger focus on outdoor play and smaller camp sizes. There was a lineup of recreation camps, specialty arts camps, and online camps throughout the summer. In the fall recreation centres, senior centres, Cambridge Centre for the Arts and four arenas opened for drop-in classes. All of this helped to ensure a variety of affordable and accessible options were available for people to stay active during the pandemic.



The City continued to work on major recreation projects in 2020



- Cambridge Recreation Complex - site preparation and began a feasibility study to investigate opportunities to share amenities and facilities with the school board and library
- Fountain Street soccer field land acquisition

Place

Trails and Park Improvements

- New footbridge at the Living Levee Trail at Mill Race Park
- New pedestrian bridge on the Mill Run Trail in Hespeler
- Witmer Park improvements, including a shade pavilion and a multi-use court
- Devil's Creek Trail retaining wall
- Centennial Park landscaping and lighting
- Forbes Park revitalization Phase One
- Mount View Columbarium cemetery improvements



Highlight – Virtual and Socially-Distanced Celebrations

The City also transitioned many community celebrations to virtual and socially distanced formats including:

- Virtual celebration for the Arts and Canada Day
- The special events team hosted two virtual Whimsical Wednesday events with hundreds of views on our social media platform (July 31, August 26)
- Virtual kick-off for Oktoberfest with Waterloo Region's Heads of Council at Waterloo Regional Airport
- Old Post Office digital light show featured safe entertainment, and even special student content developed by Conestoga College's School of Creative Industries
- Modified Christmas in Cambridge in 2020 featuring Winter Illumination and an Online Cambridge Christmas Market



The graphic features three overlapping circles. The top circle is partially visible, with a color gradient from orange to purple. The middle circle is partially visible, with a color gradient from blue to purple. The bottom circle is the largest and most prominent, with a color gradient from orange to purple. Inside the middle circle is a line drawing of a multi-story building with a corner entrance. The word "PROSPERITY" is written in large, bold, black capital letters across the bottom circle.

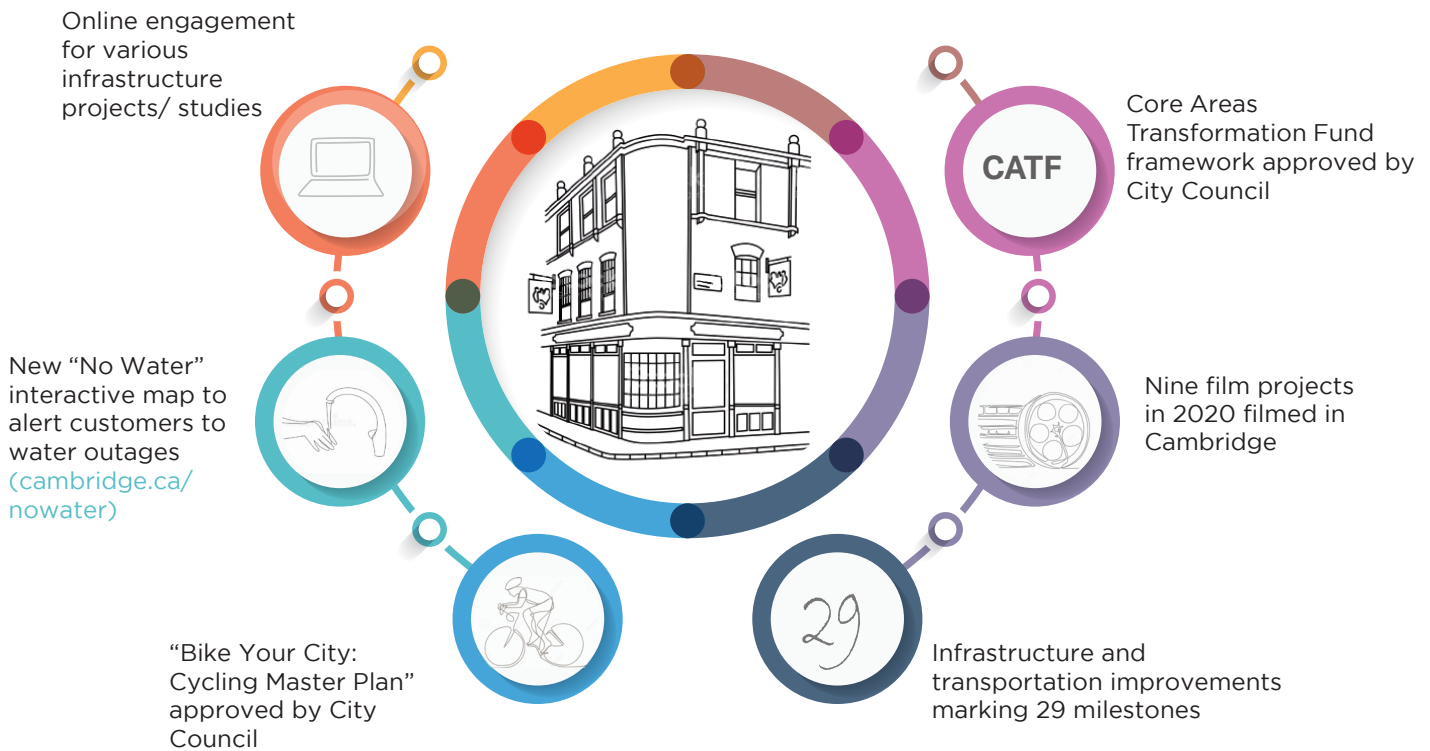
2020 Accomplishments

PROSPERITY

To support and encourage the growth of a highly competitive local economy where there is opportunity for everyone to contribute and succeed.

How we accomplished this...

Prosperity at a Glance



In 2020, we supported and promoted a strong, dynamic, and innovative local economy.

Prosperity

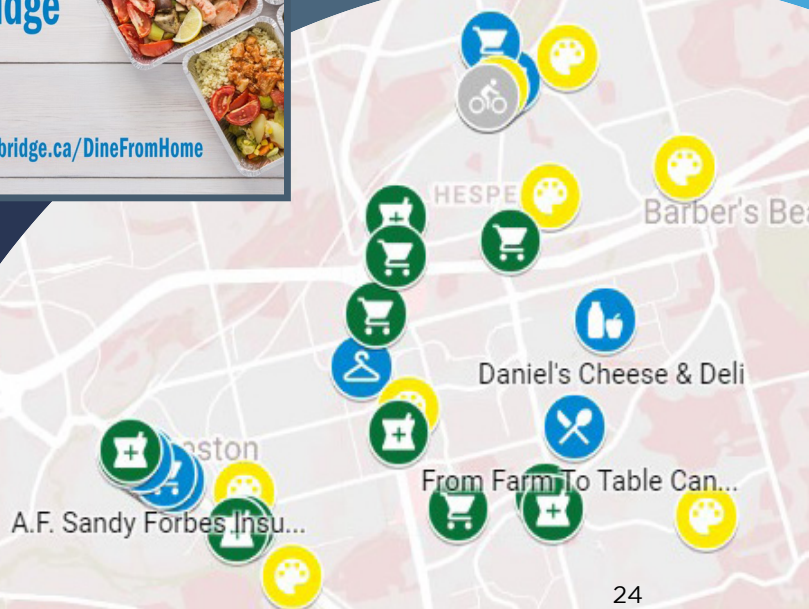
In 2020, the COVID-19 pandemic meant that all hands were on deck to support local businesses and residents as they navigated uncertainly. The City approved an Economic Response Plan, launched a business support resource page investcambridge.ca/covid19 and had ongoing direct business outreach and dialogue with the three Business Area Associations through the INVEST Cambridge team. Digital campaigns and supports, including: #Orderfromhome, #Dinefromhome and #Shopfromhome (investcambridge.ca/OrderFromHome). An expedited process for local businesses to expand patios and create more out door space was also put in place.

The City also worked with partners across the region as part of the Business and Economic Support Team of Waterloo Region (BESTWR).

We also assisted through:

- Ongoing communication via social media and newsletters about Provincial and Federal programs including calls for supplies and retooling
- Providing the Provincial Government with an updated list of Cambridge businesses that manufacture or supply products that may be required to assist with COVID-19 and their #OntarioTogether initiative.

The City also continued to support growth and development throughout the City. Highlights include provincial approval of a proposed redevelopment of the SmartCentres site at the northeast corner of Hespeler and Pinebush Roads which is planned to be a 73 acre mixed-use community. In addition, the Galt Core Heritage Conservation District Study was initiated and financial analysis of inclusionary zoning was completed, as was the planning study for land use for Consumption Treatment Services (CTS).



Prosperity

Asset Management continued to be a focus in 2020. This included the approval of a new Asset Management Plan by Council, an asset management policy review and program roadmap. The City also completed the Mobile Work Management Platform for Public Works as well as a Fleet Sustainability Review. Implementation of Advanced Metering Infrastructure is ongoing and more than 17,690 meters are now transmitting on the network.

Other infrastructure improvements include:

- Sanitary Flow Monitoring and Rain Gauge Program at various manholes across the City
- Pumping station security access control - implementation of security upgrades at all stations
- McGovern Pump Station upgrade completed
- White Oak Pump Station and Eagle St Pump Station renewal work
- Increased investment in asphalt management
- Implementing the Transportation Master Plan to improve transportation options and traffic flow
- New electric vehicle charging stations
- North Cambridge Business Park

Enabling the public to continue to be engaged in key projects during the pandemic was a unique consideration. Staff developed a variety of virtual and online options for feedback, questions and dialogue.

Public feedback opportunities included:

- Stormwater Management Funding Review
- River Road Neighbourhood Plan and Service Study
- Proposed reconstruction and streetscaping of Dickson Street from Water Street to Ainslie Street
- Dunbar Road Multi-Use Trail
- Blair-Preston Pedestrian Trail Bridge and Trail: environmental assessment
- Beverly Street reconstruction and CP underpass construction
- Richardson Street, Kay Street and Byng Avenue reconstruction
- Todd Street and Haddington Street reconstruction
- Residential on-street parking



Highlight – 2020 CATT Award of Excellence in the 'Organization' category

The City was honoured to receive the 2020 CATT Award of Excellence. The Centre for Advancement of Trenchless Technologies (CATT) is the leading organization for the trenchless industry in Canada and the CATT Award of Excellence recognizes those organizations that have been instrumental in advancing the trenchless industry both locally and internationally.

The City of Cambridge is a champion of trenchless technologies in Ontario. To date, we've undertaken a variety of trenchless projects with significant environmental, cost, and schedule benefits, and staff have shared our learnings with many other municipalities.

Overall, the City's innovative approach to proactive infrastructure management has resulted in a significant reduction of water loss in City watermains which represents annual savings of \$8 million.



Community Satisfaction Survey



In February 2020, the City retained Forum Research Inc. to conduct a community satisfaction survey that would provide vital statistics to inform the update of the City's strategic plan, Cambridge Connected. The purpose of the survey was to gauge residents' satisfaction with City services and overall quality of life, to provide a benchmark for future work, and to identify current community priorities.

Forum used a random digit dial (RDD) methodology, which means that everyone in Cambridge had an equal chance of being contacted, regardless of whether they use a landline or cell phone.

Community Satisfaction Survey

HIGHLIGHTS OF THE SURVEY RESULTS INCLUDE:

- 72% of respondents say that the quality of life in Cambridge is good.
- 73% of residents who have contacted the City were satisfied with the service they received.
- 75% of respondents are happy with the value provided by City programs and services.
- 87% of residents describe Cambridge as a welcoming community.
- 78% feel that Cambridge is inclusive.
- 79% are proud to say they live in Cambridge.
- The following service areas were ranked high in both importance and satisfaction: Emergency Services, Water & Storm Water and Parks, Forestry, Horticulture & Cemeteries.

As summed up by its residents when asked to come up with one word to describe Cambridge, the City remains “**beautiful**” and “**growing.**”

SATISFACTION SNAP SHOT

The survey indicates the large majority of the population was very pleased with the following:



Quality of Life



Quality of Service



Value of Services



Inclusive City



Proud Citizens

Community Satisfaction Survey

The survey also highlighted opportunities for development. "Roads and Transportation Services, Economic Development and Development Services" are all areas that were identified as important services that could use improvement. This information is important for the strategic planning process because it allows the City to identify priorities, objectives and actions to improve in these areas. The full report from Forum Research Inc. can be found on the City's strategic plan project page.

SATISFACTION SNAP SHOT

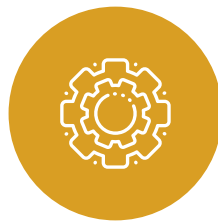
The survey indicates Cambridge citizens would like to see **improvement** in the following:



Roads & Transportation



Economic Development



Development Services

EngageCambridge also conducted an online survey that provided supplementary information to frame the conversation moving forward.

Pandemic Timeline and Response

2020 has been an unprecedented and significant year given the realities of the COVID pandemic. Much of the City's approach has been to ensure a coordinated, informed and flexible response to the evolving needs of the situation. During this time, the City has also continued to provide essential services and keep key projects moving ahead - all while keeping cost-containment and financial sustainability at the forefront.

The City of Cambridge's pandemic experience and response has been captured in the 2020 pandemic timeline. These events have greatly impacted everyday life, with employees, members of the community and other key partners coming together to respond to emergency orders and limit the spread of the virus in our community.

The following pages highlight the City's pandemic response and key milestones achieved by the City from 2020 and into the first quarter of 2021.

Please visit the City of Cambridge website at www.cambridge.ca/yearinreview to watch the State of the City address from Mayor Kathryn McGarry as well as the pandemic timeline video.



Pandemic Timeline and Response 2020



- FEBRUARY 4**
 - Small working group at the City forms to discuss pandemic plans and potential outbreak.
- MARCH 5**
 - First local case of COVID-19.
- MARCH 9**
 - Regional Pandemic Control Group forms to guide the community-wide pandemic response in five areas: health, community support, critical infrastructure, municipalities and communications.
- MARCH 11**
 - World Health Organization declares 2019 Novel Coronavirus COVID-19 a global pandemic.
- MARCH 12**
 - City activates Emergency Operations Centre.
 - City creates dedicated pandemic response team.
 - Launch of cambridge.ca/COVID-19 to share timely information with the public.
- MARCH 13**
 - Public Health recommends the first in a series of measures to prevent the spread of COVID-19.
- MARCH 15**
 - Municipally-run cultural and recreational facilities close to the public.
 - In-person Council, Standing Committee and Citizen Advisory Committee meetings are suspended.
 - Child Care centres close.
- MARCH 17**
 - Province of Ontario announces Declaration of Emergency.
 - All municipal facilities close except for emergency and essential services.
 - City implements a virtual workforce and redeploys staff to essential services.
 - Ward 7 By-election is postponed (originally scheduled for March 23).
- MARCH 24**
 - Provincial Government orders the mandatory closure of all non-essential workplaces.
 - Region of Waterloo and the area municipalities announce Declaration of Emergency in accordance with the Emergency Management and Civil Protection Act.
- MARCH 25**
 - Economic Response Plan launches for immediate relief actions to support local residents, businesses and workers during the challenges of the COVID-19 pandemic.
 - Dedicated INVEST Cambridge webpage launches to support local businesses.
 - Virtual Council meetings begin.
- MARCH 27**
 - Business and Economic Support Team of Waterloo Region (BESTWR) is created in aid of local businesses.



-
- APRIL 1**

 - Provincial Government issues emergency order to close all outdoor recreational amenities.
 - City closes playgrounds, sports fields, dog parks, basketball and tennis courts, skateboard parks, park shelters and outdoor exercise equipment.
 - All municipal-affiliated festivals and events are canceled.
 - APRIL 2**

 - #RecFromHome online program launches to encourage residents to be active from home
 - Facebook page dedicated to 50+ Recreation Centres and an Instagram account for Cambridge Youth launch.
 - APRIL 12**

 - Bylaw team expands to educate and enforce public health restrictions under the Emergency Act.
 - APRIL 16**

 - City Council approves cost containment plan for the City to help manage costs and offset lost revenue.
 - APRIL 17**

 - Essential City-led infrastructure construction is granted allowance to continue, while non-essential capital projects put on hold.
 - Ambassador Team increases presence and cleaning efforts in Core Areas.
 - Parks, trails, roads and sidewalk maintenance continues.
 - APRIL 22**

 - #OrderFrom Home resource page and #DineFromHome crowd-sourced map launch to support local restaurants and businesses.
 - APRIL 23**

 - WOW Social for older adults launches to include phone and online outreach.
 - APRIL 27**

 - Ontario announces framework for reopening the province in three stages - Ontario enters Stage 1.
 - City staff implement a targeted clean-up blitz across the city; annual community spring clean-ups are canceled due to gathering restrictions.
 - MAY 1**

 - #ShopFromHome online campaign launches - offering online shopping, curbside pickup and delivery options.
 - MAY 4**

 - Community Care Gardens permitted to reopen.
 - MAY 14**

 - Municipalities relax rules in City parks and open spaces.
 - Access to municipal parks and open spaces is permitted for some recreational purposes with physical distancing and public gathering limits (includes individual activity, and visitors can bring chair/blankets for sitting).
 - MAY 19**

 - City Council approves additional relief and support for residents and businesses.
 - MAY 20**

 - City reopens skateparks, Riverside bike park, disc golf, basketball courts, soccer fields, tennis courts, volleyball courts, pickleball courts, dog parks and picnic shelters.
 - Residents can again use picnic tables, benches or shelters, in parks or recreational areas.
 - MAY 28**

 - Business Outreach Survey launches to gather feedback on impact of pandemic on Cambridge businesses.

JUNE 2

- City launches “Cambridge 2020: Local History of a Pandemic” archive project.

JUNE 10

- Ontario government permits outdoor dining services to open.
- City introduces streamlined process for business owners to expand restaurant patios and outdoor dining areas to support local businesses and encourage outside dining.

JUNE 12

- Region of Waterloo moves to Stage 2 under the provincial reopening framework.

JUNE 15

- First floor of City Hall reopens to the public for customer-related services.

JUNE 19

- Online Cambridge Celebration of the Arts premieres on City’s Facebook and YouTube channel.

JUNE 27

- Cambridge Farmers’ Market safely reopens to the public under new guidelines.

JULY 1

- Canada Day celebrations and fireworks display held virtually on City’s Facebook and YouTube channel.

JULY 4

- John Dolson and Ed Newland public swimming pools reopen for swimming lessons and recreational swimming with strict protocols.
- Three of the City’s largest splashpads at Forbes Park, Riverside Park, and Churchill Park open with splashpad supervisors.

JULY 6

- Region of Waterloo Council adopts mandatory mask bylaws.
- Sports fields reopen for team practices.

JULY 13

- Region of Waterloo moves to Stage 3 of provincial reopening plan, allowing for the indoor dining, gyms and fitness facilities, as well as playgrounds, libraries and other community facilities.
- Face covering bylaws in effect for transit and indoor public settings.
- Modified City summer camps start with focus on outdoor play and smaller camp sizes, including recreation camps, specialty arts camps, and online camps throughout the summer
- John Dolson Centre reopens.

JULY 17

- All 65 City playgrounds reopen.

JULY 28

- Filming resumes in Cambridge.

AUGUST 14

- The City receives \$3,069,100 in provincial/federal funding as relief for loss of revenue and incurred pandemic costs.

AUGUST 17

- Mayor Kathryn McGarry, City Manager David Calder and City Councillors virtually attend the Association of Municipalities of Ontario (AMO) Conference.

AUGUST 25

- City begins planning for potential second wave of COVID-19 pandemic.





Pandemic Timeline and Response

2020

2021



DECEMBER 16

- Mayor reflects on 2020 during a virtual State of the City.

DECEMBER 18

- Celebrate Safely - Holiday Greetings from Mayor McGarry.

DECEMBER 21

- Province announces provincial shutdown as of December 26.

JANUARY 7

- Winter City launches.

JANUARY 14

- Province declares second State of Emergency and issues Stay At Home Order.

FEBRUARY 9

- City launches Family Day at Home contests.

FEBRUARY 12

- Region of Waterloo transitions to Red Control Zone; City updates service changes.

FEBRUARY 22

- City Hall opens to the public.

FEBRUARY 23

- City announces summer camps for 2021 with capacity limits.

MARCH 12

- First vaccination clinic opens in Cambridge.

MARCH 17

- One year since City Hall and facilities first closed due to the pandemic; and many virtual and online services launch.

**Practice
Physical Distancing.**



2m
6ft



Keep at
least 2 metres
(6 feet) between
yourself and others
while inside.

Protect Each Other.



Wear a face
covering.
Required by the Face Covering By-law.
Does not apply to children under the age of five.
and persons with certain medical conditions.



FINANCIALS

Canadian Award for Financial Reporting

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Canadian Award for Financial Reporting (CANFR) to the Corporation of the City of Cambridge for the fiscal year ended December 31, 2019.

The CANFR program was established in 1986. The program encourages and assists Canadian local governments to go beyond the minimum requirements and prepare annual financial reports that model transparency and full disclosure. The CANFR recognizes excellence in government accounting and financial reporting and represents a significant accomplishment by a municipal government and its management.

In order to be awarded a CANFR, a government unit must publish an easily readable and efficiently organized annual financial report, whose contents conform to program standards. Such report should go beyond the minimum requirements of generally accepted accounting principles and demonstrate an effort to clearly communicate the municipal government's financial picture, enhance an understanding of financial reporting by municipal governments, and address user needs.

The CANFR program award submissions are reviewed by a committee of GFOA professional staff, experts in Canadian Public Sector financial reporting, independent auditors, academics, and finance professionals. A CANFR is valid for a period of one year only. We believe our current report continues to conform to the Canadian Award for Financial Reporting program requirements.

The Corporation of the City of Cambridge received its fifth award in 2021 for the 2019 Financial Report. The City of Cambridge is continuing this standard of high quality reporting for the submission and evaluation for the 2020 award program.



Government Finance Officers Association

Canadian Award for Financial Reporting

Presented to

**The Corporation of the City of Cambridge
Ontario**

For its Annual
Financial Report
for the Year Ended

December 31, 2019

A handwritten signature in black ink that reads "Christopher P. Morill".

Executive Director/CEO

Report from the Chief Financial Officer

The City of Cambridge (the “City”) is pleased to present its Annual Financial Report for the year ended December 31, 2020. The financial statements have been prepared in accordance with Canadian public sector accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The City’s external auditors, KPMG, LLP, have performed an audit of these financial statements in accordance with generally accepted auditing standards and expressed an unqualified audit opinion that the consolidated statements are free from material misstatement and fairly present the financial position of the City as at December 31, 2020 in all material respects.

The ongoing global pandemic has presented many financial challenges with many economic indicators falling to unprecedented lows while unemployment soared. The City of Cambridge was not immune and endured a loss in revenue and additional costs related to COVID-19 of \$8.0 million. This was related to the closure of facilities and cancellation of programs, increased expenses for safety protocols, and lower investment income, as well as relief measures implemented by council. However, in the early stages of the pandemic the City proactively implemented an aggressive Cost Containment Plan and successfully offset this financial burden entirely.

Although it was determined that City-led infrastructure construction was deemed to be essential to ensure infrastructure and facilities remain safe and in a state of good repair, in response to Provincial regulations, the City’s capital program was reprioritized which led to the cancellation of some projects and the deferral of others. The health and safety of workers and residents was a top concern amid the global COVID-19 pandemic while balancing the need to continue to build and maintain key infrastructure projects.



With the ongoing uncertainty of the COVID-19 pandemic, staff and Council continue to proactively manage the financial sustainability of the City. As a result of the proactive measures implemented in 2020, the annual financial statements show the City continues to be fiscally strong with accumulated surplus of \$774.9 million. A key indicator of a municipality’s financial condition is its net financial assets which represent the difference between the financial assets less liabilities. Overall the City has maintained a strong financial position in 2020 with financial assets exceeding liabilities by \$111.0 million, an increase of \$0.5 million over 2019.

The City ended the year with a tax-supported operating budget surplus of \$3.6 million which represents a variance of 2.64% of the gross operating budget and indicates good financial management. The surplus is mainly attributed to one-time revenues or savings in expenses that are not expected to continue in future years. This includes the City's cost containment measures due to COVID-19, salary savings as a result of staff vacancies, higher than anticipated application fees revenue in Planning Services, and actual waived development charges being lower than budgeted. The City's accumulated surplus increased by \$38.8 million or 5.27% over 2019, mainly as a result of increased reserves and investments in tangible capital assets.

The City's Water and Wastewater utility budget also realized a surplus in 2020 of \$0.9 million and \$3.2 million respectively. The primary drivers of these savings are lower than anticipated costs for service-related repairs, a one-time increase in third party billings, lower than budgeted debt charges due to a delay in implementing the Advanced Metering Infrastructure program as a result of COVID-19, a reduction in locate services due to a temporary stoppage of construction, efficiencies in inflow and infiltration, and a decrease in staff training costs as a result of cost containment measures. These savings were partially offset by additional costs of bulk water purchases from the Region of Waterloo and lower than expected water billing revenue.

The City's sustainable and forward-thinking approach to financial management continues to serve the organization well as it responds to ongoing challenges within the community such as homelessness, the opioid crisis and the ongoing COVID-19 pandemic.

The City continues to be an award-winning organization for its government accounting and financial reporting, having been honoured with the Canadian Award for Financial Reporting by the Government Finance Officers Association (GFOA) for the past five years. The award is presented annually to Canadian local governments that go beyond the minimum requirements and prepare annual financial reports that model transparency and full disclosure. The City also received the Distinguished Budget Presentation Award from the GFOA for the 2020 Budget & Business Plan. To earn this recognition, budget documents must meet program criteria and excel as a policy document, financial plan, operations guide, and communication tool.

There are many contributors to the City's success and achievements. Thank you to City Council, the City Manager, Deputy City Managers, and staff in all departments for their efforts in ensuring the City remains in a strong financial position.



Sheryl Ayres, CPA, CGA
Chief Financial Officer
May 25, 2021

Management Responsibility

CITY MANAGEMENT AND COUNCIL ROLES

The City's management is responsible for both the accuracy of the presented data and the completeness and fairness of the presentation, including all disclosures.

The City's management monitors and maintains a system of internal controls designed to provide reasonable assurance that assets are safeguarded, transactions are properly authorized and recorded in compliance with legislative and regulatory requirements, and reliable financial information is available on a timely basis for preparation of the Consolidated Financial Statements.

City Council meets with management and the external auditor to review the Consolidated Financial Statements and to discuss any significant financial reporting and internal control matters prior to their approval of the Consolidated Financial Statements.

FINANCIAL AUDIT

The Consolidated Financial Statements have been audited by KPMG LLP, an independent external auditor appointed by the City. The Independent Auditor's Report which is included in the statements provides an unqualified opinion on the City's Consolidated Financial Statements for the year ended December 31, 2020. The report also contains the auditor's responsibilities and the scope of their examination.

An audit is conducted in accordance with Canadian generally accepted auditing standards. These standards require that the auditors comply with ethical requirements necessary to plan and perform the audit to obtain reasonable assurance that the Consolidated Financial Statements are free from material error.

An audit involves performing specific procedures chosen by the auditor to obtain evidence in order to verify the amounts and disclosures in the Consolidated Financial Statements as well as to assess the risk of a material misstatement. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the Consolidated Financial Statements.

FINANCIAL BUDGET

The budget is an important strategic planning and control tool that is required by legislation. Section 290 of the *Municipal Act, 2001* requires a municipality to adopt a budget including estimates of all sums required during the year for the purpose of the municipality. The City's budget serves as the foundation for the City's financial planning and control. The budget supports many different services and projects and is based on balancing priorities while maintaining current service levels, investing in growth where appropriate and making prudent financial decisions.

The process of budget compilation commences early in the year in an effort to ensure the City has an approved budget in place for the start of the new fiscal year. The City's management prepares a proposed budget which is submitted to the City Council in December for review and approval.

Financial Statements Discussion and Analysis

The accompanying Financial Statements are prepared in accordance with the Canadian public sector accounting standards published by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

The Financial Statements Discussion and Analysis and Financial Report is published to provide the City's Council, staff, citizens and other readers with detailed information concerning the financial position and activities of the Corporation of the City of Cambridge.

There are four required Financial Statements:

1. Statement of Financial Position,
2. Statement of Operations and Accumulated Surplus,
3. Statement of Change in Net Financial Assets, and
4. Statement of Cash Flows.

These Financial Statements provide information on the cost of all City activities, how they were financed, investing activities, as well as the assets and liabilities of the City.

Risk Management and Significant Financial Management Policies

The financial management and control of the City is governed through by-laws and Council resolutions that prescribe purchasing, accounting, investing, budgeting, risk management, and debt policies. City Council has sole authority to allocate funds through the annual operating and capital budget approval process.

The annual operating budget is balanced with revenues equalling expenditures for the budget year. The operating budget must include estimates of all sums required by the municipality including all forms and sources of revenues and expenditures.

Sound financial policies are key to ensuring that the tax levy does not become an increasing burden on the community. The City strives to maximize non-tax sources of revenue to sustain our level of services to our residents. The City charges user fees to recover costs of services where it is appropriate to do so. A review of user fees is completed annually to ensure that fees are increasing at the appropriate yearly rate of inflation. Council annually reviews and approves the City's Municipal Fees and Charges Bylaw.

The City's financial management policies regarding Tangible Capital Assets ("TCAs") stipulate that said assets are recorded at cost and include all amounts that are directly attributable to acquisition, construction, development, or betterment of the asset. The costs, less residual value, of the TCAs are amortized on a straight-line basis over their estimated useful lives. TCAs under development are not amortized until the asset is available for productive use, at which time they are capitalized. The City has a capitalization threshold of \$50,000 for each individual asset class, such that individual TCAs of lesser value are expensed unless they are pooled, because collectively they have significant value or could not be operated separately.

The City's financial policies establish guidelines for debt limits, revenue sources and utilization of reserves and reserve funds, budget variance reporting and include the procurement by-law and setting of authorization limits. These policies are intended to mitigate risk, safeguard the City's assets and ensure that proper internal controls are in place.

2020 Financial Highlights

The financial highlights compare select ratios that are calculated and tracked by the Ministry of Municipal Affairs and Housing (the “Ministry”) for all municipalities in Ontario. The Ministry also provides comparative benchmarks for municipalities with similar traits to the City in terms of location and tier which allows the City to track themselves against their peers. These ratios fall into two categories, sustainability and flexibility. Sustainability refers to the degree to which the City can maintain its existing obligations in terms of service levels as well as its financial commitments without increasing debt or taxes. In comparison, flexibility ratios provide insight into how much a government can change its debt and tax levels to meet its existing financial obligations and its service commitments. The City has included the average of municipalities that fall under the Ministry’s South Lower Tier Region Non-Rural category (SLTR) in the analysis below. This shows how the City has been performing in comparison to other municipalities in that category. Please note that the 2020 average data is missing because the Ministry analysis of neighbouring Financial Information Returns has not yet been disclosed.

SUMMARY OF RATIOS

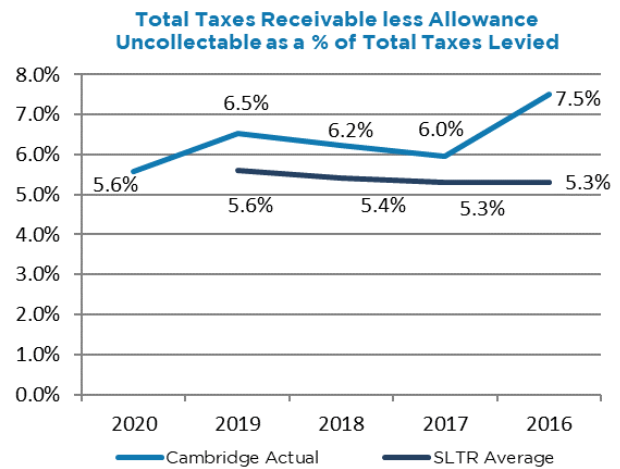
Below is a summary of key ratios that the City compiles each year. The summary identifies the risk range for each financial indicator per the Ministry and the final column indicates the level of risk the City of Cambridge realized in 2020. The City continues to show financial strength by falling into the lowest risk category for each indicator as denoted by the green circle. Below the summary is a detailed discussion on each ratio providing context to City operations and comparisons to other Municipalities in the SLTR category.

- LEGEND**
- Lowest Risk
 - Moderate Risk
 - Highest Risk

Indicator	Ministry of Municipal Affairs and Housing Ranges			City of Cambridge Results	
	Low	Moderate	High		2020
Total Taxes Receivable Less Allowance Uncollectable as a % of Taxes Levied	< 10%	10% to 15%	> 15%	●	5.6%
Cash Ratio	> 0.5:1	0.5:1 to 0.25:1	< 0.25:1	●	2.29:1
Debt Servicing Cost as a % of Total Revenues	< 5%	5% to 10%	> 10%	●	3.2%
Accumulated Amortization Balance as a % of Total Capital	< 50%	50% to 75%	>75%	●	38.9%

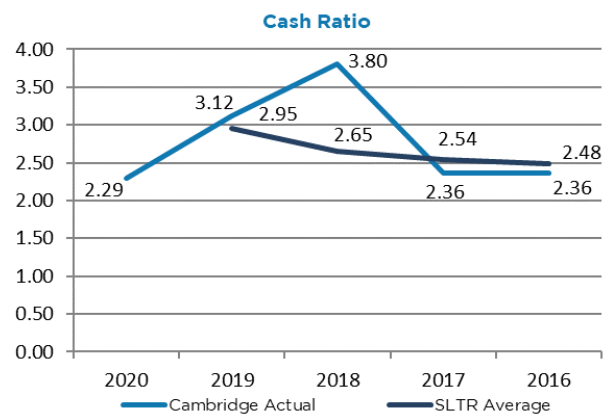
TOTAL TAXES RECEIVABLE LESS ALLOWANCE UNCOLLECTABLE AS A % OF TOTAL TAXES LEVIED

The City has shown strong fiscal management which is evident in the trend of total taxes receivable less allowance for uncollectible amounts as a percentage of total taxes levied. Taxes receivable is the amount of outstanding taxes owed to the municipality. High outstanding taxes may reflect the inability of residents to pay their taxes or it could indicate problems with the municipality's tax collection procedures. High outstanding taxes could create cash flow problems for the municipality or result in higher tax rates to fund uncollectable taxes or tax write-offs. After seeing this ratio increase slightly between 2017 and 2019 moving from 6.0% to 6.5%, the City has seen an improvement in 2020 where the ratio dropped to 5.6%. This is in line with the SLTR average from 2019 and demonstrates that the City is sustainably collecting taxes even during challenging economic times. The City continues to remain consistently below 10.0% which represents the lowest risk threshold as per the Ministry.



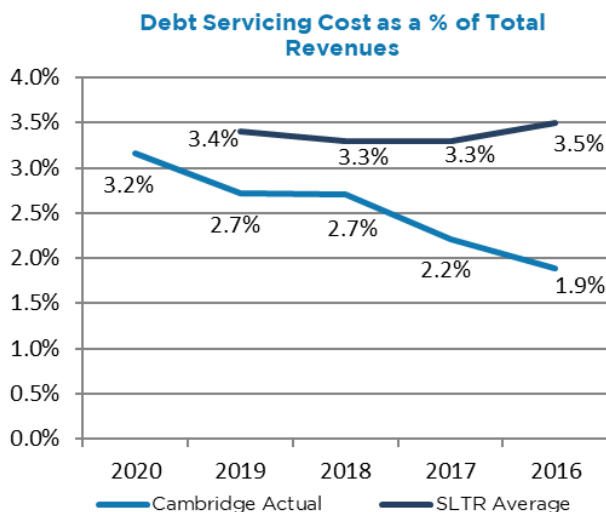
CASH RATIO

The cash ratio is a key measure of the City's short-term financial health. This ratio compares the cash and cash equivalents to current liabilities and should remain above 0.5:1 to be considered low risk by the Ministry. The ratio is an indicator of how much cash and liquid investments could be available to cover the current obligations of the municipality and is an increasingly important ratio during uncertain times. After seeing an increase between 2017 and 2018 moving from 2.36:1 to 3.80:1 the City saw a slight decrease to 3.12:1 in 2019 and a further decrease to 2.29:1 in 2020. In 2020, the ratio decrease was mainly due to a decrease in cash and cash equivalents during 2020 which funded the acquisition of tangible capital assets as the City works to close its infrastructure deficit. In addition, the COVID-19 pandemic has negatively impacted interest rates as the Bank of Canada reduced its overnight interest rate throughout 2020 to 0.25%. As a result, the City invested its cash holdings into investments with higher interest rates compared to the lower interest rates on cash held at the bank. However, a rate of 2.29:1 in 2020 indicates that the City has \$2.29 of liquid assets for every \$1 of current liabilities which is a strong ratio and leaves the City well positioned to endure financial pressures during challenging times.



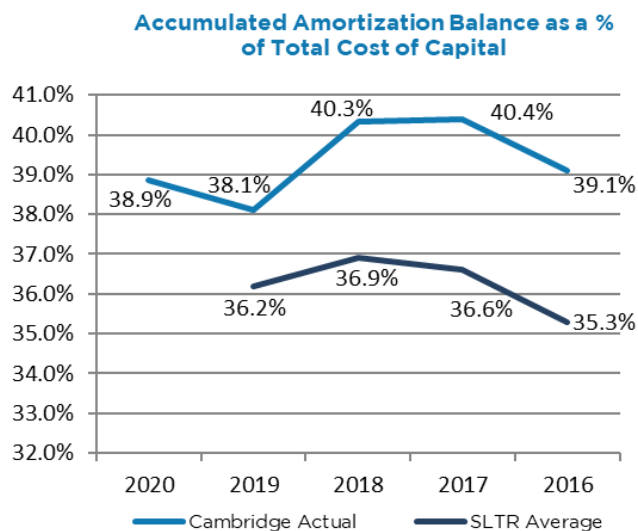
DEBT SERVICING COSTS AS A % OF TOTAL REVENUES

The audited financial statements indicate that the City is fiscally strong with accumulated surplus, as at December 31, 2020 of \$774.9 million. Strong fiscal management is also confirmed by the City's debt servicing costs to total revenues being 3.2% which is in the Ministry's low risk threshold of 5% or less. Debt servicing costs to total revenues is the amount of principal and interest that a municipality must pay each year to service the debt as a percentage of total revenue less donated tangible capital assets. As debt service increases, it reduces expenditure flexibility. This graph shows that the City has strong financial flexibility as it is consistently below the recommended threshold. Even though The City has seen the percentage of debt servicing to total revenues increase from 1.9% in 2016 to 3.2% in 2020, it continuously performs better than the SLTR average. The City acknowledges that this ratio will have to increase in the coming years as the City's capital forecast includes many significant and growth-related projects that will require additional debt to accomplish. However, this only further highlights the strong financial management of the City by persistently keeping debt low in preparation for these projects.



ACCUMULATED AMORTIZATION BALANCE AS A % OF TOTAL COST OF CAPITAL

The City's accumulated amortization balance as a percent of capital costs for 2020 was 38.9%, an increase of 0.8% from 2019. Accumulated amortization is the amount of use that a municipality has received from all of its tangible capital assets and the total cost is the amount paid for those assets. Therefore, this ratio is important to show how much of the City's assets' life expectancy has been consumed so far as well as how quickly the City is renewing aging infrastructure. When comparing the City of Cambridge to the SLTR average, the City of Cambridge has used a larger percentage of assets compared to their cost than other municipalities which would signify that the City's infrastructure is older than average. However, it is noteworthy that the City has been working to update its infrastructure in recent years. The City was trending favourably where the ratio falls from 40.3% in 2018 to 38.1% in 2019. In 2020, there was a slight increase to 38.9% but this was a result of a significant addition of tangible capital assets in 2019 that were amortized for their first full year in 2020. This created a disproportionately higher amortization expense in 2020 compared to the new assets capitalized. This was to be expected as the City continues to work to close its infrastructure deficit and ensure that tangible capital assets are replaced or renewed on a timely basis.



2020 Financial Summary

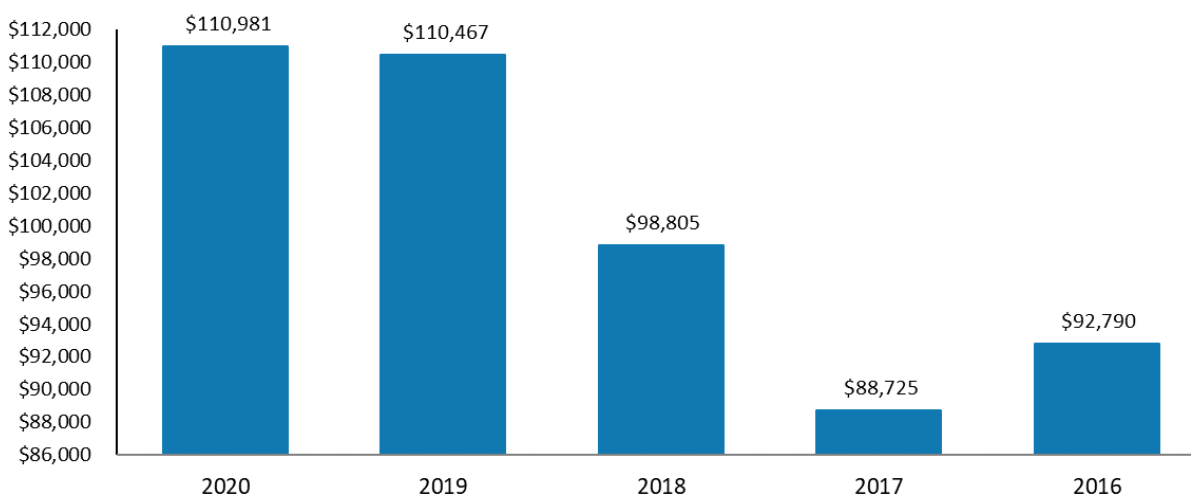
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

NET FINANCIAL ASSETS

	2020	2019	Change	% Change
Financial assets	\$ 310,001,686	\$ 304,425,023	\$ 5,576,663	1.83%
Less financial liabilities	199,021,067	193,957,902	5,063,165	2.61%
Net financial assets	\$ 110,980,619	\$ 110,467,121	\$ 513,498	0.46%

The City ended 2020 with a net financial asset position (financial assets less financial liabilities) of \$111.0 million, an increase of 0.46% or \$0.5 million from the previous year. This is made up of an increase in financial assets of \$5.6 million and an increase in financial liabilities of \$5.1 million. The following chart illustrates the five-year trend in net financial assets.

NET FINANCIAL ASSETS (IN THOUSAND DOLLARS)

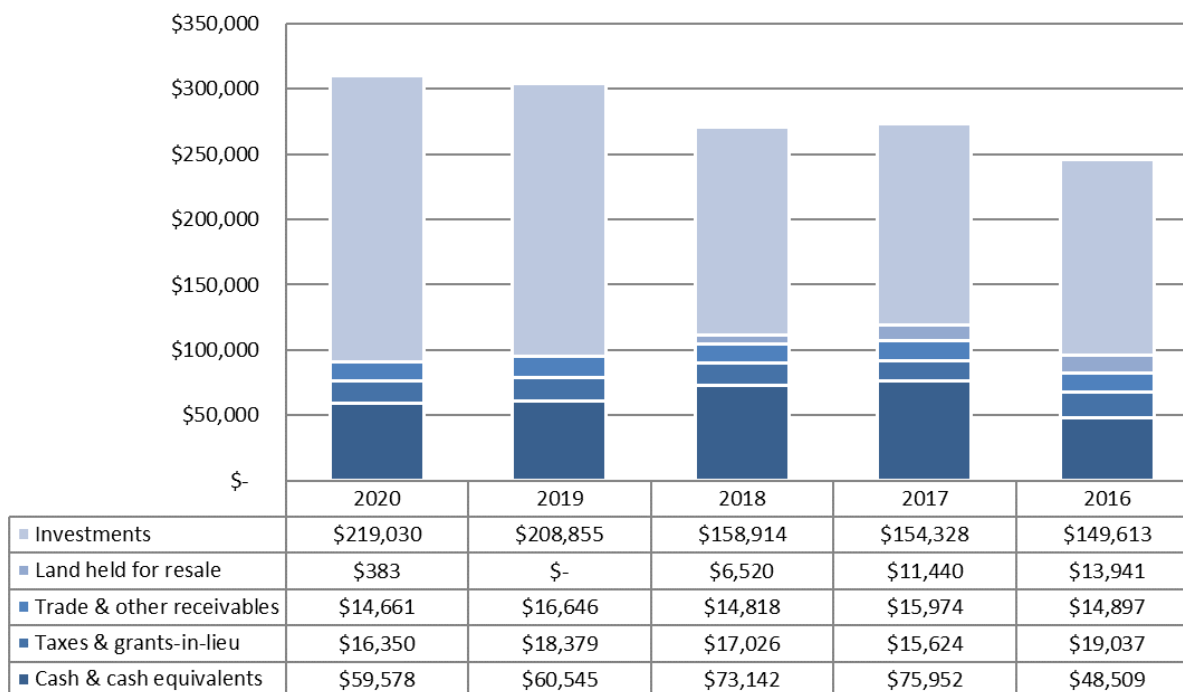


FINANCIAL ASSETS

In 2020 the City's financial assets increased by \$5.6 million. This was due to an increase in investments by \$10.2 million and land held for resale by \$0.4 million. These increases were offset by taxes and grants in lieu decreasing by \$2.0 million, trade and other receivables decreasing by \$2.0 and cash and cash equivalents decreasing by \$1.0 million.

On December 31, 2020 the City's cash and investments totalled \$278.6 million, compared to \$269.4 million on December 31, 2019, an increase of \$9.2 million. A decrease in trade and other receivables is the result of timing of payments at year end. Taxes receivable have decreased by \$2.0 million and the average taxes receivable per household decreased to \$320 in 2020 compared to \$365 in 2019.

FINANCIAL ASSETS (IN THOUSAND DOLLARS)



CASH AND INVESTMENTS

The 2020 cash and cash equivalent balance is \$59.5 million compared to \$60.5 million in 2019. This is a decrease of \$1.0 million. Cash and cash equivalents generated a rate of return in 2020 of 1.11% compared to 2.28% in 2019, resulting from the Bank of Canada reduction of the overnight rate on March 27, 2020 to 0.25%.

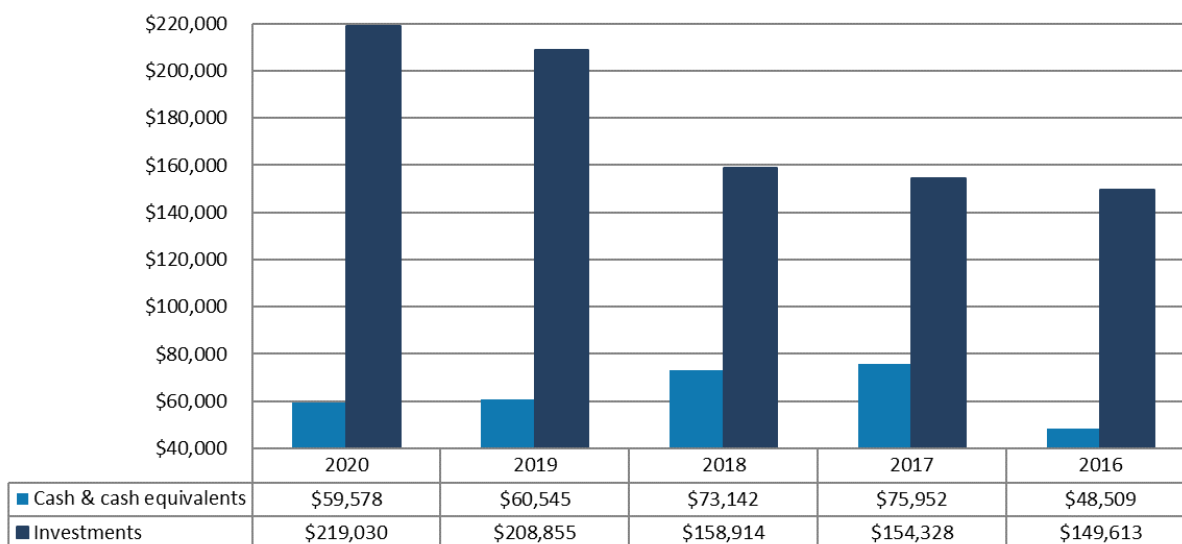
Investments are comprised of two types: the City's investment in Cambridge and North Dumfries Energy Plus Inc. and marketable securities. The investment in Cambridge and North Dumfries Energy Plus Inc. as at December 31, 2020 was \$91.4 million, an increase of \$2.1 million from 2019. Additionally, the City received a dividend from Cambridge and North Dumfries Energy Plus Inc. in 2020 in the amount of \$2.9 million.

Overall, investment income increased year-over-year in 2020 compared to 2019 by \$0.1 million, largely as a result of increased carrying value of reserve fund investments offset by the significant decreases in the Bank of Canada's overnight interest rate in 2020 which is a driver of the City's bank's prime interest rate and investment options available to the City.

Although the carrying value of the reserve funds increased in 2020 in comparison to the previous year, the return on investment for the reserve fund for 2020 was 2.28%. In comparison, the 2019 return on investment would have been 2.42% had it not been for a prior year adjustment, which resulted in an actual return on investment of 0.75%. In 2019, there was an adjustment to one particular investment product that the City has held for many years. This investment product was associated with bonds, and therefore the market value varied over time from the book value due to changes in interest rates. Generally, investment products are not adjusted to their market values under Public Sector Accounting Standards except when there is a sustained impairment.

The return on investment for the general fund for 2020 was 2.09%, compared to 2.72% in 2019.

CASH AND INVESTMENT POSITIONS (IN THOUSAND DOLLARS)



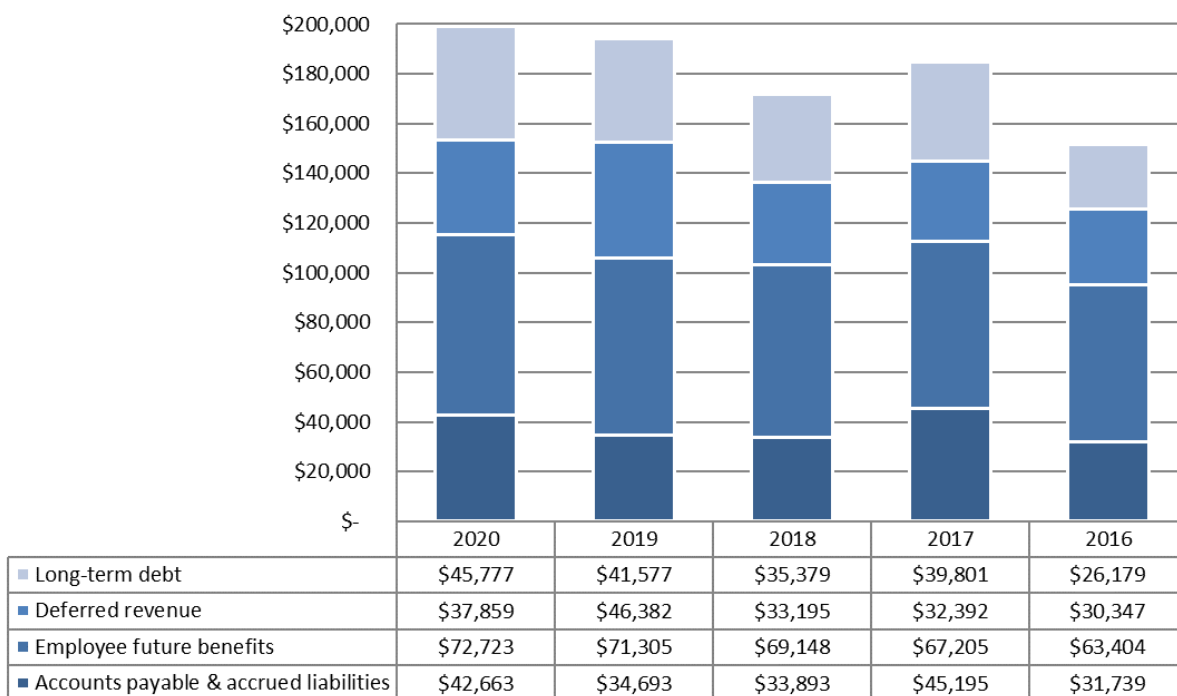
FINANCIAL LIABILITIES

The major contributors to the increase of financial liabilities of \$5.1 million are an increase in accounts payable and accrued liabilities and long-term debt. The increase in accounts payable and accrued liabilities of \$8.0 million is due to the timing of payments at year end. The increase in long-term debt of \$4.2 million is due to the issuance of debentures in 2020. These increases were offset by a decrease in deferred revenue - obligatory reserve funds of \$6.5 million due to a decrease of cash collected but not earned related to capital work activity completed and funded through development charges in comparison to the prior year.

The new debentures issued in 2020 totalled \$9.8 million. The City also paid off \$5.6 million worth of long-term debentures. The net impact resulted in an increase of net long-term debentures to \$45.8 million.

Guidelines established by the Ontario Municipal Board (OMB) allows for a maximum debt payment ratio of 25% of total own source revenues exclusive of grant funding, which in 2020 equalled to \$46.3 million. The City Council has set further restrictive guidelines of 10% and up to 15% with the inclusion of non-tax supported debt. The City's current debt capacity ratio of 4% is within the guidelines set by both the OMB and City Council.

FINANCIAL LIABILITIES (IN THOUSAND DOLLARS)



NON-FINANCIAL ASSETS

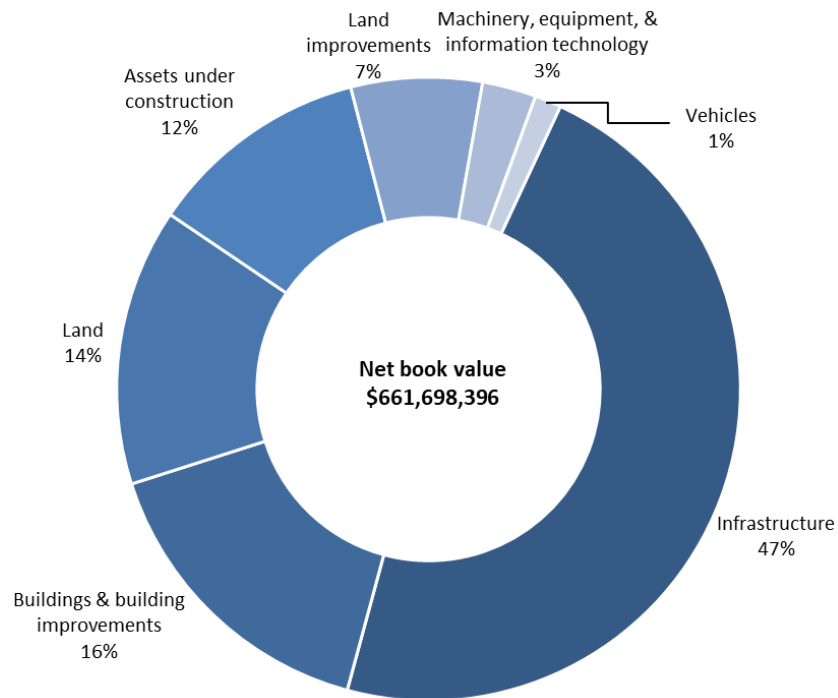
Non-financial assets have continued to increase with a 6.12% increase or \$38.3 million. Non-financial assets primarily consist of tangible capital assets, which reflects the City's investment into capital infrastructure and the value of new assets being added to the City's inventory exceeding the annual amortization costs.

The pie chart on the following page provides the breakdown of tangible capital assets by the type of asset.

TANGIBLE CAPITAL ASSETS

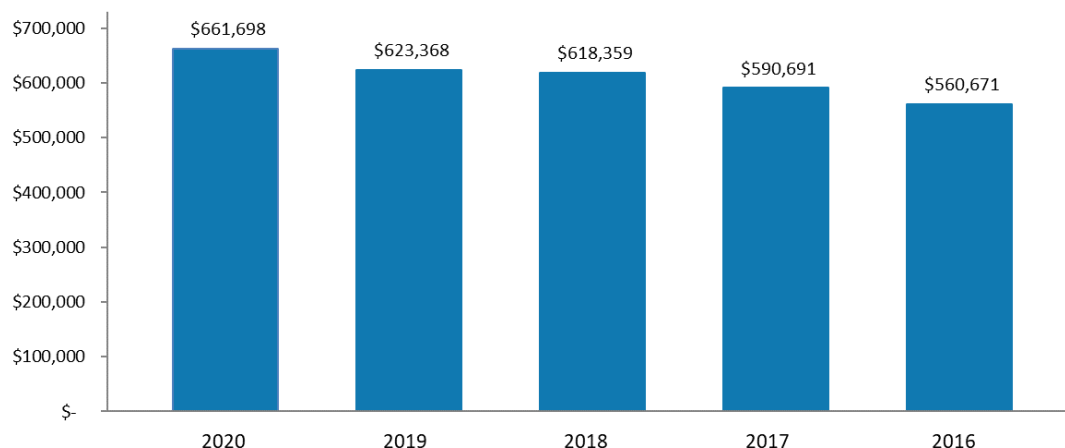
Tangible capital assets totalled \$661.7 million, an increase of \$38.3 million from 2019. The majority of this increase was from assets under construction of \$28.1 million followed by infrastructure of \$12.7 million. These increases were offset by a decrease in buildings and building improvements of \$1.8 million as well as a decrease in machinery and equipment and information technology of \$1.6 million. These decreases can be attributed to the amortization of assets currently in use outpacing new assets being capitalized which is a result of the assets life cycles. Further details by category can be found below.

2020 TANGIBLE CAPITAL ASSET BREAKDOWN



The chart below shows the tangible capital assets growth trend over the previous five years.

TANGIBLE CAPITAL ASSETS NET BOOK VALUE (IN THOUSAND DOLLARS)



TANGIBLE CAPITAL ASSETS NET BOOK VALUE

Asset Type	2020	%	2019	%	Change	%
Land	\$ 95,108,670	14.37%	\$ 94,465,880	15.15%	\$ 642,790	0.68%
Land improvements	\$ 44,998,334	6.80%	\$ 44,428,281	7.13%	570,053	1.28%
Buildings & building improvements	\$ 105,093,260	15.88%	\$ 106,847,140	17.14%	(1,753,880)	-1.64%
Infrastructure	\$ 312,699,009	47.26%	\$ 299,975,078	48.12%	12,723,931	4.24%
Machinery, equipment, & information technology	\$ 18,493,462	2.79%	\$ 20,134,784	3.23%	(1,641,322)	-8.15%
Vehicles	\$ 9,040,104	1.37%	\$ 9,381,142	1.50%	(341,038)	-3.64%
Assets under construction	\$ 76,265,557	11.53%	\$ 48,135,311	7.72%	28,130,246	58.44%
Total	\$ 661,698,396	100.00%	\$ 623,367,616	100.00%	\$ 38,330,780	6.15%

ACCUMULATED SURPLUS

The City has maintained a strong accumulated surplus with a total of \$774.9 million, an increase of 5.27% from the prior year balance of \$736.1 million. The change in the accumulated surplus is generated from the annual excess of revenues over expenses for the year of \$38.8 million. This includes revenues used for the acquisition of tangible capital assets.

It is critical for readers of the Financial Statements to understand that the term “accumulated surplus” cannot be construed as “cash or funds” available for spending, as the bulk of the value is non-financial assets, and reflect the City’s investment in infrastructure which is used to deliver programs and services. They are not assets that are surplus to the operations and available to be liquidated.

A detailed breakdown of accumulated surplus (in thousands) is presented in Note 14 “accumulated surplus” of the Consolidated Financial Statements. Summary information is included in the table below:

ACCUMULATED SURPLUS

	2020	2019	Change
Reserves & reserve funds	\$ 104,075,540	\$ 97,254,050	\$ 6,821,490
Surpluses			
Invested in tangible capital assets	661,698,396	623,367,616	38,330,780
Invested in repair and replacement of assets	27,788,349	35,877,954	(8,089,605)
Invested in Government Business Enterprise	91,371,489	89,241,216	2,130,273
Sanitary Sewage Systems	3,163,899	862,490	2,301,409
Water Supply System	857,589	711,999	145,590
General revenue fund	3,220,027	969,225	2,250,802
Library board	726,503	620,111	106,392
Business improvement areas	122,255	72,851	49,404
Land held for resale	383,252	-	383,252
Amounts to be recovered			
Employee benefits and post-employment liabilities	(72,722,803)	(71,305,417)	(1,417,386)
Long-term debt	(45,776,720)	(41,576,835)	(4,199,885)
Total accumulated surplus	\$ 774,907,776	\$ 736,095,260	\$ 38,812,516

The reserve and reserve fund balances have increased by \$6.8 million primarily due to the receipt of \$4.4 million in Safe Restart Funding which was transferred to the Rate Stabilization Reserve.

The amounts to be recovered balance is comprised of the principal outstanding on debentures issued by the City and estimates of future employee benefit costs.

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

The Consolidated Statement of Operations is the municipal equivalent of the private sector’s income statement, providing a summary of revenues and expenses throughout the year. Annual surplus reported on this statement is the difference between the cost of providing the City’s services and the revenues recognized for the year on an accrual basis. Budget figures represent operating and water/wastewater budgets combined in Note 13 of the Financial Statements.

REVENUES

The City's revenues (excluding other income) for 2020 were \$189.7 million, compared to a budgeted amount of \$186.3 million. The variances between budget and actual primarily relate to differences in Provincial government transfers and land sales and other. The increase in Provincial government transfers of \$4.5 million is primarily related to the receipt of the Safe Restart Funding and the increase in land sales and other of \$3.0 million is primarily related to contributions received for the development of tangible capital assets. This and other increases were partially offset by user fees and charges coming in under budget by \$4.3 million. The key reason for these revenues being under budget is the closure of City facilities and the cancellation of programs due to the ongoing COVID-19 pandemic such as day camps, aquatics and libraries. Furthermore, there were relief measures implemented by Council throughout the year that included waiving late payment charges on utility bills and property taxes in June and suspending collection activities for water and wastewater in August. Additionally, there were reduced permit revenues and revenues from locates due to the construction stoppage as a result of the pandemic. Finally, there was lower revenue from winter maintenance due to a lighter winter season.

Note 13 "Budget figures" in the financial statements provides a reconciliation between the statements and the operating and water/wastewater budgets previously approved by City Council.

2020 REVENUE BUDGET TO ACTUAL COMPARATIVE ANALYSIS

	Budget	Actual	Variance	% Variance
Taxation	\$ 94,418,200	\$ 94,505,403	\$ 87,203	0.09%
User fees and charges	\$ 85,144,600	\$ 80,862,512	(4,282,088)	-5.30%
Penalties and interest on taxes	\$ 2,550,000	\$ 2,493,156	(56,844)	-2.28%
Investment income	\$ 1,557,800	\$ 1,654,533	96,733	5.85%
Fines	\$ 714,000	\$ 463,705	(250,295)	-53.98%
Federal government transfers	\$ 72,000	\$ 164,242	92,242	56.16%
Provincial government transfers	\$ 1,310,200	\$ 5,789,374	4,479,174	77.37%
Deferred revenue earned	\$ 210,200	\$ 567,534	357,334	62.96%
Land sales & other	\$ 274,900	\$ 3,244,756	2,969,856	91.53%
Total	\$ 186,251,900	\$ 189,745,215	\$ 3,493,315	1.84%

TOTAL REVENUES

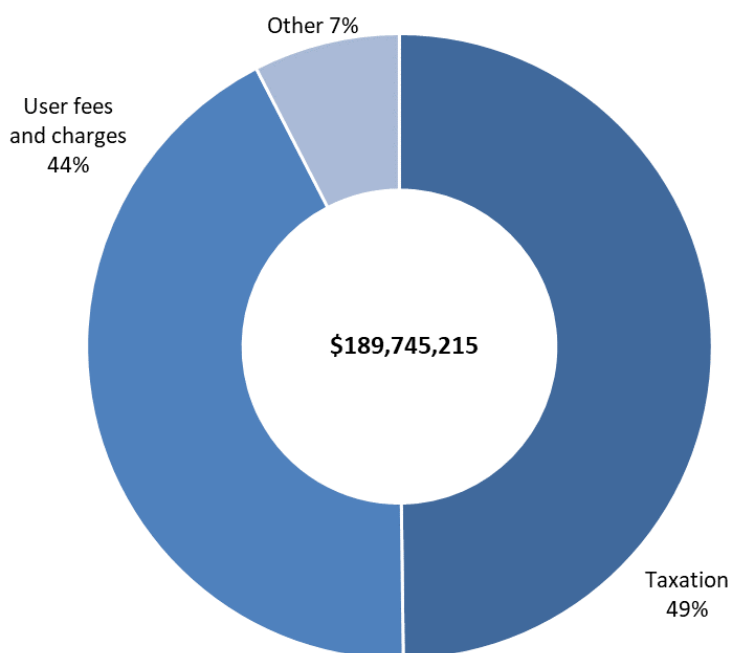
Total revenue reported for the year 2020 was \$189.7 million, an increase of \$2.9 million from 2019 of \$186.8 million. Various increases and decreases in revenue offset each other in a year over year comparison. The main sources of increases are as follows:

- Government transfers (federal and provincial) revenue totalled \$6.0 million in 2020, an increase of \$4.3 million from 2019 of \$1.7 million. This was mainly due to the funding received from the Safe Restart Agreement totalling \$4.4 million in 2020.
- Taxation revenue totalled \$94.5 million in 2020 an increase of \$4.0 million from 2019 of \$90.5 million. This was mainly due to the tax levy increase of \$4.2 million ratified by Council during the 2020 budget approval process based on projected operating requirements. This tax levy increase was offset by an increase in tax write-offs and rebates (which reduces taxation revenue). The increase in taxation write offs is mainly due to an increase in industrial and commercial appeals that have been settled in 2020. These industrial and commercial appeals have increased in 2020 due to a combination of the timing of the settlements as well as the years that were appealed.

The main source of decrease in total revenues relate to the following:

- Land sales and other revenue totalled \$3.2 million in 2020, a decrease of \$3.8 million from 2019 of \$7.0 million. This was mainly due to no industrial land sales taking place in 2020. In comparison, the Boxwood Business Campus industrial land sales took place in 2019, totalling 37.31 acres sold.

2020 REVENUE BY TYPE



Summary information is included in the table below:

REVENUE

	2020	2019	Change	% Change
Taxation	\$ 94,505,403	\$ 90,463,238	\$ 4,042,165	4.47%
User fees and charges	\$ 80,862,512	\$ 81,071,814	(209,302)	-0.26%
Penalties and interest on taxes	\$ 2,493,156	\$ 2,978,059	(484,903)	-16.28%
Investment income	\$ 1,654,533	\$ 2,592,498	(937,965)	-36.18%
Fines	\$ 463,705	\$ 818,063	(354,358)	-43.32%
Federal government transfers	\$ 164,242	\$ 308,438	(144,196)	-46.75%
Provincial government transfers	\$ 5,789,374	\$ 1,384,911	4,404,463	318.03%
Deferred revenue earned	\$ 567,534	\$ 202,000	365,534	180.96%
Land sales & other	\$ 3,244,756	\$ 6,965,410	(3,720,654)	-53.42%
Total	\$ 189,745,215	\$ 186,784,431	\$ 2,960,784	1.59%

OTHER INCOME

Other income reported for the year 2020 was \$21.0 million, an increase of \$4.9 million from last year's amount of \$16.1 million. Various increases and offsetting decreases contributed to the year over year comparison.

The main source of the increase was in Federal government transfers by \$3.6 million from the 2019 amount of \$4.2 million. This is primarily related to an increase in capital projects completed during 2020 which were funded through federal grants, most notably the Canada Gas Tax Funding. In 2020, the total Canada Gas Tax funding totaled \$7.8 million, in comparison to \$4.1 million in 2019. The increase in Provincial and Federal Government transfers is not based on an increase in cash received, but rather based on recognition of capital expenditures under the accrual method.

Another notable increase in other income is from deferred revenue earned with an increase of \$2.5 million compared to the 2019 amount of \$3.8 million. Deferred revenue earned includes development charges earned for the capital expenses incurred within the calendar year and does not include the actual cash collected in that year. The increase in this revenue source was related to the increase in capital work activity completed and funded through development charges.

The main source of the offsetting decrease was in the City's share of net income from Cambridge and North Dumfries Energy Plus Inc. by \$1.1 million compared to the 2019 amount of \$6.2 million. The City owns 92.1% of Cambridge and North Dumfries Energy Plus Inc. As such the City is required to recognize our proportionate share of the consolidated operating gain for the year ended December 31, 2020 which was \$5.1 million.

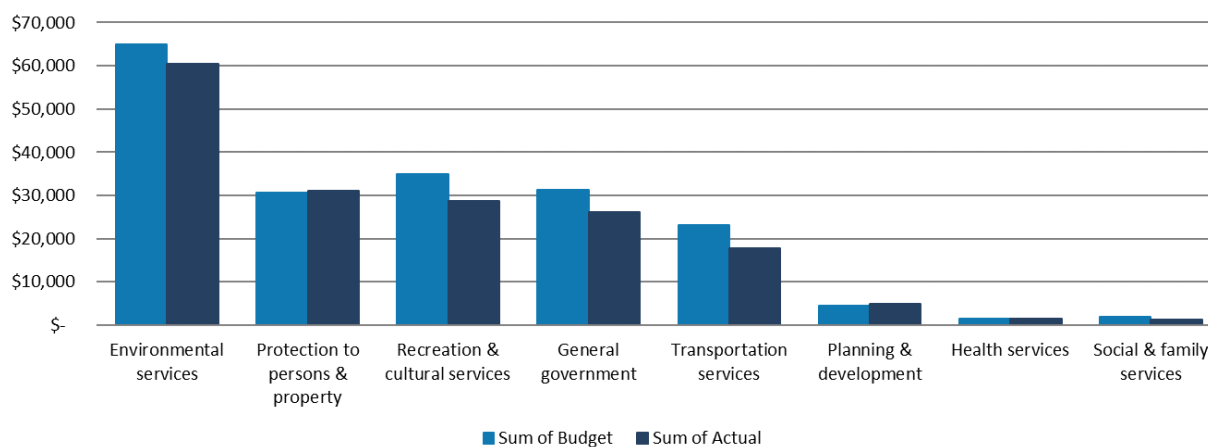
OTHER INCOME

	2020	2019	Change	% Change
Grants and transfers related to capital				
Deferred revenue earned	\$ 6,220,975	\$ 3,757,934	\$ 2,463,041	65.54%
Government transfers - Ontario	\$ 84,105	\$ 58,509	25,596	100.00%
Government transfers - Federal	\$ 7,841,896	\$ 4,225,780	3,616,116	85.57%
Donated tangible capital assets	\$ -	\$ 675,000	(675,000)	-100.00%
Share of net income for the year from Cambridge and North Dumfries Energy Plus Inc.	\$ 5,070,162	\$ 6,219,084	(1,148,922)	-18.47%
Interest earned on reserves	\$ 1,816,963	\$ 1,204,416	612,547	50.86%
Total	\$ 21,034,101	\$ 16,140,723	\$ 4,893,378	30.32%

EXPENSES

The 2020 operating position of the City results in actual expenses totalling \$172.0 million which is \$20.8 million less than budgeted expenses of \$192.8 million. The favourable variance in expenses was primarily driven by recreation and cultural services, transportation services and general government. Recreation and cultural services expenses was under budget as a result of changes in response to the COVID-19 pandemic. Significant savings were realized in reduced salaries, wages and benefits, program supplies and materials and contracted services as a result of the closure of recreation facilities and Idea Exchange locations, as well as the cancellation of recreation programming. Transportation services was under budget mainly due to a reduction in capital expenditures in 2020 totalling \$0.6 million, in comparison to the budget totalling \$3.3 million. Note, the 2020 capital expenditure budget is determined by utilizing the prior year actual amount. In addition, transportation services was under budget due to reduced costs for winter road maintenance as a result of a lighter season, realized salary savings for crossing guards as a result of school closures due to COVID-19 pandemic, and savings in streetlighting hydro. General government was under budget mainly due to reduced waived development charges recognized in 2020. The City's Development Charges Bylaw allows for an exemption of development charges in any of the City's three core areas. As the City waives or discounts any development charge, the City is then obligated to make up for that amount of waived development charges. In addition, general government was underbudget due to cost containment savings in professional development as well as realized savings in salaries and benefits in departments such as Service Cambridge as a result of the pandemic and facility closures. The major unfavourable variance in expenses was primarily due to protection to persons and property. In response to the COVID-19 pandemic, in 2020, the City incurred increased costs for salaries, wages and benefits for essential services such as Fire Suppression and By-Law; as well as higher than budgeted contracted services such as cleaning costs and personal protective equipment.

2020 OPERATING EXPENSES BY FUNCTION (IN THOUSAND DOLLARS)



Environmental Services

- Drainage and structural maintenance
- Water & sewer

Recreation & Cultural Services

- Community development
- Parks & forestry
- Community centres
- Arenas
- Library

Transportation Services

- Roads & winter maintenance
- Street lighting
- Development & infrastructure
- Traffic & transportation
- Field services

Protection to Persons & Property

- Fire
- Bylaw services
- Building services

General Government

- Corporate expenditures
- Technology services
- Human resources services
- Insurance
- Risk & Compliance
- City Hall
- Financial services
- Clerks
- Mayor/council
- City solicitor

Planning & Development

- Chamber/Visitor information
- Small business centre
- Policy planning
- Development planning
- Cambridge Farmers' Market

Social & Family Services

- Centres (David Durward, Ted Wake, Allan Reuter, W.E. Pautler)
- Programs (Special Day, Friendly Visiting, Cultural Diversity)
- Social planning council

Health Services

- Cemetery

Total expenses reported for the year was \$172.0 million, a decrease of \$13.9 million from last year's amount of \$185.9 million. The main sources of decreases are as follows:

- General government expenses totalled \$26.2 million in 2020, a decrease by \$5.6 million compared to the 2019 amount of \$31.8 million. This was mainly due to reduced waived development charges recognized in 2020 of \$0.6 million, compared to \$5.6 million in 2019 (including the water and sewer portions). As the City waives or discounts any development charge, the City is then obligated to make up for that amount of waived development charges.
- Recreation and cultural services expenses totalled \$28.7 million in 2020, a decrease by \$4.9 million compared to the 2019 amount of \$33.6 million. This was mainly due to the closure of recreation facilities, Idea Exchange locations, as well as the cancellation of recreation programming in response to the COVID-19 pandemic. This resulted in a reduction in expenses in part-time salaries and employee benefits, program supplies and materials, general maintenance, and professional services.
- Transportation services totalled \$17.8 million in 2020, a decrease of \$4.6 million compared to the 2019 amount of \$22.4 million. This was mainly due to a reduction in capital expenditures in 2020 totalling \$0.6 million, in comparison to 2019 totalling \$3.3 million. This reduction in capital expenses in 2020 is primarily due to the capital project A/00083-40 LED Streetlight Installation expenditure which was incurred in 2019. In addition, the decrease in Transportation services expenses was also driven by the Roads division. In 2020, the Roads division had lower costs in city and regional road winter maintenance as a result of a lighter winter season.

The main source of increase in total expenses relate to the following:

- Protection to persons and property expenses totalled \$31.1 million in 2020, an increase by \$1.1 million compared to the 2019 amount of \$30.0 million. This was mainly due to COVID-19 direct costs incurred in 2020 which includes increased salaries, wages and benefits for essential services such as Fire Suppression and By-Law; as well as increased materials and contracted services such as cleaning costs and personal protective equipment.

EXPENSE

	2020	2019	Change	% Change
General government	\$ 26,229,298	\$ 31,822,711	\$ (5,593,413)	-17.58%
Protection to persons & property	31,067,976	30,013,580	1,054,396	3.51%
Transportation services	17,827,950	22,409,366	(4,581,416)	-20.44%
Environmental services	60,468,060	59,636,539	831,521	1.39%
Health services	1,395,230	1,569,493	(174,263)	-11.10%
Social & family services	1,263,188	1,781,697	(518,509)	-29.10%
Recreation & cultural services	28,689,992	33,639,623	(4,949,631)	-14.71%
Planning & development	5,025,106	5,002,027	23,079	0.46%
Total	\$ 171,966,800	\$ 185,875,036	\$ (13,908,236)	-7.48%

RESERVE AND RESERVE FUNDS

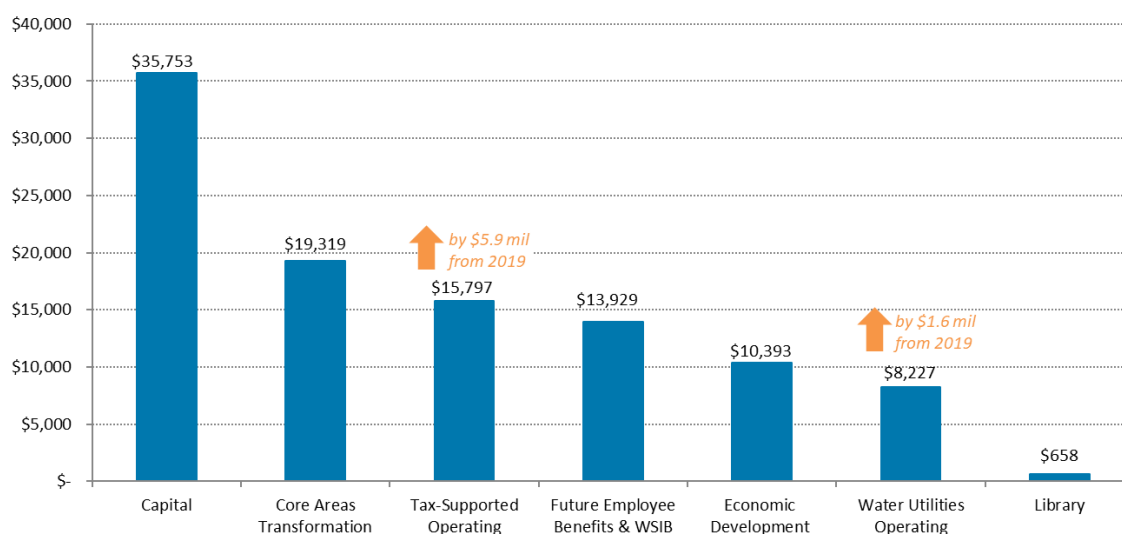
The City of Cambridge has established reserve and reserve funds to provide stability to tax rates in the event of unforeseen economic events, to provide funding for one-time requirements, to make provisions for the acquisition and replacement of infrastructure, and to provide flexibility to manage debt levels.

Reserves and reserve funds totalled \$104.1 million at December 31, 2020, an increase of \$6.8 million from 2019. The main sources of increases are as follows:

- Tax-supported operating reserve and reserve funds totalled \$15.8 million in 2020, an increase of \$5.9 million from 2019 of \$9.9 million. The majority of this increase is the result of funding received through the Safe Restart Agreement. In 2020, the Provincial and Federal Governments partnered to provide one-time emergency assistance to Ontario's municipalities with the support they need to respond to COVID-19 operating costs and pressures. As per the agreement, excess funding will be placed into reserves to support future COVID-19 financial pressures. In 2020, the City implemented cost containment measures to help with the uncertainty surrounding the city's financial position. These measures resulted in sufficient savings in order for the Safe Restart Funding to be used in future years. Therefore in 2020, the City received \$4.4 million in Safe Restart funding, which was then transferred to the Rate Stabilization Reserve and will be used as a source of funding in the 2021 operating budget to mitigate ongoing financial pressures the City is anticipating.
- In addition, the increase in the tax-supported operating reserve and reserve funds is also due to the 2019 year end tax-supported operating surplus of \$1.4 million transferred to the rate stabilization reserve in 2020.
- Water utilities operating reserve funds totalled \$8.2 million in 2020, an increase of \$1.6 million from 2019 of \$6.6 million. The increase is mainly due to the 2019 year end surplus transferred to the rate stabilization reserve funds. In 2020, the water surplus of \$0.6 million was transferred to the Water Rate Stabilization Reserve Fund, and the wastewater surplus of \$0.5 million was transferred to the Wastewater Rate Stabilization Reserve fund. The increase in the water utilities operating reserve funds is also due to the investment income earned in these reserve funds totalling \$0.1 million in 2020. This rate stabilization reserve fund is within the funding target of 5-15% of annual rate revenue requirements, which follows best practices for financial stability.

Although, reserves and reserve fund levels have been increasing, they are not at a sufficient level to adequately be used to provide funding for the replacement of tangible capital assets on a timely basis which is contributing to the infrastructure deficit. Annual transfers to reserves and reserve funds will need to be increased in order to maintain and replace over \$2.7 billion (at replacement cost) capital assets that the city owns. It is anticipated that reserves and reserve funds will decline in the future as the City continues to implement the planned capital expansion and repair and replacement programs to address the infrastructure deficit.

2020 RESERVE AND RESERVE FUNDS (IN THOUSAND DOLLARS)



CONSOLIDATED STATEMENT OF CHANGES IN NET FINANCIAL ASSETS

The purpose of the Statement of Changes in Net Financial Assets is to assist Financial Statement users in fully understanding the nature of the City's financial activities in the period. The statement backs out all of the non-financial activity from the Statement of Operations (e.g. amortization, gains/losses, acquisition and disposal of assets, changes in inventories and prepaid expenses). Thus, the financial impact on the surplus attributable to change in financial assets is an increase of \$0.5 million, compared to last year's increase of \$11.7 million, a difference of \$11.2 million. The main contributors to this year's change in financial assets was the acquisition of tangible capital assets of \$60.2 million, the amortization of tangible capital assets of \$21.6 million as well as the loss on disposal of tangible capital assets of \$0.2 million.

CONSOLIDATED STATEMENT OF CASH FLOWS

The Consolidated Statement of Cash Flows explains how the City financed its activities and met its cash requirements. It also details items not involving cash such as annual amortization and donated tangible capital assets. This schedule reconciles the change in cash and cash equivalents from one year to another. The consolidated cash and cash equivalents position of the City decreased by \$1.0 million to \$59.6 million.

The most significant cash outflows were the acquisition of tangible capital assets of \$60.2 million, the net change in investments of \$10.2 million, and deferred revenue - obligatory reserve funds of \$6.5 million.

The most significant cash inflow was \$9.8 million increase in debt issued.

LOOKING AHEAD - 2021 BUDGET

The COVID-19 pandemic created significant financial pressures globally and across all sectors of the City of Cambridge throughout 2020.

Due to the ongoing pandemic, the City lost revenues and incurred unexpected costs as measures were put in place to control the spread of the virus. As a proactive measure, the City implemented an aggressive Cost Containment Plan to control the financial impact to the greatest extent possible. Financial support to municipalities from the Province of Ontario's Safe Restart Funding will also assist with minimizing the financial burden of the pandemic in 2021.

The Provincial funding in combination with the cost containment efforts, has resulted in a 2021 Operating Budget that continues to provide service levels to the community with a modest tax rate increase of 1.27%, below the rate of inflation at the time Council approved the budget. The Water Utility Budget includes a 0% rate increase for 2021 and a Capital Budget of \$61.6 million provides new infrastructure to meet the needs of a growing community and rehabilitation of existing infrastructure so that assets are maintained in a good state of repair.

Looking ahead, the 2021 Budget aligns with our strategic plan and demonstrates how we are meeting our goals according to seven themes: Community Wellbeing; Governance and Leadership; Arts, Culture, Heritage and Architecture; Environment and Rivers; Economic Development and Tourism; Parks and Recreation; and Transportation and Infrastructure. It is the result of ongoing engagement on public priorities throughout the year, and was guided by community input and direction from City Council.

2021 BUDGET AT A GLANCE

The 2021 budget has been prepared based on Council direction through the 2021 Budget Timeline and Guidelines report to the Budget & Audit Committee in June 2020. The budget includes three components: the tax-supported operating budget, the water utility budget, and the capital budget.

TAX-SUPPORTED OPERATING	WATER UTILITY	CAPITAL INVESTMENT PLAN
<p>1.27% 2021 tax rate increase</p> <p>\$17 Increase per average household</p> <hr/> <p>\$1430 Total City portion per household</p>	<p>0.00% 2021 water utility increase</p> <p>\$0 Increase per average household</p> <hr/> <p>\$1190 Average total per household</p>	<p>The 2021 capital budget includes</p> <p>\$61.6 MILLION</p> <p>of capital investments.</p> <p>The capital budget covers maintenance of existing City assets and the building of new assets.</p>

For the full 2021 Budget and Business Plan, please visit the City of Cambridge website at www.cambridge.ca under Accounting and Budget.

Responsibility for Financial Reporting

The accompanying Consolidated Financial Statements and all other information contained in this Annual Report are the responsibility of the management of The Corporation of the City of Cambridge. The preparation of periodic financial statements involves the use of estimates and approximations because the precise determination of financial information frequently depends on future events. These Consolidated Financial Statements have been prepared by management within the reasonable limits of materiality and within the framework of Canadian generally accepted accounting principles for governments established by the Public Sector Accounting Board of the Chartered Professional Accountants of Canada.

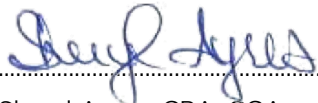
In carrying out its responsibilities, management maintains appropriate systems of internal and administrative controls designed to provide reasonable assurance that transactions are executed in accordance with proper authorization, that assets are properly accounted for and safeguarded, and that financial information produced is relevant and reliable.

Prior to their submission to Council, the Consolidated Financial Statements are reviewed and approved by the Corporate Leadership Team. In addition, management meets periodically with the City's external auditors to approve the scope and timing of their respective audits, to review their findings and to satisfy itself that their responsibilities have been properly discharged.

KPMG LLP, as the City's appointed external auditors have audited the Consolidated Financial Statements. The external auditors have full and free access to management and Council. The Auditors' Report is dated May 31, 2021 and appears on the following pages. Their opinion is based upon an examination conducted in accordance with Canadian generally accepted auditing standards, performing such tests and other procedures as they consider necessary to obtain reasonable assurance that the Consolidated Financial Statements are free of material misstatements and present fairly the financial position and results of operations of the City in accordance with Canadian public sector accounting standards.



David Calder
City Manager



Sheryl Ayres, CPA, CGA
Chief Financial Officer

Independent Auditors' Report



KPMG LLP
115 King Street South
2nd Floor
Waterloo ON N2J 5A3 Canada
Tel 519-747-8800
Fax 519-747-8830

INDEPENDENT AUDITORS' REPORT

To the Mayor and Members of Council, Inhabitants and Ratepayers of the Corporation of the City of Cambridge

Opinion

We have audited the consolidated financial statements of the Corporation of the City of Cambridge (the Entity), which comprise:

- the consolidated statement of the financial position as at December 31, 2020
- the consolidated statement of operations and accumulated surplus for the year then ended
- the consolidated statement of change in net financial assets for the year then ended
- the consolidated statement of cash flows for the year then ended
- and notes to the consolidated financial statements, including a summary of significant accounting policies

(Hereinafter referred to as the “consolidated financial statements”).

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Entity as at December 31, 2020, and its consolidated results of operations, its changes in consolidated net financial assets, and its consolidated cash flows for the year then ended in accordance with Canadian public sector accounting standards.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the “***Auditors' Responsibilities for the Audit of the Financial Statements***” section of our auditors' report.

We are independent of the Entity in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada and we have fulfilled our other responsibilities in accordance with these requirements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.



Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian public sector accounting standards and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Entity's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Entity or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Entity's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements

As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit.

We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion.
- The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.



- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group Entity to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

KPMG LLP

Chartered Professional Accountants, Licensed Public Accountants

May 31, 2021
Waterloo, Canada

Consolidated Statement of Financial Position

AS AT DECEMBER 31, 2020

	2020	2019
Financial assets		
Cash and cash equivalents	\$ 59,577,966	\$ 60,544,881
Taxes and grants-in-lieu receivable (Note 5)	16,349,530	18,379,281
Trade and other receivables (Note 5)	14,661,426	16,646,298
Land held for resale	383,252	-
Investments (Note 6)	219,029,512	208,854,563
	310,001,686	304,425,023
Liabilities		
Accounts payable and accrued liabilities	42,662,936	34,693,309
Employee future benefits (Note 7)	72,722,803	71,305,417
Deferred revenue - obligatory reserve funds (Note 8)	36,270,803	42,776,522
Deferred revenue - other	1,587,805	3,605,819
Long-term debt (Note 9)	45,776,720	41,576,835
	199,021,067	193,957,902
Net financial assets	110,980,619	110,467,121
Non-financial assets		
Tangible capital assets (Note 10)	661,698,396	623,367,616
Inventories of supplies	609,139	763,188
Prepaid expenses	1,619,622	1,497,335
	663,927,157	625,628,139
Accumulated surplus (Note 14)	\$ 774,907,776	\$ 736,095,260

The accompanying notes are an integral part of these financial statements.

Approved by

Kathryn McGarry

Mark S. Moore

Consolidated Statement of Operations and Accumulated Surplus

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Note 13)	2020 Actual	2019 Actual (Note 15)
Revenues			
Taxation	\$ 94,418,200	\$ 94,505,403	\$ 90,463,238
User fees and charges	85,144,600	80,862,512	81,071,814
Penalties and interest on taxes	2,550,000	2,493,156	2,978,059
Investment income	1,557,800	1,654,533	2,592,498
Fines	714,000	463,705	818,063
Government transfers			
Canada	72,000	164,242	308,438
Ontario	1,310,200	5,789,374	1,384,911
Deferred revenue earned	210,200	567,534	202,000
Land sales and other	274,900	3,244,756	6,965,410
Total revenues	186,251,900	189,745,215	186,784,431
Other income			
Grants and transfers related to capital			
Deferred revenue earned		6,220,975	3,757,934
Government transfers - Ontario		84,105	58,509
Government transfers - Federal		7,841,896	4,225,780
Donated tangible capital assets (Note 10)		-	675,000
Share of net income for the year from Cambridge and North Dumfries Energy Plus Inc. (Note 6)		5,070,162	6,219,084
Interest earned on reserves		1,816,963	1,204,416
Total other income		21,034,101	16,140,723
Total revenues and other income	186,251,900	210,779,316	202,925,154
Expenses			
General government	31,299,253	26,229,298	31,822,711
Protection to persons and property	30,565,988	31,067,976	30,013,580
Transportation services	23,164,198	17,827,950	22,409,366
Environmental services	64,851,416	60,468,060	59,636,539
Health services	1,545,976	1,395,230	1,569,493
Social and family services	1,889,400	1,263,188	1,781,697
Recreation and cultural services	34,938,734	28,689,992	33,639,623
Planning and development	4,587,194	5,025,106	5,002,027
Total expenses	192,842,159	171,966,800	185,875,036
Annual surplus	(6,590,259)	38,812,516	17,050,118
Accumulated surplus, beginning of year		736,095,260	719,045,142
Accumulated surplus, end of year		\$ 774,907,776	\$ 736,095,260

The accompanying notes are an integral part of these financial statements.

Consolidated Statement of Change in Net Financial Assets

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020 Budget (Note 13)	2020 Actual	2019 Actual
Annual surplus	\$ (6,590,259)	\$ 38,812,516	\$ 17,050,118
Acquisition of tangible capital assets	-	(60,176,109)	(25,977,407)
Amortization of tangible capital assets	-	21,576,987	20,308,531
Loss on disposal of tangible capital assets	-	186,187	1,335,564
Proceeds on disposal of tangible capital assets	-	82,155	-
Donated tangible capital assets	-	-	(675,000)
Change in supplies inventories	-	154,049	104,303
Change in prepaid expenses	-	(122,287)	(484,031)
Change in net financial assets	(6,590,259)	513,498	11,662,078
Net financial assets, beginning of year	110,467,121	110,467,121	98,805,043
Net financial assets, end of year	\$ 103,876,862	\$ 110,980,619	\$ 110,467,121

The accompanying notes are an integral part of these financial statements.

Consolidated Statement of Cash Flows

FOR THE YEAR ENDED DECEMBER 31, 2020

	2020	2019
Operating		
Annual surplus	\$ 38,812,516	\$ 17,050,118
Sources (uses)		
Taxes and grants-in-lieu receivable	2,029,751	(1,353,292)
Trade and other receivables	1,984,872	(1,828,321)
Accounts payable and accrued liabilities	7,969,627	800,577
Employee future benefits	1,417,386	2,157,075
Deferred revenue - obligatory reserve funds	(6,505,719)	11,693,600
Deferred revenue - other	(2,018,014)	1,494,045
Inventories of supplies	154,049	104,303
Prepaid expenses	(122,287)	(484,031)
Land held for resale	(383,252)	6,519,669
Items not involving cash		
Amortization	21,576,987	20,308,531
Donated tangible capital assets	-	(675,000)
Loss on disposal of tangible capital assets	186,187	1,335,564
Cash provided from operations	65,102,103	57,122,838
Capital		
Acquisition of tangible capital assets	(60,176,109)	(25,977,407)
Proceeds on disposal of tangible capital assets	82,155	-
Net investment in tangible capital assets	(60,093,954)	(25,977,407)
Investing		
Net change in investments	(10,174,949)	(49,940,584)
Financing		
Debt issued	9,778,000	10,706,000
Debt principal repayment	(5,578,115)	(4,508,228)
Net increase in cash from financing activities	4,199,885	6,197,772
Net change in cash	(966,915)	(12,597,381)
Cash and cash equivalents, beginning of year	60,544,881	73,142,262
Cash and cash equivalents, end of year	\$ 59,577,966	\$ 60,544,881

The accompanying notes are an integral part of these financial statements.

Notes to the Consolidated Financial Statements

1. MUNICIPAL STATUS

The Corporation of the City of Cambridge ("the City") was created on January 1, 1973 when the three municipalities of Galt, Preston, and Hespeler and the settlement of Blair were amalgamated into a single legal entity under a new name.

The City operates as a lower tier government in the Province of Ontario, Canada. Cambridge provides municipal services such as fire protection, public works, water distribution, urban planning, recreation and cultural services, and other general government services. The City owns 92.1% of its subsidiary, Cambridge and North Dumfries Energy Plus Inc. and its affiliates.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The consolidated financial statements of the City are the representation of management, prepared in accordance with local government accounting standards established by the Public Sector Accounting Board (PSAB) of the Chartered Professional Accountants of Canada. The following is a summary of the significant accounting policies followed in the preparation of these financial statements:

(A) BASIS OF CONSOLIDATION

(i) Consolidated entities

These consolidated statements reflect the financial assets, liabilities, operating revenues and expenses, reserve funds and reserves, changes in investment in tangible capital assets and cash flows and include the activities of all governmental functions controlled and exercised by the City and the following boards which are under the control of Council:

The Cambridge Public Library Board

Preston Towne Centre Business Improvement Area

Downtown Cambridge Business Improvement Area

Hespeler Village Business Improvement Area

All inter-organizational transactions and balances between these entities have been eliminated.

(ii) Government Business Enterprises

The Cambridge and North Dumfries Energy Plus Inc. and its affiliates are not consolidated but are accounted for on the modified equity basis which reflects the City's investment in the enterprises and its share of net income or loss less dividends received since acquisition. Under the modified equity basis, the enterprises' accounting principles are not adjusted to conform with those of the City and inter-organizational transactions and balances are not eliminated.

(iii) Accounting for Region and School Board transactions

The taxation, other revenues, expenses, assets and liabilities, with respect to the operations of the School Boards and the Regional Municipality of Waterloo, are not reflected in these consolidated financial statements.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(A) BASIS OF CONSOLIDATION - CONTINUED

(iv) Trust funds

Trust funds and their related operations administered by the City are not consolidated, but are reported separately on the Trust Funds Statement of Financial Position and Statement of Continuity (see Note 4).

(B) BASIS OF ACCOUNTING

The City follows the accrual method of accounting for revenues and expenses. Revenues are normally recognized in the year in which they are earned and measurable. Expenses are recognized as they are incurred and measurable as a result of receipt of goods or services and/or the legal obligation to pay.

(C) NON-FINANCIAL ASSETS

Non-financial assets are not normally available to discharge existing liabilities and are held for use in the provision of services. They have useful lives extending beyond the current year and are not intended for sale in the ordinary course of operations. The change in non-financial assets during the year, together with the excess revenues over expenses, provides the consolidated change in net financial assets for the year.

(i) Tangible capital assets

Tangible capital assets are recorded at cost which includes all amounts that are directly attributable to acquisition, construction, development or betterment of the asset. The cost less residual value of the tangible capital assets is amortized on a straight-line basis over their estimated useful lives as follows:

Land	Not Amortized
Buildings	40 to 50 years
Vehicles	
Specialty and fire trucks	9 to 20 years
Vehicles	5 years
Computer hardware and software	5 years
Water and waste plants and networks	
Underground networks	40 to 80 years
Transportation	
Roads	25 to 35 years
Bridges and structures	30 to 50 years
Other	
Machinery and equipment	3 to 15 years
Land improvements	15 to 50 years
Leasehold improvements	24 years

The full amount of annual amortization is charged in year of disposal. Assets under construction are not amortized until the asset is available for productive use.

(ii) Contributions of tangible capital assets (donated)

Tangible capital assets received as contributions are recorded at their fair value at the date of receipt and also are recorded as revenue.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(C) NON-FINANCIAL ASSETS - CONTINUED

(iii) Interest capitalization

The City does not capitalize interest costs associated with the acquisition or construction of a tangible capital asset.

(iv) Works of art and cultural and historic assets

These non-operational heritage assets are not recorded in these financial statements.

(v) Leases

Leases are classified as capital or operating leases. Leases which transfer substantially all of the benefits and risks incidental to ownership of property are accounted for as capital leases. All other leases are accounted for as operating leases and the related lease payments are charged to expenses as incurred.

(vi) Inventories and prepaid expenses

Inventories held for consumption are recorded at the lower of cost and replacement cost.

Prepaid expenses relate to expenditures incurred in the current period which relate to and will be expensed in a future fiscal period.

(D) EMPLOYEE FUTURE BENEFITS

The contributions to a multi-employer, defined benefit plan are expensed when the contributions are due. The costs of post-employment benefits are recognized when the event that obligates the City occurs. Costs include projected future income payments, health care continuation costs, and fees paid to independent administrators of these plans, calculated on a present value basis.

The costs of post-employment benefits are actuarially determined using the projected benefits method prorated on service and management's best estimate of retirement ages of employees, salary escalation, and expected health care costs. Any gains or losses from changes in assumptions or experience are amortized over the average remaining service period for active employees.

(E) CASH AND CASH EQUIVALENTS

Cash and cash equivalents are comprised of accounts maintained at chartered financial institutions with an original maturity of three months or less.

(F) INVESTMENTS

Investments generally consist of high grade bonds, guaranteed investment certificates, and interest rate savings accounts, and are recorded at the lower of cost plus accrued interest and market value. Investment income is reported as revenue in the period earned. Investment income earned on obligatory reserve funds is considered deferred until the funds are applied.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - CONTINUED

(G) REVENUE RECOGNITION

Revenues are recognized in the period in which the transactions or events occurred that gave rise to the revenues. All revenues are recorded on an accrual basis, except when the accruals cannot be determined with a reasonable degree of certainty or when their estimation is impracticable.

Government transfers are recognized as revenues when the transfer is authorized and any eligibility criteria are met, except to the extent that transfer stipulations give rise to an obligation that meets the definition of a liability. Transfers are recorded as deferred revenue when transfer stipulations give rise to a liability. Transfer revenue is recognized in the statement of operations as the stipulation liabilities are settled.

Government transfers, contributions, and other amounts are received from third parties pursuant to legislation, regulation, or agreement and may only be used in the conduct of certain programs, in the completion of specific work, or the purchase of tangible capital assets. In addition, certain user charges and fees are collected for which the related services have yet to be performed. Revenue is recognized in the period when the related expenses are incurred, services performed, or the tangible assets are acquired.

Tax revenue is recognized when it is authorized and in the period for which the tax is levied. Tax revenue reported relates to property taxes.

(H) LAND HELD FOR RESALE

Land held for resale is recorded at the lower of cost and net realizable value. Cost includes amounts for land acquisition and improvements to prepare the land for sale or servicing.

(I) LIABILITY FOR CONTAMINATED SITES

Contaminated sites are a result of contamination being introduced into air, soil, water or sediment of a chemical, organic or radioactive material or live organism that exceeds an environmental standard. The liability is recorded net of any expected recoveries. A liability for remediation of contaminated sites is recognized when all the following criteria are met:

- i. an environmental standard exists;
- ii. contamination exceeds the environmental standard;
- iii. the City:
 - is directly responsible; or
 - accepts responsibility; and
- iv. a reasonable estimate of the amount can be made.

A liability for contaminated sites has not been accrued for as of December 31, 2020.

(J) USE OF ESTIMATES

The preparation of financial statements requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities at the date of the financial statements, and the reported amounts of revenues and expenses during the year. These estimates and assumptions, including employee benefits payable, taxation assessment appeals, legal claims provisions, liability for contaminated sites, the valuation of tangible capital assets and their related useful lives and amortization, are based on management's best information and judgement and may differ significantly from future actual results.

3. OPERATIONS OF SCHOOL BOARDS AND THE REGION OF WATERLOO

Further to note (2) (a) (iii), the taxation, other revenues, and requisitions of the School Boards and the Regional Municipality of Waterloo are comprised of the following:

	School Boards	Region of Waterloo
Taxation and user charges	\$ 66,970,312	\$ 171,900,359
Share of payment in lieu of taxes	64,287	690,837
Amounts requisitioned	\$ 67,034,599	\$ 172,591,196

4. TRUST FUNDS

Trust funds administered by the City amounting to **\$11,084,311** (2019 - \$10,741,563), have not been included in the Consolidated Statement of Financial Position nor have their operations been included in the Consolidated Statement of Operations and Accumulated Surplus. The trust funds under administration are composed of the following:

2020

	Balance, beginning of year	Receipts	Expenditures	Balance, end of year
Cemetery Care and Maintenance Fund	\$ 6,450,926	\$ 379,599	\$ 119,859	\$ 6,710,666
Cemetery Care and Maintenance Monuments	564,425	24,219	10,419	578,225
Cemetery Charges Prepaid	3,279,338	181,726	110,431	3,350,633
Election Surplus	4,264	78	-	4,342
Arthur White Scholarship Fund	15,436	282	400	15,318
C.I.T.C. Training Cambridge	17,199	315	-	17,514
Prepaid Rent	10,143	186	-	10,329
School of Architecture Bursary	54,289	992	1,386	53,895
Ancient Mariners Canoe Club Fund	27,831	491	1,500	26,822
Allan Reuter Centre Renovation	29,875	618	-	30,493
Fiddlesticks Neighbourhood Association	184,858	3,385	-	188,243
Cambridge Rowing Club	1,496	27	-	1,523
David Durward Centre	36,027	650	4,998	31,679
G.E. (Ted) Wake Lounge Seniors Fund	13,662	225	2,000	11,887
Arts Guild Improvement	51,235	938	-	52,173
Cambridge Arts Guild	559	10	-	569
Total	\$ 10,741,563	\$ 593,741	\$ 250,993	\$ 11,084,311

2019

	Balance, beginning of year	Receipts	Expenditures	Balance, end of year
Cemetery Care and Maintenance Fund	\$ 6,108,409	\$ 506,936	\$ 164,419	\$ 6,450,926
Cemetery Care and Maintenance Monuments	548,525	30,477	14,577	564,425
Cemetery Charges Prepaid	3,204,173	213,236	138,071	3,279,338
Election Surplus	4,155	109	-	4,264
Arthur White Scholarship Fund	15,444	392	400	15,436
C.I.T.C. Training Cambridge	16,760	439	-	17,199
Prepaid Rent	9,884	259	-	10,143
School of Architecture Bursary	52,903	1,386	-	54,289
Ancient Mariners Canoe Club Fund	20,457	7,374	-	27,831
Allan Reuter Centre Renovation	21,768	10,669	2,562	29,875
Fiddlesticks Neighbourhood Association	120,539	64,319	-	184,858
Cambridge Rowing Club	1,458	38	-	1,496
David Durward Centre	33,353	6,970	4,296	36,027
G.E. (Ted) Wake Lounge Seniors Fund	13,313	349	-	13,662
Arts Guild Improvement	43,445	7,790	-	51,235
Cambridge Arts Guild	545	14	-	559
Total	\$ 10,215,131	\$ 850,757	\$ 324,325	\$ 10,741,563

5. TAXES AND ACCOUNTS RECEIVABLE

Taxes receivable and accounts receivable are reported net of a valuation allowance of **\$6,484,591** (2019 - \$5,438,110) and **\$317,442** (2019 - \$285,452) respectively.

6. INVESTMENTS

Investments are comprised of the following:

	2020	2019
Investment in Cambridge and North Dumfries Energy Plus Inc.		
Capital Stock	\$ 37,792,000	\$ 37,792,000
Increase in equity since inception	53,579,489	51,449,216
	91,371,489	89,241,216
Marketable securities	127,658,023	119,613,347
Total investments	\$ 219,029,512	\$ 208,854,563

Marketable securities have a market value of **\$128,576,023** (2019 - \$120,048,604).

On August 1, 2000, pursuant to requirements of the Ontario Government's Electricity Competition Act (Bill 35), the net assets of the Hydro Electric Commission of Cambridge and North Dumfries were transferred to Cambridge and North Dumfries Energy Plus Inc. ("Energy Plus") and affiliated companies. Energy Plus and affiliates will carry on the former business of the Commission with all its rights, duties, obligations and responsibilities from the date of transfer. The City of Cambridge owns 92.1% of Energy Plus and the change in the cost of the original investment by return of capital and its proportionate share of the consolidated net income of Energy Plus for the year ended December 31, 2020 is as follows (see note 2(a) (ii)):

	2020	2019
Investment, beginning of year	\$ 89,241,216	\$ 86,176,128
Increase in equity for year:		
Share of net income for year	5,070,162	6,219,084
Dividends received during year	(2,939,889)	(3,153,996)
Net increase for year	2,130,273	3,065,088
Investment, end of year	\$ 91,371,489	\$ 89,241,216

6. INVESTMENTS - CONTINUED

The following table provides condensed financial information in respect of Energy Plus for its fiscal 2020 year:

	2020 (000's)	2019 (000's)
Financial position		
Current assets	\$ 58,689	\$ 42,256
Capital assets	193,011	181,121
Goodwill	18,965	18,965
Other assets	6,055	3,328
Total assets	276,720	245,670
Liabilities		
Current liabilities	40,923	72,614
Long-term liabilities	144,588	81,248
Total liabilities	185,511	153,862
Net assets	91,209	91,808
Statement of operations		
Revenues	256,388	234,183
Operating expenses	(249,004)	(226,851)
Non-operating revenues (expenses)	(97)	1,361
Payments in lieu of corporate income taxes	(1,782)	(1,940)
Net income	5,505	6,753
City's share of net income - 92.1%	\$ 5,070	\$ 6,220

7. EMPLOYEE AND POST EMPLOYMENT BENEFITS

The City provides certain employee benefits which will require funding in future periods. An actuarial estimate of future liabilities has been completed and forms the basis for the estimated liability reported in these financial statements. All liabilities were estimated by an actuarial update as at December 31, 2019.

	2020	2019	Change
Post-employment benefits	\$ 60,976,666	\$ 60,141,156	\$ 835,510
Sick leave benefits	7,077,342	6,831,414	245,928
Workplace safety & insurance benefits	4,668,795	4,332,847	335,948
	\$ 72,722,803	\$ 71,305,417	\$ 1,417,386

The significant actuarial assumptions adopted in measuring the City's accrued benefit obligations for the accumulated sick leave and post-employment benefit entitlements at December 31, 2020, are as follows:

	Sick leave and post-employment benefits	Library post-employment benefits
Future cost of long term debt	3.75%	3.00%
Future inflation rates	1.75%	1.75%
Future salaries escalations	2.75%	
Future dental premium rates escalations	3.75%	3.75%
Future health care premium rates		
2020	6.42%	6.08%
Declining by	2028 to 3.75%	2027 to 3.75%

Information about the City's benefit plan is as follows:

	2020	2019
Accrued Liability		
Balance, beginning of the year	\$ 71,305,417	\$ 69,148,342
Current service cost	1,948,908	2,166,799
Plan amendment	-	1,117,560
Interest cost	2,740,755	2,769,259
Amortization of net actuarial loss	124,472	(238,324)
Benefit payments	(3,396,749)	(3,658,219)
Balance, end of the year	\$ 72,722,803	\$ 71,305,417

A) PENSION PLAN

The City makes contributions to the Ontario Municipal Employees Retirement System ("OMERS"), which is a multi-employer plan, on behalf of members of its staff. The Plan is a defined benefit plan, which specifies the amount of retirement benefit to be received by the employees based on the lengths of service and rates of pay. Employee contributions are matched by the City.

The amount contributed to OMERS for 2020 was **\$6,109,071** (2019 - \$5,918,336) for current service and is included as an expense on the consolidated statement of operations.

The OMERS pension plan has a deficit. The last available report for the OMERS plan was on December 31, 2020. At that time the plan reported a \$3.2 billion actuarial deficit (2019 - \$3.4 billion), based on actuarial liabilities of \$113.1 billion (2019 - \$107.7 billion) and actuarial net assets of \$109.8 billion (2019 - \$104.3 billion). If actuarial surpluses are not available to offset the existing deficit and subsidize future contributions, increases in contributions will be required in the future.

7. EMPLOYEE AND POST EMPLOYMENT BENEFITS - CONTINUED

B) POST-EMPLOYMENT BENEFITS

The City makes available to qualifying employees who retire before the age of 65, the opportunity to continue their coverage for such benefits as extended health and drugs, dental care, and life insurance. Coverage ceases at the age of 65 except for life insurance and extended health and drugs. In addition, changes in assumptions, and experience gains and losses are amortized on a straight-line basis over 11 years, which represents the expected average remaining service life of the employee group. Amortization is calculated beginning in the year following the year of occurrence of the actuarial gains or losses. In fiscal 2019, an actuarial valuation report estimated the actuarial loss for the above mentioned post-employment benefits to be \$5,834,084 which is being amortized at \$486,174 per year.

The actuarial valuation report estimated the liability for the above mentioned employee future benefits to be **\$60,976,666** (2019 - \$60,141,156) at year end based on present value of the current obligation for past and current employees.

C) SICK LEAVE

Under the sick leave benefit plan, unused sick leave can accumulate and certain employees may become entitled to a cash payment when they leave the City's employment. In addition, adjustments arising from the plan amendment, changes in assumptions, and experience gains and losses are amortized on a straight-line basis over 12 years, which represents the expected average remaining service life of the employee group. Amortization is calculated beginning in the year following the year of occurrence of the actuarial gains or losses. In fiscal 2019, an actuarial valuation report estimated the actuarial gain for the above mentioned sick leave to be \$1,710,318 which is being amortized at \$131,563 per year.

The liability for these accumulated days based on an actuarial assessment, to the extent that they have vested and could be taken in cash by an employee on termination or retirement, amounted to **\$7,077,342** (2019 - \$6,831,414) at the end of the year. An amount of **\$430,787** (2019 - \$723,501) was paid to employees who either changed union groups or left the City's employment during the current year.

The reserve fund was established to fund the cost of future employee benefits provided by the City. The balance at the end of the year was **\$11,302,127** (2019 - \$10,442,213).

D) WORKPLACE SAFETY & INSURANCE

In 1996, in order to decrease workers' compensation expense, the City assumed the risk of workers' compensation coverage.

The potential liability, based on an actuarial valuation update for all existing claims as at December 31, 2020 amounted to **\$4,668,795** (2019 - \$4,332,847).

A self-insurance Reserve Fund for Workers' Compensation was established which, at December 31, 2020, amounted to **\$2,626,993** (2019 - \$2,540,818). Premiums which otherwise could be paid to Workplace Safety & Insurance Board are paid into the fund and workers' compensation claims are charged to the fund.

8. DEFERRED REVENUE - OBLIGATORY RESERVE FUNDS

A requirement of the Public Sector Accounting Board, of the Chartered Professional Accountants of Canada, is that obligatory reserves be reported as deferred revenue, as these are restricted revenue. This requirement is in place as provincial legislation restricts how these funds may be used and under certain circumstances these funds may be refunded. Deferred revenue balances are as follows:

	2020	2019
Receipts		
Development charges and user fees	\$ 4,921,059	\$ 13,524,575
Gas tax funding	3,941,283	8,053,516
Investment income	657,844	84,610
	9,520,186	21,662,701
Deferred revenue recognized and other adjustments	(16,025,905)	(9,969,101)
Change in deferred revenue	(6,505,719)	11,693,600
Deferred revenue, beginning of year	42,776,522	31,082,922
Deferred revenue, end of year	36,270,803	42,776,522
Represented as follows:		
Development charges	28,925,420	31,137,395
Recreational land	(182,352)	176,429
Building permits	3,131,469	3,387,208
Gas tax funding	4,396,266	8,075,490
	\$ 36,270,803	\$ 42,776,522

9. LONG-TERM DEBT

The City has assumed the responsibility for the payment of principal and interest charges on certain debt issued by the Region of Waterloo, which in fiscal 2020 amounted to **\$9,778,000** (2019 - \$10,706,000).

The City has assumed responsibility for the payment of principal and interest charges on certain long-term debt issued by the Region of Waterloo. At the end of the year, the total outstanding principal amount of this liability is **\$45,776,720** (2019 - \$41,576,835). This debt bears interest at rates ranging from 1.15% to 3.95% per annum.

Principal repayments required over the next 5 years and thereafter are as follows:

2021 -	\$5,360,760
2022 -	4,376,760
2023 -	4,438,760
2024 -	4,512,760
2025 -	4,531,760
Thereafter -	<u>22,555,920</u>
	\$45,776,720

Interest charges for fiscal 2020 relating to long-term debt were **\$1,092,103** (2019 - \$981,743).

The City has enacted and passed by-laws authorizing the issue of debentures, not to exceed \$24.54 million, for the rehabilitation of existing assets and construction or purchase of new assets contained in the Capital Funding Program.

10. TANGIBLE CAPITAL ASSETS

	Land	Land improvements	Buildings	Leasehold improvements	Infrastructure	Information technology	Machinery & equipment	Vehicles	Assets under construction	Total
2020										
Cost										
Balance, beginning of year	\$ 94,465,880	\$ 86,295,348	\$ 179,229,144	\$ 4,776,537	\$ 508,694,213	\$ 16,249,414	\$ 19,168,706	\$ 20,752,125	\$ 48,135,311	\$ 977,766,678
Additions	642,790	2,671,064	2,662,111	-	21,485,473	2,689,383	938,027	957,015	62,745,271	94,791,134
Disposals	-	179,878	-	438,412	1,813,789	173,565	804,875	537,541	34,615,025	38,563,085
Cost, end of year	95,108,670	88,786,534	181,891,255	4,338,125	528,365,897	18,765,232	19,301,858	21,171,599	76,265,557	1,033,994,727
Accumulated amortization										
Balance, beginning of year	-	41,867,067	75,996,887	1,161,654	208,719,135	7,849,028	7,434,308	11,370,983	-	354,399,062
Disposals	-	179,878	-	280,096	1,707,568	173,565	801,070	537,541	-	3,679,718
Amortization expense	-	2,101,011	4,096,175	161,500	8,655,321	3,334,386	1,930,541	1,298,053	-	21,576,987
Accumulated amortization, end of year	-	43,788,200	80,093,062	1,043,058	215,666,888	11,009,849	8,563,779	12,131,495	-	372,296,331
Net book value, end of year	\$ 95,108,670	\$ 44,998,334	\$ 101,798,193	\$ 3,295,067	\$ 312,699,009	\$ 7,755,383	\$ 10,738,079	\$ 9,040,104	\$ 76,265,557	\$ 661,698,396
2019 (Note 15)										
Cost										
Balance, beginning of year	\$ 91,946,840	\$ 83,307,013	\$ 155,313,787	\$ 4,438,819	\$ 462,895,510	\$ 13,235,394	\$ 9,375,814	\$ 17,436,218	\$ 118,262,040	\$ 956,211,435
Additions	2,519,040	3,218,848	23,915,357	337,718	47,837,676	3,835,710	10,316,151	4,726,354	30,366,121	127,072,975
Disposals	-	230,513	-	-	2,038,973	821,690	523,259	1,410,447	100,492,850	105,517,732
Cost, end of year	94,465,880	86,295,348	179,229,144	4,776,537	508,694,213	16,249,414	19,168,706	20,752,125	48,135,311	977,766,678
Accumulated amortization										
Balance, beginning of year	-	40,111,989	72,222,373	1,008,158	202,162,796	6,292,514	5,332,666	10,721,635	-	337,852,131
Disposals	-	230,513	-	-	1,627,985	821,690	519,904	561,508	-	3,761,600
Amortization expense	-	1,985,591	3,774,514	153,496	8,184,324	2,378,204	2,621,546	1,210,856	-	20,308,531
Accumulated amortization, end of year	-	41,867,067	75,996,887	1,161,654	208,719,135	7,849,028	7,434,308	11,370,983	-	354,399,062
Net book value, end of year	\$ 94,465,880	\$ 44,428,281	\$ 103,232,257	\$ 3,614,883	\$ 299,975,078	\$ 8,400,386	\$ 11,734,398	\$ 9,381,142	\$ 48,135,311	\$ 623,367,616

- (a) During the year, roads and underground networks contributed to the City totalled **\$Nil** (2019 - \$675,000) and were capitalized at their fair value at the time of receipt.
- (b) Amortization expense for the year amounts to **\$21,576,987** (2019 - \$20,308,531).

11. GENERAL INSURANCE COVERAGE

In order to decrease insurance premiums, the City has undertaken a portion of the risk through increased deductibles. The deductibles generally range up to \$50,000 depending on the types of claims. Insurance coverage is in place for claims in excess of these deductibles up to various policy limits.

The City has made provision for a Reserve for Self-Insurance for various types of insurance, the balance of which at December 31, 2020 amounted to **\$2,021,485** (2019 - \$2,183,498), and is reported in Note 14 under Reserves. The City budgets annually for claims related to self-insurance and the difference between budgeted and actual claims during the year is drawn from the reserve fund. In 2020 the amount drawn from the reserve was **\$230,506** (2019 - \$126,962). Claims for all forms of self-insurance during the year amounting to **\$519,970** (2019 - \$391,491), including adjusters' fees and costs, are reported as an expenditure on the Consolidated Statement of Operations and Accumulated Surplus.

The City has an agreement with members of the Waterloo Region municipalities to purchase property damage and public liability insurance on a group basis and share a retained level of risk. The members pay an annual levy to fund insurance coverage, losses, and contribute to a surplus. The pool has purchased insurance to fund losses above a pre-determined deductible and any losses above a pre-determined total in any year.

12. CONTINGENT LIABILITIES

The City is involved in several legal suits of varying dollar amounts, the outcome of which is not presently determinable. No provision for possible liability has been recorded in these financial statements.

In the event the City is found liable, any amounts not recoverable from City's insurers will be adjusted against future revenues.

13. BUDGET FIGURES, UNAUDITED

Budget figures reported on the Consolidated Statement of Operations and Accumulated Surplus are based on the 2020 municipal operating and water/wastewater budgets as approved by Council on February 3, 2020 and December 12, 2019 respectively, and include subsequent amendments.

Approved budget figures have been reclassified and adjusted for the purposes of these financial statements to comply with Public Sector Accounting Board ("PSAB") reporting requirements. The chart below reconciles the approved operating budgets to the amended budget figures:

	Budget Amount
Approved operating budget revenues	\$ 194,213,100
Budget amendments and reallocations	
PSAB reporting adjustments:	
Dividends from Cambridge and North Dumfries Energy Plus Inc.	(3,745,000)
Contributions from reserves and reserve funds	(4,216,200)
Net operating budget revenues	\$ 186,251,900
Approved operating budget expenses	\$ 194,213,100
Budget amendments and reallocations	
PSAB reporting adjustments:	
Amortization of tangible capital assets	20,308,531
Non-tangible capital asset expenditures	7,481,553
Unfunded accrual for employee future benefit obligation	2,157,075
Contribution to reserves and reserve funds	(25,413,300)
Debt principal repayments	(5,904,800)
Net operating budget expenses	192,842,159
Net expenses before other income	\$ (6,590,259)

14. ACCUMULATED SURPLUS

Accumulated surplus consists of individual surpluses, reserve funds and reserves as follows:

	2020	2019
Reserve funds		
Capital Works	\$ 5,748,042	\$ 5,434,953
Capital Works Debt Retirement	1,065,352	970,988
Capital Works Committed	1,189,345	1,166,622
Waterwater Capital	7,355,214	8,846,916
Wastewater Rate Stabilization	4,038,534	3,219,358
Water System Capital	10,395,628	9,397,207
Water Rate Stabilization	4,188,547	3,398,519
Heritage Conservation	79,117	69,147
Cemetery	606,445	525,681
Equipment	4,178,358	4,305,109
Facility Maintenance	3,912,100	4,398,737
Archives	39,999	39,209
Election	301,813	272,101
Winter Maintenance	293,512	22,326
Soccer Facility Capital	229,886	216,334
Library	658,139	694,809
Public Art	221,186	192,076
Energy Conservation	1,643,780	1,590,807
Economic Development	10,392,796	10,594,263
Cash in Lieu of Parking	25,832	25,322
Self Insurance	2,021,485	2,183,498
Future Employee Benefits	11,302,127	10,442,213
Workplace Safety and Insurance	2,626,993	2,540,818
Affordable Housing	17,389	17,045
Replacement Tree Planting	122,278	129,572
Municipal Accomodation Tax	365,553	161,086
Core Areas Transformation	19,318,523	20,133,532
Jacob Hespeler Field Capital	247,276	226,834
Total reserves funds	92,585,249	91,215,082
Reserves		
Hydro Dividend Stabilization	\$ 1,040,821	\$ 2,049,432
Contaminated Sites Grant Program	547,980	547,980
Building Revitalization Program	327,014	218,950
Rate Stabilization	9,574,476	3,222,606
Total reserves	11,490,291	6,038,968
Total reserves funds and reserves	104,075,540	97,254,050

14. ACCUMULATED SURPLUS - CONTINUED

	2020	2019
Surpluses		
Invested in tangible capital assets	661,698,396	623,367,616
Invested in repair and replacement of assets	27,788,349	35,877,954
Investment in Government Business Enterprise	91,371,489	89,241,216
Sanitary Sewage Systems	3,163,899	862,490
Water Supply System	857,589	711,999
General revenue fund	3,220,027	969,225
Library board	726,503	620,111
Business improvements areas	122,255	72,851
Land held for resale	383,252	-
Amounts to be recovered		
Employee benefit and post-employment liabilities	(72,722,803)	(71,305,417)
Long-term debt	(45,776,720)	(41,576,835)
Total surplus	670,832,236	638,841,210
Accumulated surplus	\$ 774,907,776	\$ 736,095,260

15. COMPARATIVE FIGURES

Certain of the prior year's comparative figures have been restated to conform to the current year's presentation.

16. SEGMENTED INFORMATION

The City of Cambridge is a diversified municipal government institution that provides a wide range of services to its citizens, including fire, road, water distribution, sewer collection/conveyance, storm sewer, libraries, and community services.

Segmented information has been prepared by major functional classification of activities provided, consistent with the Consolidated Statement of Operations and Accumulated Surplus and provincially legislated requirements.

For each reported segment, revenues and expenses represent both amounts that are directly attributable to the segment and amounts that are allocated on a reasonable basis.

The accounting policies used in these segments are consistent with those followed in the preparation of the consolidated financial statements as disclosed in Note 2.

16. SEGMENTED INFORMATION - CONTINUED

FOR THE YEAR ENDED DECEMBER 31, 2020

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Total
Revenue									
Taxation	\$ 29,734,281	\$ 26,039,700	\$ 11,291,700	\$ 776,622	\$ 471,900	\$ 418,800	\$ 22,186,400	\$ 3,586,000	\$ 94,505,403
User fees and charges	1,604,444	3,035,916	2,308,998	69,575,298	833,988	102,751	2,380,359	1,020,758	80,862,512
Penalties and interest on taxes	2,493,156	-	-	-	-	-	-	-	2,493,156
Investment income	1,638,512	-	16,021	-	-	-	-	-	1,654,533
Fines	-	70,591	393,114	-	-	-	-	-	463,705
Government transfers - Canada	16,682	-	3,920	-	-	-	143,640	-	164,242
Government transfers - Ontario	136,879	4,367,100	44,643	-	-	983,898	246,031	10,823	5,789,374
Deferred revenue earned	32,000	357,334	168,200	-	-	-	10,000	-	567,534
Land sales and other	268,680	-	617,383	(73,206)	394,450	-	1,138,561	898,888	3,244,756
Total revenue	35,924,634	33,870,641	14,843,979	70,278,714	1,700,338	1,505,449	26,104,991	5,516,469	189,745,215
Other income									
Grants and transfers related to capital									
Deferred revenue earned	(82,719)	(32,035)	1,040,313	3,266,051	-	-	1,324,252	705,113	6,220,975
Government transfers - Ontario	-	-	84,105	-	-	-	-	-	84,105
Government transfers - Federal	-	-	3,420,731	3,916,155	-	-	505,010	-	7,841,896
Share of net income for the year from Cambridge and North Dumfries Energy Plus Inc.	5,070,162	-	-	-	-	-	-	-	5,070,162
Interest earned on reserves	504,573	-	167,273	493,142	9,232	-	29,551	613,192	1,816,963
Total other income	5,492,016	(32,035)	4,712,422	7,675,348	9,232	-	1,858,813	1,318,305	21,034,101
Total revenues and other income	41,416,650	33,838,606	19,556,401	77,954,062	1,709,570	1,505,449	27,963,804	6,834,774	210,779,316
Expenses									
Salaries, wages and employee benefits	20,474,847	26,603,552	8,111,605	5,662,431	992,552	1,143,179	14,135,373	3,644,225	80,767,764
Long term debt charges	89,809	-	228,095	300,653	-	-	473,546	-	1,092,103
Materials	4,810,896	1,458,192	2,545,732	4,184,911	112,134	42,737	3,603,195	632,745	17,390,542
Contracted services	2,993,110	1,869,308	2,050,590	37,344,922	86,398	61,972	2,663,025	252,821	47,322,146
Rents and financial expenses	930,594	133,766	215,394	(89,493)	-	-	33,045	71,409	1,294,715
External transfers	341,732	-	4,700	-	-	-	1,765,067	411,044	2,522,543
Amortization of tangible capital assets	3,134,526	714,232	5,296,576	7,069,177	54,021	-	5,308,455	-	21,576,987
Interfunctional adjustments	(6,546,216)	288,926	(624,742)	5,995,459	150,125	15,300	708,286	12,862	-
Total expenses	26,229,298	31,067,976	17,827,950	60,468,060	1,395,230	1,263,188	28,689,992	5,025,106	171,966,800
Annual surplus (deficit)	\$ 15,187,352	\$ 2,770,630	\$ 1,728,451	\$ 17,486,002	\$ 314,340	\$ 242,261	\$ (726,188)	\$ 1,809,668	\$ 38,812,516

FOR THE YEAR ENDED DECEMBER 31, 2019 (NOTE 15)

	General Government	Protection Services	Transportation Services	Environmental Services	Health Services	Social and Family Services	Recreation and Cultural Services	Planning and Development	Total
Revenue									
Taxation	\$ 27,621,842	\$ 25,082,600	\$ 10,578,100	\$ 885,296	\$ 353,800	\$ 385,500	\$ 22,009,100	\$ 3,547,000	\$ 90,463,238
User fees and charges	1,886,062	4,381,180	2,509,123	64,956,470	1,006,346	452,889	5,055,584	824,160	81,071,814
Penalties and interest on taxes	2,978,059	-	-	-	-	-	-	-	2,978,059
Investment income	2,592,498	-	-	-	-	-	-	-	2,592,498
Fines	(11,336)	100,807	728,592	-	-	-	-	-	818,063
Government transfers - Canada	54,634	-	-	-	-	-	253,804	-	308,438
Government transfers - Ontario	242,479	-	2,930	-	-	1,044,807	84,286	10,409	1,384,911
Deferred revenue earned	32,000	-	160,000	-	-	-	10,000	-	202,000
Land sales and other	183,719	(848,939)	278,806	(40,807)	425,230	-	2,165,705	4,801,696	6,965,410
Total revenue	35,579,957	28,715,648	14,257,551	65,800,959	1,785,376	1,883,196	29,578,479	9,183,265	186,784,431
Other income									
Grants and transfers related to capital									
Deferred revenue earned	(1,396,598)	391,899	2,577,094	792,565	-	-	1,769,921	(376,947)	3,757,934
Government transfers - Ontario	-	-	58,509	-	-	-	-	-	58,509
Government transfers - Federal	268,757	-	1,582,749	1,937,390	-	-	436,884	-	4,225,780
Donated tangible capital assets	-	-	-	-	-	-	675,000	-	675,000
Share of net income for the year from Cambridge and North Dumfries Energy Plus Inc.	6,219,084	-	-	-	-	-	-	-	6,219,084
Interest earned on reserves	275,250	-	104,236	313,870	5,636	-	19,394	486,030	1,204,416
Total other income	5,366,493	391,899	4,322,588	3,043,825	5,636	-	2,901,199	109,083	16,140,723
Total revenues and other income	40,946,450	29,107,547	18,580,139	68,844,784	1,791,012	1,883,196	32,479,678	9,292,348	202,925,154
Expenses									
Salaries, wages and employee benefits	18,124,056	24,977,407	8,414,693	5,915,721	1,165,503	1,455,767	16,312,844	3,357,785	79,723,776
Long term debt charges	97,933	-	211,834	138,991	-	-	532,985	-	981,743
Materials	6,975,719	2,501,448	6,151,581	3,348,842	63,871	179,735	5,149,407	435,277	24,805,880
Contracted services	3,776,897	1,676,498	2,773,205	36,585,406	124,422	141,146	3,476,090	558,559	49,112,223
Rents and financial expenses	5,661,979	132,278	216,190	1,539,272	-	-	29,675	68,287	7,647,681
External transfers	933,378	-	4,700	-	-	-	1,729,043	628,081	3,295,202
Amortization of tangible capital assets	2,725,057	573,203	4,931,636	6,544,177	35,176	-	5,499,282	-	20,308,531
Interfunctional adjustments	(6,472,308)	152,746	(294,473)	5,564,130	180,521	5,049	910,297	(45,962)	-
Total expenses	31,822,711	30,013,580	22,409,366	59,636,539	1,569,493	1,781,697	33,639,623	5,002,027	185,875,036
Annual surplus (deficit)	\$ 9,123,739	\$ (906,033)	\$ (3,829,227)	\$ 9,208,245	\$ 221,519	\$ 101,499	\$ (1,159,945)	\$ 4,290,321	\$ 17,050,118

STATISTICS

Statistics

GENERAL STATISTICS

	2020	2019	2018	2017	2016
Population at the end of the year*	140,850	139,350	136,810	135,060	133,900
Area in acres at the end of the year*	28,556	28,556	28,556	28,556	28,556
Employees - continuous full-time positions**	652	646	643	610	609
Number of households*	51,140	50,420	49,920	49,160	48,640
Value of permits	258,443,157	456,879,030	235,851,648	387,235,986	356,417,228
Building permits issued: *					
Residential properties (6 units or less)	711	1,198	623	500	386
Multi-residential properties (7 units or more)	7	5	162	3	12
All other property classes	533	439	185	569	961
Total number of building permits issued	1,251	1,642	970	1,072	1,359

* Source: Development & Infrastructure Department, City of Cambridge. This information is reviewed and updated on an annual basis with the most up to date information available at that time.

** Source: Corporate Services Department, City of Cambridge. Positions are stated in either full time or part time equivalents.

TAXATION STATISTICS

Taxable assessments (thousand dollars)		2020	2019	2018	2017	2016
Residential, multi residential & farm	\$	14,600,204	\$ 14,472,582	\$ 14,228,810	\$ 14,061,956	\$ 12,014,400
Commercial - all classes		2,652,852	2,635,635	2,618,501	2,585,768	2,178,299
Industrial - all classes		929,345	911,268	896,838	917,196	863,330
Pipeline & managed forests		35,786	34,634	34,239	34,026	29,970
Total taxable assessments	\$	18,218,187	\$ 18,054,119	\$ 17,778,388	\$ 17,598,946	\$ 15,085,999

Taxes receivable		2020	2019	2018	2017	2016
Taxes receivable, beginning of year	\$	18,379,281	\$ 17,025,989	\$ 15,624,234	\$ 19,036,695	\$ 18,787,087
Plus:						
Amounts added to tax bills for collection purposes only		1,510,827	2,840,634	2,142,595	2,134,119	2,496,174
Tax amounts levied in the year		297,349,549	285,400,845	277,440,284	268,428,961	259,710,383
Current year penalties & interest		3,670,845	2,978,059	2,614,718	3,020,865	2,957,432
Adjustment for allowance		-	-	-	1,267,419	-
Appeal Accruals		1,046,481	-	-	-	-
Less:						
Total cash collections		300,966,329	286,508,812	277,217,824	272,115,054	259,368,735
Tax adjustments before allowances		4,014,287	3,719,857	3,951,904	6,530,299	5,900,565
Tax adjustments not applied to taxation		(550,852)	(362,422)	(373,886)	(381,528)	(354,919)
Taxes receivable, end of year	\$	17,527,219	\$ 18,379,280	\$ 17,025,989	\$ 15,624,234	\$ 19,036,695

Tax levy		2020	2019	2018	2017	2016
City of Cambridge	\$	93,769,232	\$ 89,563,226	\$ 86,267,469	\$ 81,715,780	\$ 78,651,305
Region of Waterloo		133,211,933	126,879,126	121,431,155	116,900,478	112,777,470
Education		66,171,749	65,667,071	65,243,477	65,738,213	65,214,391
Total tax levy	\$	293,152,914	\$ 282,109,424	\$ 272,942,101	\$ 264,354,471	\$ 256,643,166

Tax arrears		2020	2019	2018	2017	2016
Tax arrears per capita		124.4	131.9	124.4	115.7	142.2
Percentage of current levy		5.89%	6.44%	6.14%	5.82%	7.33%

PRINCIPAL CORPORATE TAXPAYERS

Principal corporate taxpayers	2020 Assessed value
Toyota Motor Manufacturing	\$ 206,630,000
Devcam Properties Ltd.	\$ 182,891,000
Bridgcam Shopping Centres	\$ 177,995,000
CP Reit Ont Prop Ltd Trustee	\$ 83,320,000
Waterloo Regional	\$ 67,215,200
Lena Crescent Holdings Inc.	\$ 57,893,000
Killam Investments Inc.	\$ 44,399,000
Centurion Apartment	\$ 41,822,000
TSO ATL-TOR Propco GP, LLC	\$ 41,637,000
Riocan Holdings Inc.	\$ 41,585,000

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

	2020	2019	2018	2017	2016
Financial assets					
Cash & cash equivalents	\$ 59,577,966	\$ 60,544,881	\$ 73,142,262	\$ 75,951,586	\$ 48,509,280
Taxes & grants-in-lieu	16,349,530	18,379,281	17,025,989	15,624,234	19,036,695
Trade & other receivables	14,661,426	16,646,298	14,817,977	15,974,045	14,897,363
Land held for resale	383,252	-	6,519,669	11,440,366	13,940,682
Investments	219,029,512	208,854,563	158,913,979	154,327,582	149,613,243
	310,001,686	304,425,023	270,419,876	273,317,813	245,997,263
Liabilities					
Accounts payable & accrued liabilities	42,662,936	34,693,309	33,892,732	45,194,599	31,739,139
Employee future benefits	72,722,803	71,305,417	69,148,342	67,204,799	64,942,725
Deferred revenue	37,858,608	46,382,341	33,194,696	32,392,490	30,346,557
Long-term debt	45,776,720	41,576,835	35,379,063	39,800,762	26,178,753
	199,021,067	193,957,902	171,614,833	184,592,650	153,207,174
Net financial assets	110,980,619	110,467,121	98,805,043	88,725,163	92,790,089
Non-financial assets					
Tangible capital assets	661,698,396	623,367,616	618,359,304	590,690,703	560,670,532
Inventories of supplies	609,139	763,188	867,491	508,035	533,012
Prepaid expenses	1,619,622	1,497,335	1,013,304	1,655,589	1,216,740
	663,927,157	625,628,139	620,240,099	592,854,327	562,420,284
Accumulated surplus	\$ 774,907,776	\$ 736,095,260	\$ 719,045,142	\$ 681,579,490	\$ 655,210,373

CONSOLIDATED STATEMENT OF FINANCIAL POSITION STATISTICS

Tangible capital assets - net book value	2020	2019	2018	2017	2016
Net book value					
Land	\$ 95,108,670	\$ 94,465,880	\$ 91,946,840	\$ 91,946,840	\$ 90,054,844
Land improvements	44,998,334	44,428,281	43,195,024	45,100,848	46,831,070
Buildings	101,798,193	103,232,257	83,091,414	86,588,734	88,625,522
Leasehold improvements	3,295,067	3,614,883	3,430,661	3,576,153	3,721,644
Infrastructure	312,699,009	299,975,078	260,732,714	239,430,609	244,095,043
Information technology	7,755,383	8,400,386	6,942,880	565,881	372,487
Machinery & equipment	10,738,079	11,734,398	4,043,148	2,752,648	3,228,390
Vehicles	9,040,104	9,381,142	6,714,583	6,902,247	8,037,547
Assets under construction	76,265,557	48,135,311	118,262,040	113,826,743	75,703,985
Net book value	\$ 661,698,396	\$ 623,367,616	\$ 618,359,304	\$ 590,690,703	\$ 560,670,532

Tangible capital assets - activity	2020	2019	2018	2017	2016
Additions & disposals					
Assets - beginning of year	929,631,367	837,949,395	800,681,534	795,927,175	735,495,736
Additions	32,045,863	96,706,854	40,161,306	6,568,595	61,731,413
Disposals & write downs	(3,948,060)	(5,024,882)	(2,893,445)	(1,814,236)	(1,299,974)
Assets - end of year	\$ 957,729,170	\$ 929,631,367	\$ 837,949,395	\$ 800,681,534	\$ 795,927,175
Accumulated amortization					
Accumulated amortization - beginning of year	354,399,062	337,852,131	323,817,574	310,960,628	291,773,061
Current year expense	21,576,987	20,308,531	16,585,287	14,634,716	20,357,745
Accumulated amortization on disposals	(3,679,718)	(3,761,600)	(2,550,730)	(1,777,770)	(1,170,178)
Accumulated amortization - end of year	\$ 372,296,331	\$ 354,399,062	\$ 337,852,131	\$ 323,817,574	\$ 310,960,628
Assets under construction	\$ 76,265,557	\$ 48,135,311	\$ 118,262,040	\$ 113,826,743	\$ 75,703,985
Net book value	\$ 661,698,396	\$ 623,367,616	\$ 618,359,304	\$ 590,690,703	\$ 560,670,532

Long-term debt	2020	2019	2018	2017	2016
Outstanding debt by function					
Roads	\$ 11,540,823	\$ 7,735,276	\$ 6,586,284	\$ 7,620,289	\$ 5,040,864
Program Support	4,015,655	4,648,620	5,273,517	5,890,345	6,500,000
Parking	866,857	1,029,609	1,273,003	1,442,260	1,609,438
Water distribution/transmission	16,374,348	13,220,342	5,462,815	6,189,046	6,901,246
Parks	1,483,896	1,697,920	1,825,418	2,021,897	498,699
Recreational facilities	571,419	1,783,588	2,959,786	4,102,925	5,215,505
Library	10,708,720	11,195,480	11,682,240	12,169,000	-
Museums	215,000	266,000	316,000	365,000	413,000
Total outstanding debt by function	\$ 45,776,720	\$ 41,576,835	\$ 35,379,063	\$ 39,800,762	\$ 26,178,752
Outstanding debt - tax levy vs. water and sewer user fees supported debt					
Tax levy supported debt	29,402,372	28,356,493	29,916,248	33,611,716	19,277,507
Water and Sewer user fees supported debt	16,374,348	13,220,342	5,462,815	6,189,046	6,901,246
Total outstanding debt - tax levy vs. water and sewer user fees supported debt	\$ 45,776,720	\$ 41,576,835	\$ 35,379,063	\$ 39,800,762	\$ 26,178,753
Long-term debt per capita					
Population at the end of the year	140,850	139,350	136,810	135,060	133,900
Total Long-term debt per capita	\$ 325	\$ 298	\$ 259	\$ 295	\$ 196
Principal payments					
Tax levy supported debt	4,042,296	3,765,755	3,695,468	2,809,791	2,081,068
Water and Sewer user fees supported debt	1,535,819	742,473	726,231	712,200	700,334
Total principal payments	\$ 5,578,115	\$ 4,508,228	\$ 4,421,699	\$ 3,521,991	\$ 2,781,402
Interest payments					
Tax levy supported debt	791,450	842,752	934,145	485,608	408,161
Water and Sewer user fees supported debt	300,653	138,991	155,957	170,772	183,510
Total interest payments	\$ 1,092,103	\$ 981,743	\$ 1,090,102	\$ 656,380	\$ 591,671

Legal debt limit	2020	2019	2018	2017	2016
Estimated annual repayment limit*	\$ 39,663,330	\$ 41,343,658	\$ 39,296,077	\$ 37,292,832	\$ 35,760,022

* The debt limit is based on the Financial Information Return.

CONSOLIDATED STATEMENT OF OPERATIONS AND ACCUMULATED SURPLUS

Revenue by source	2020	2019	2018	2017	2016
Taxation	\$ 94,505,403	\$ 90,463,238	\$ 87,984,087	\$ 82,731,507	\$ 79,228,209
User fees & charges	80,862,512	81,071,814	78,627,230	74,596,561	74,180,057
Penalties & interest on taxes	2,493,156	2,978,059	2,614,718	3,020,865	2,957,433
Investment income	1,654,533	2,592,498	3,017,201	1,123,204	882,517
Fines	463,705	818,063	1,433,329	1,151,089	1,080,487
Government transfers - Canada	164,242	308,438	142,325	78,156	72,000
Government transfers - Ontario	5,789,374	1,384,911	1,518,001	1,394,908	1,457,149
Deferred revenue earned	567,534	202,000	153,200	195,500	190,700
Land sales & other	3,244,756	6,965,410	4,582,638	4,767,980	3,449,664
Total revenues	\$ 189,745,215	\$ 186,784,431	\$ 180,072,729	\$ 169,059,770	\$ 163,498,216

Other income

Grants & transfers related to capital					
Deferred revenue earned	6,220,975	3,757,934	7,855,922	6,853,416	1,438,568
Government transfers - Ontario	84,105	58,509	1,572,632	-	-
Government transfers - Federal	7,841,896	4,225,780	6,579,991	4,421,010	6,127,352
Donated tangible capital assets	-	675,000	6,524,773	2,588,156	15,990,209
Share of net income for the year from Cambridge & North Dumfries Energy Plus Inc.	5,070,162	6,219,084	6,344,460	7,302,609	5,903,610
Interest earned on reserves	1,816,963	1,204,416	1,514,477	1,254,021	1,210,129
Total other income	\$ 21,034,101	\$ 16,140,723	\$ 30,392,255	\$ 22,419,212	\$ 30,669,868

Total revenues & other income	\$ 210,779,316	\$ 202,925,154	\$ 210,464,984	\$ 191,478,982	\$ 194,168,084
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Expenses by object	2020	2019	2018	2017	2016
Salaries, wages & employee benefits	\$ 80,767,764	\$ 79,723,776	\$ 79,414,928	\$ 76,066,484	\$ 72,853,444
Long-term debt charges	1,092,103	981,743	1,090,102	656,380	591,671
Materials	17,390,542	24,805,880	24,583,437	27,400,915	62,912,838
Contracted services	47,322,146	49,112,223	45,746,679	41,749,650	18,356,572
Rents & financial expenses	1,294,715	7,647,681	2,392,491	451,306	264,579
External transfers	2,522,543	3,295,202	3,186,408	4,150,414	2,251,805
Amortization of tangible capital assets	21,576,987	20,308,531	16,585,287	14,634,716	20,357,745
Total expenses by function	\$ 171,966,800	\$ 185,875,036	\$ 172,999,332	\$ 165,109,865	\$ 177,588,654

Expenses by function	2020	2019	2018	2017	2016
General government	\$ 26,229,298	\$ 31,822,711	\$ 27,269,284	\$ 26,770,839	\$ 25,001,480
Protection to persons & property	31,067,976	30,013,580	27,797,933	25,660,531	25,452,248
Transportation services	17,827,950	22,409,366	20,849,356	19,132,800	24,298,127
Environmental services	60,468,060	59,636,539	57,938,558	54,462,792	63,714,869
Health services	1,395,230	1,569,493	1,451,278	1,434,431	1,363,943
Social & family services	1,263,188	1,781,697	1,862,732	2,266,070	2,507,508
Recreation & cultural services	28,689,992	33,639,623	30,387,951	31,371,017	31,186,689
Planning & development	5,025,106	5,002,027	5,442,240	4,011,385	4,063,790
Total expenses by object	\$ 171,966,800	\$ 185,875,036	\$ 172,999,332	\$ 165,109,865	\$ 177,588,654

Annual surplus	2020	2019	2018	2017	2016
Annual surplus	\$ 38,812,516	\$ 17,050,118	\$ 37,465,652	\$ 26,369,117	\$ 16,579,430

ACCUMULATED SURPLUS, RESERVES, AND RESERVE FUNDS

Reserve funds	2020	2019	2018	2017	2016
Capital Works	5,748,042	5,434,953	3,733,242	3,076,443	1,757,184
Capital Works Debt Retirement	1,065,352	970,988	1,837,744	1,341,598	2,184,833
Capital Works Committed	1,189,345	1,166,622	1,955,399	1,885,588	2,627,786
Wastewater Capital	7,355,214	8,846,916	12,170,642	13,020,069	12,457,872
Wastewater Rate Stabilization	4,038,534	3,219,358	3,225,076	3,062,005	2,922,682
Water System Capital	10,395,628	9,397,207	7,571,308	3,582,717	2,275,624
Water Rate Stabilization	4,188,547	3,398,519	3,420,016	3,253,104	1,998,224
Heritage Conservation	79,117	69,147	72,065	70,655	1,641,262
Cemetery	606,445	525,681	756,676	745,150	544,813
Equipment	4,178,358	4,305,109	3,461,349	3,279,871	3,225,192
Water Meter Replacement	-	-	2,258,155	1,957,583	1,642,191
Facility Maintenance	3,912,100	4,398,737	4,620,874	2,853,361	1,656,106
Archives	39,999	39,209	38,786	38,022	37,286
Election	301,813	272,101	188,652	406,436	298,925
Winter Reg Road Maintenance	-	-	140,347	137,581	134,918
Winter Maintenance	293,512	22,326	128,426	39,906	43,110
Sports Field Revitalization	-	-	431,317	367,397	248,781
Soccer Facility Capital	229,886	216,334	182,770	166,591	136,934
Library	658,139	694,809	697,564	683,820	661,815
Public Art	221,186	192,076	135,507	79,919	78,372
Legal	-	-	41,078	40,269	830
Energy Conservation	1,643,780	1,590,807	1,447,818	1,308,541	1,220,042
Economic Development	10,392,796	10,594,263	19,442,300	12,584,250	10,771,990
Cash in Lieu of Parking	25,832	25,322	25,049	24,555	24,080
Self Insurance	2,021,485	2,183,498	2,261,423	2,194,908	2,265,718
Future Employee Benefits	11,302,127	10,442,213	10,118,352	9,727,020	10,121,707
Workplace Safety and Insurance	2,626,993	2,540,818	2,348,869	2,223,760	2,417,133
Affordable Housing	17,389	17,045	-	-	-
Replacement Tree Planting	122,278	129,572	-	-	-
Municipal Accommodation Tax	365,553	161,086	-	-	-
Core Areas Transformation	19,318,523	20,133,532	-	-	-
Jacob Hespeler Field Capital	247,276	226,834	-	-	-
Total reserve funds	\$ 92,585,249	\$ 91,215,082	\$ 82,710,804	\$ 68,151,120	\$ 63,395,410

Reserves	2020	2019	2018	2017	2016
Hydro Dividend Stabilization	1,040,821	2,049,432	1,239,003	1,182,725	1,899,439
Training and Development	-	-	697,486	927,786	1,256,856
Contaminated Sites Grant Program	547,980	547,980	497,980	447,980	559,980
Building Revitalization Program	327,014	218,950	301,022	411,390	353,381
Rate Stabilization	9,574,476	3,222,606	3,267,310	3,197,496	2,988,205
Total reserves	\$ 11,490,291	\$ 6,038,968	\$ 6,002,801	\$ 6,167,377	\$ 7,057,861
Total reserves & reserve funds	\$ 104,075,540	\$ 97,254,050	\$ 88,713,605	\$ 74,318,497	\$ 70,453,271

Accumulated surplus	2020	2019	2018	2017	2016
Reserves & reserve funds	\$ 104,075,540	\$ 97,254,050	\$ 88,713,605	\$ 74,318,497	\$ 70,453,271
Invested in tangible capital assets	661,698,396	623,367,616	618,359,304	590,690,703	560,670,532
Invested in repair & replacement of assets	27,788,349	35,877,954	16,893,410	27,864,040	21,743,958
Invested in Government Business Enterprise	91,371,489	89,241,216	86,176,128	83,521,652	79,236,333
Sanitary Sewage Systems	3,163,899	862,490	2,096,880	(24,849)	-
Water Supply System	857,589	711,999	578,608	(3,078)	-
General revenue fund	3,220,027	969,225	4,108,390	581,241	209,288
Library board	726,503	620,111	115,785	102,644	4,083
Business improvements areas	122,255	72,851	10,768	93,835	73,704
Land held for resale	383,252	-	6,519,669	11,440,366	13,940,682
Amounts to be recovered					
Employee benefits and post-employment liabilities	(72,722,803)	(71,305,417)	(69,148,342)	(67,204,799)	(64,942,725)
Long-term debt	(45,776,720)	(41,576,835)	(35,379,063)	(39,800,762)	(26,178,753)
Accumulated surplus	\$ 774,907,776	\$ 736,095,260	\$ 719,045,142	\$ 681,579,490	\$ 655,210,373

2020

ANNUAL REPORT

CITY OF CAMBRIDGE



Information on the City of City of Cambridge is available at:

www.cambridge.ca

Direct any inquiries regarding this document to:

The Corporation of the City of Cambridge
Finance Division
City Hall
50 Dickson Street
P.O. Box 669
Cambridge, Ontario, N1R 5W8

Fountain St Soccer Complex Survey

SURVEY RESPONSE REPORT

24 March 2021 - 12 April 2021

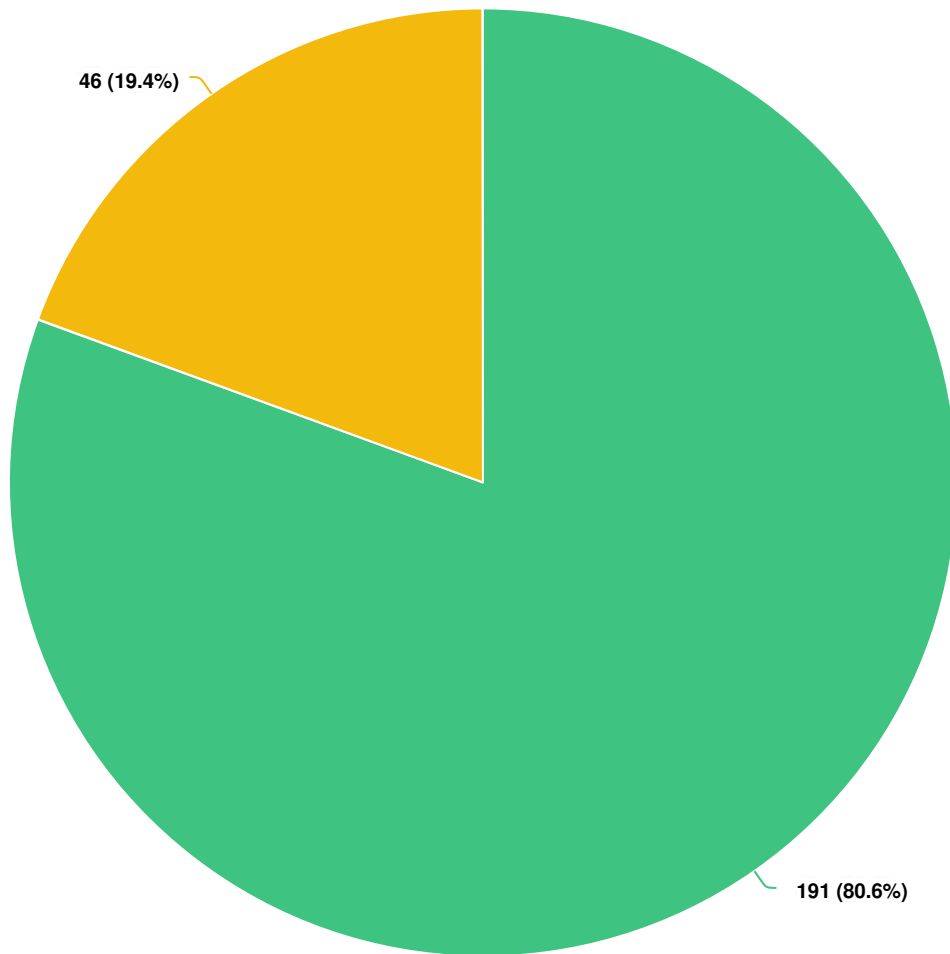
PROJECT NAME:

Fountain Street Soccer Complex



SURVEY QUESTIONS

Q1 Are you a resident of Cambridge?

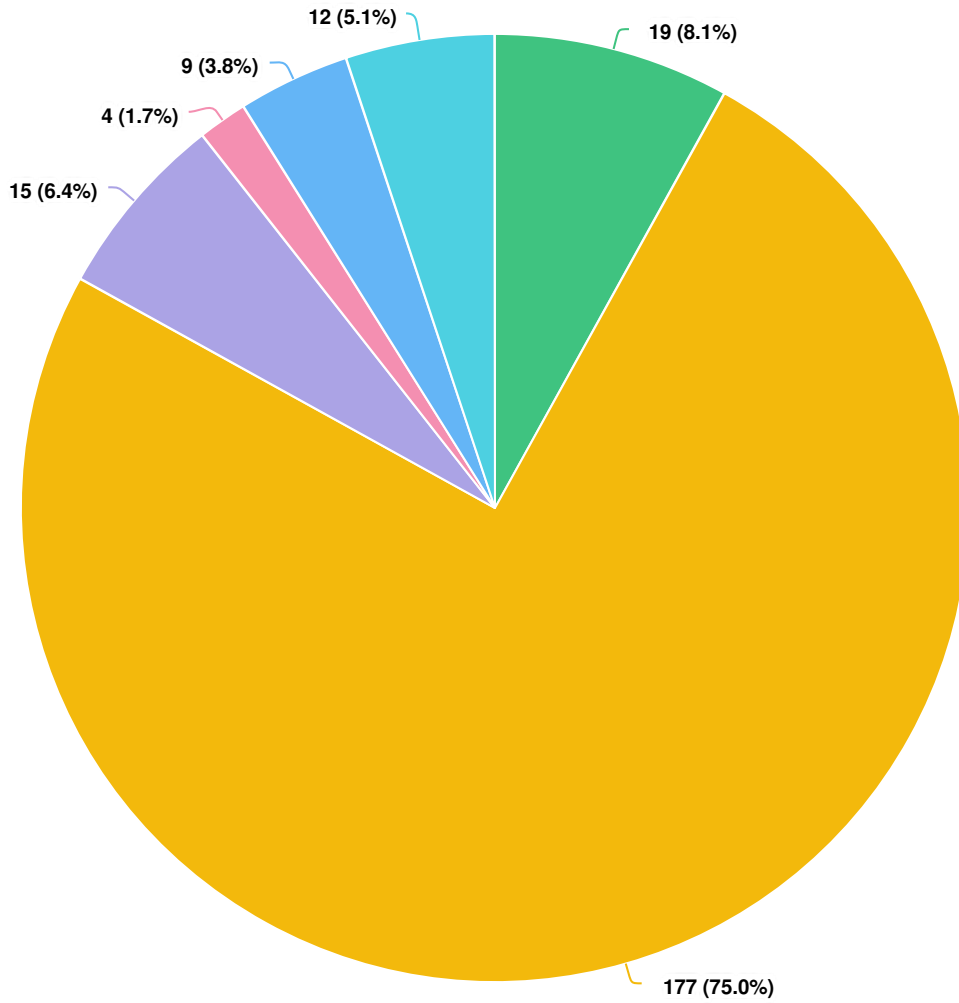


Question options

- Yes
- No

*Optional question (237 response(s), 3 skipped)
Question type: Radio Button Question*

Q2 Which description best fits your household?

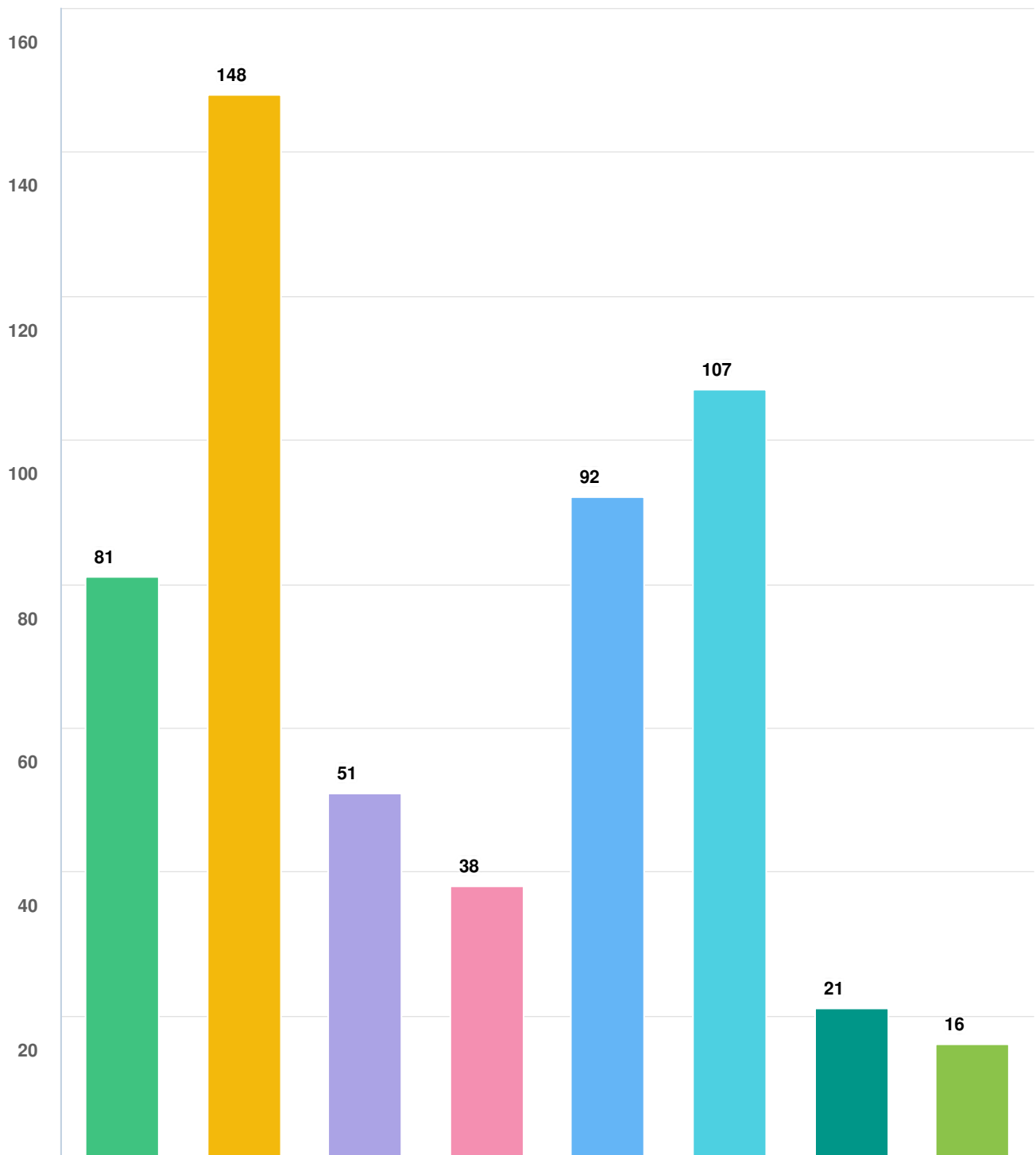


Question options

- Couple with no dependents
- Couple with one or more dependents
- Single parent with one or more dependents
- Adult living alone
- More than one adult sharing a resident
- Extended family living together

Optional question (236 response(s), 4 skipped)
Question type: Radio Button Question

Q3 What are the ages of the people within your household? Choose all that apply.

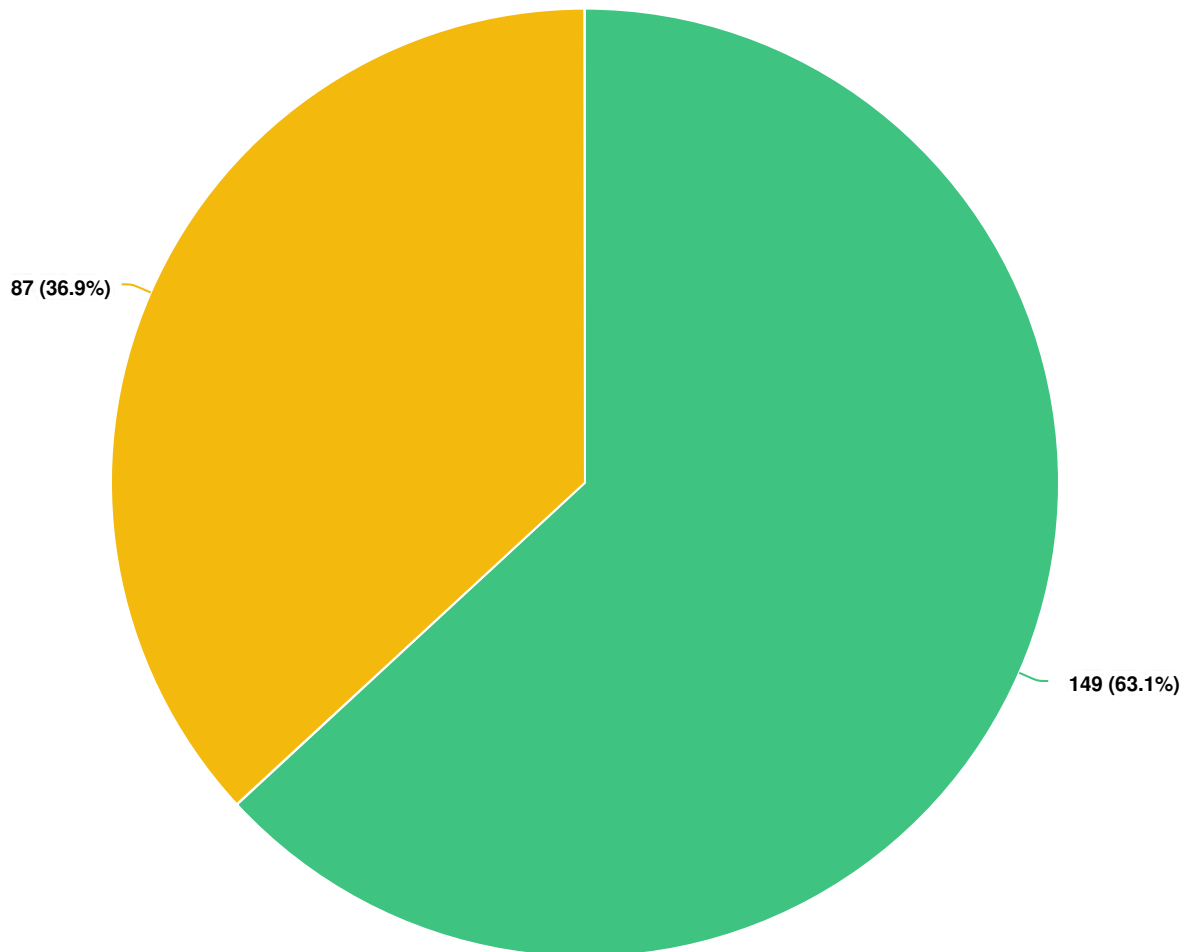


Question options

- Under 10
- 10-18
- 19-24
- 25-34
- 35-44
- 45-54
- 55-64
- 65+

Optional question (237 response(s), 3 skipped)
Question type: Checkbox Question

Q4 | Are you, or someone in your household, currently a member of a local soccer association or club?



Question options

- Yes
- No

Optional question (236 response(s), 4 skipped)
Question type: Radio Button Question

Q5 | Please specify

Anonymous

3/24/2021 04:15 PM

CYS

Anonymous

3/24/2021 04:40 PM

Cambridge Youth Soccer

Anonymous

3/24/2021 05:49 PM

Cambridge Youth Soccer

Anonymous

3/24/2021 05:53 PM

Cambridge Youth Soccer

Anonymous

3/25/2021 10:32 AM

Cambridge Youth Soccer

Anonymous

3/29/2021 09:06 AM

Cys

Anonymous

3/30/2021 11:36 AM

Hamilton United and Daughter plays
D1

Anonymous

3/30/2021 11:50 AM

Daughter and son

Anonymous

3/30/2021 01:00 PM

CYS

Anonymous

3/30/2021 01:30 PM

Cambridge youth soccer

Anonymous

3/30/2021 01:38 PM

Cambridge united and CYS

Anonymous

3/30/2021 06:06 PM

Both parents play for Guelph
soccer/grand river soccer league.
Son with Guelph soccer and
Cambridge soccer /elite athletes.

Anonymous

3/30/2021 11:09 PM

CYS

Anonymous 3/31/2021 06:01 AM	Grand river soccer, cambridge youth soccer
Anonymous 3/31/2021 06:18 AM	CYS Skill Centre
Anonymous 3/31/2021 04:42 PM	KW-Cambridge Sport & Social Club
Anonymous 3/31/2021 11:54 PM	Kitchener
Anonymous 4/01/2021 01:48 PM	Player
Anonymous 4/01/2021 05:52 PM	2 kids play fpr rep team
Anonymous 4/01/2021 05:55 PM	CYS, FFTW, Grand River Soccer
Anonymous 4/01/2021 06:37 PM	Three young boys in CYS this summer, ages 3, 6, 8.
Anonymous 4/01/2021 06:45 PM	Cambridge United OPDL
Anonymous 4/01/2021 06:56 PM	Cambridge
Anonymous 4/01/2021 07:15 PM	Son Plays soccer
Anonymous 4/01/2021 07:52 PM	U16 Girls Cambridge United
Anonymous 4/01/2021 08:13 PM	Cambridge Youth Soccer
Anonymous 4/01/2021 08:26 PM	Cys
Anonymous 4/01/2021 08:39 PM	Two children, one adult

Anonymous Cambridge Youth Soccer

4/01/2021 08:39 PM

Anonymous Two kids

4/01/2021 08:40 PM

Anonymous Cambridge Youth soccer

4/01/2021 08:41 PM

Anonymous Cambridge Youth Soccer

4/01/2021 09:32 PM

Anonymous Both children play for the club

4/01/2021 09:35 PM

Anonymous CYS

4/01/2021 11:04 PM

Anonymous Cambridge soccer

4/01/2021 11:06 PM

Anonymous We are involved with Cambridge Soccer Club.

4/01/2021 11:28 PM

Anonymous My son

4/01/2021 11:42 PM

Anonymous Children play soccer with CYS

4/02/2021 07:43 AM

Anonymous Cambridge

4/02/2021 07:45 AM

Anonymous Cambridge Youth Soccer

4/02/2021 08:35 AM

Anonymous Cambridge

4/02/2021 08:38 AM

Anonymous CYS Travel

4/02/2021 08:49 AM

Anonymous Berlin Soccer Academy

4/02/2021 09:11 AM

Anonymous 4/02/2021 09:22 AM	U11 rep soccer player; been in the program since 2012
Anonymous 4/02/2021 10:47 AM	Cambridge Youth Soccer
Anonymous 4/02/2021 10:55 AM	Cambridge soccer club
Anonymous 4/02/2021 10:57 AM	2 Opdl players
Anonymous 4/02/2021 10:57 AM	I am a member of the club, parent of a player and part of the OPDL coaching staff
Anonymous 4/02/2021 11:05 AM	CYS
Anonymous 4/02/2021 11:13 AM	Cambridge Youth Soccer
Anonymous 4/02/2021 12:22 PM	CYS
Anonymous 4/02/2021 02:59 PM	Play for CYS
Anonymous 4/02/2021 03:12 PM	Cambridge OPDL
Anonymous 4/02/2021 03:23 PM	Cambridge Youth Soccer
Anonymous 4/02/2021 03:45 PM	Vice President - Woodstock Soccer Club with son participating in the CYS youth program
Anonymous 4/02/2021 04:14 PM	Cambridge youth soccer /my son
Anonymous 4/02/2021 07:39 PM	Cambridge youth soccer
Anonymous 4/03/2021 05:33 AM	Competitive soccer

Anonymous 4/03/2021 10:31 AM	Cambridge Youth Soccer / Opdl
Anonymous 4/03/2021 01:43 PM	Children registered in soccer
Anonymous 4/03/2021 02:44 PM	Cambridge adult soccer
Anonymous 4/03/2021 03:21 PM	U12 Boys
Anonymous 4/03/2021 04:38 PM	Cambridge youth soccer
Anonymous 4/03/2021 05:51 PM	My son plays for Cambridge Soccer OPDL program
Anonymous 4/04/2021 12:39 AM	Opdl
Anonymous 4/04/2021 08:48 AM	Cambridge Youth Soccer
Anonymous 4/04/2021 03:08 PM	Cambridge united
Anonymous 4/04/2021 05:06 PM	CYS
Anonymous 4/04/2021 07:03 PM	Cys
Anonymous 4/04/2021 08:58 PM	Cambridge United
Anonymous 4/04/2021 10:57 PM	Cambridge youth soccer
Anonymous 4/05/2021 09:57 AM	Cambridge Youth Soccer
Anonymous 4/05/2021 08:00 PM	OPDL

Anonymous

4/05/2021 09:30 PM

CYS

Anonymous

4/06/2021 11:03 AM

Cambridge Youth Soccer Club

Anonymous

4/06/2021 01:26 PM

Our daughter plays house league/development with Cambridge Youth Soccer

Anonymous

4/06/2021 01:42 PM

Cambridge Youth Soccer

Anonymous

4/06/2021 02:11 PM

Cambridge youth soccer

Anonymous

4/06/2021 02:33 PM

CYS OPDL U13G

Anonymous

4/06/2021 02:34 PM

One member of our household plays OPDL for Cambridge United

Anonymous

4/06/2021 02:34 PM

OPDL: my son Ethan u14

Anonymous

4/06/2021 02:36 PM

Cambridge OPDL U17 Girls

Anonymous

4/06/2021 02:36 PM

Cambridge OPDL and Waterloo OPDL

Anonymous

4/06/2021 02:37 PM

CYS

Anonymous

4/06/2021 02:38 PM

my daughter plays for cambridge

Anonymous

4/06/2021 02:41 PM

Cambridge Youth Soccer

Anonymous

4/06/2021 02:42 PM

Cambridge United OPDL

Anonymous

4/06/2021 02:43 PM

Cys child

Anonymous 4/06/2021 02:46 PM	One child - Cambridge OPDL; 2 others - Kitchener rep
Anonymous 4/06/2021 02:58 PM	2 players, one OPDL
Anonymous 4/06/2021 02:58 PM	Daughter U18 girls Cambridge united Son U17 boys OPDL Cambridge United
Anonymous 4/06/2021 02:59 PM	Cambridge OPDL
Anonymous 4/06/2021 03:01 PM	Cambridge
Anonymous 4/06/2021 03:07 PM	Cambridge United Boys U17 Opdl
Anonymous 4/06/2021 03:08 PM	U15 cambridge united ODPL
Anonymous 4/06/2021 03:22 PM	Cambridge CYS
Anonymous 4/06/2021 03:31 PM	daughter is in OPDL soccer - girls U13
Anonymous 4/06/2021 03:39 PM	Boys 2005 OPDL
Anonymous 4/06/2021 03:43 PM	Cambridge Youth Soccer
Anonymous 4/06/2021 03:46 PM	Cambridge Youth Soccer club
Anonymous 4/06/2021 03:59 PM	Cys cambridge youth soccer (opdl program)
Anonymous 4/06/2021 04:27 PM	OPDL
Anonymous 4/06/2021 04:37 PM	Daughter and wife

Anonymous

4/06/2021 05:02 PM

CYS

Anonymous

4/06/2021 05:38 PM

Opdl

Anonymous

4/06/2021 05:45 PM

2006 Boys OPDL

Anonymous

4/06/2021 06:02 PM

OPDL Cambridge

Anonymous

4/06/2021 06:19 PM

Two of our children are members of
Cambridge Youth Soccer

Anonymous

4/06/2021 06:19 PM

My daughter is registered with
Cambridge OPDL

Anonymous

4/06/2021 06:28 PM

Cambridge Youth Soccer u17 OPDL
team, and Cambridge Youth Soccer
REP team

Anonymous

4/06/2021 06:28 PM

Cys

Anonymous

4/06/2021 06:41 PM

Cambridge United OPDL

Anonymous

4/06/2021 06:59 PM

Cambridge Youth Soccer - OPDL

Anonymous

4/06/2021 07:36 PM

Cambridge Youth Soccer, Grand
River Soccer

Anonymous

4/06/2021 07:36 PM

Cambridge Youth Soccer

Anonymous

4/06/2021 07:40 PM

Daughter Is in OPDL with CYS

Anonymous

4/06/2021 08:07 PM

Son u13 OPDL daughter skills center
Cys

Anonymous

4/06/2021 08:45 PM

CUS OPDL

Anonymous 4/06/2021 09:20 PM	Cambridge Youth Soccer
Anonymous 4/06/2021 09:54 PM	Ontario Soccer / Cambridge OPDL
Anonymous 4/07/2021 01:00 AM	Paris Soccer Club
Anonymous 4/07/2021 08:12 AM	Cambridge OPDL U17 boys
Anonymous 4/07/2021 09:44 AM	Cambridge Youth Soccer OPDL u13boys
Anonymous 4/07/2021 09:16 PM	Cambridge OPDL Girls U14
Anonymous 4/08/2021 10:21 AM	My younger sister, brother, and I are all a part of the CYS program.
Anonymous 4/08/2021 08:02 PM	Coach
Anonymous 4/09/2021 04:24 PM	Red academy
Anonymous 4/09/2021 06:49 PM	Puslinch
Anonymous 4/10/2021 01:09 AM	Kitchener soccer club
Anonymous 4/10/2021 08:39 AM	2 children play minor soccer in region
Anonymous 4/10/2021 04:24 PM	Cambridge Youth Soccer Skill Centre and OPDL
Anonymous 4/10/2021 08:45 PM	Future Girls Academy
Anonymous 4/10/2021 11:36 PM	Grand River Soccer and SWRSA

Anonymous
4/11/2021 01:07 PM

OPDL team and competitive soccer

Anonymous
4/11/2021 01:09 PM

2 kids play Cambridge United and also train with professional players. I also coach and play and wife plays and is part of board of Cambridge

Anonymous
4/12/2021 08:30 AM

Cambridge United

Anonymous
4/12/2021 07:42 PM

CYS - soccer ref

Anonymous
4/12/2021 07:44 PM

CYS

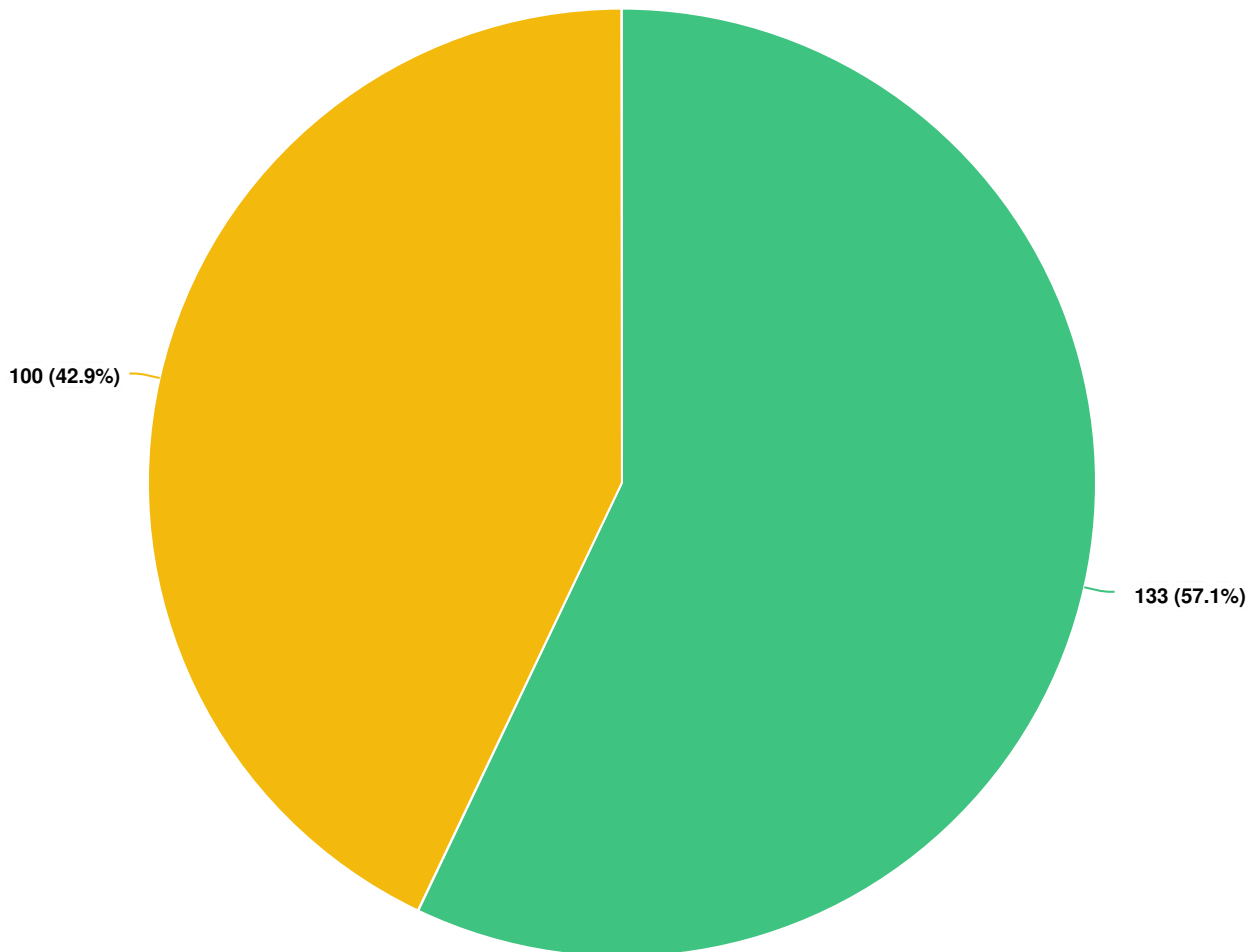
Anonymous
4/12/2021 11:14 PM

CYS United

Optional question (139 response(s), 101 skipped)

Question type: Single Line Question

Q6 | Are you, or someone in your household, a past member of a local soccer association or club?



Question options

- Yes
- No

Optional question (233 response(s), 7 skipped)
Question type: Radio Button Question

Q7 | Please specify

Anonymous
3/24/2021 04:40 PM
Cambridge Youth Soccer

Anonymous
3/24/2021 05:49 PM
Cambridge Youth Soccer

Anonymous
3/24/2021 11:45 PM
Cambridge soccer

Anonymous
3/25/2021 08:16 PM
Played for Cambridge Minor Soccer
for 12 years

Anonymous
3/29/2021 09:06 AM
Cys

Anonymous
3/30/2021 11:36 AM
Hamilton United and Daughter plays
D1 - also played Kitchener Minor and
Cambridge United

Anonymous
3/30/2021 11:50 AM
Daughter, son

Anonymous
3/30/2021 12:01 PM
Grand River Soccer

Anonymous
3/30/2021 01:14 PM
cambridge

Anonymous
3/30/2021 01:38 PM
CYS

Anonymous
3/30/2021 06:52 PM
Brantford soccer club

Anonymous
3/30/2021 07:27 PM
Travel soccer team

Anonymous
3/30/2021 10:06 PM
Former Board Member of CYS

Anonymous
3/31/2021 04:35 AM
Brant soccer

Anonymous 3/31/2021 06:18 AM	CYS
TyDeeEsther 3/31/2021 12:15 PM	Cambridge Youth Soccer Association - children
Anonymous 3/31/2021 11:54 PM	Oriental Sporting Club
Anonymous 4/01/2021 01:48 PM	Past Coach and board member
Anonymous 4/01/2021 05:55 PM	Tri City
Anonymous 4/01/2021 06:37 PM	See above. Previously sons played in CYS.
Anonymous 4/01/2021 06:45 PM	Cambridge
Anonymous 4/01/2021 07:38 PM	Oriental club
Anonymous 4/01/2021 08:13 PM	Cambridge Youth Soccer
Anonymous 4/01/2021 08:41 PM	Cambridge Youth Soccer
Anonymous 4/01/2021 09:08 PM	Cambridge minor soccer
Anonymous 4/01/2021 09:32 PM	Cambridge Youth Soccer
Anonymous 4/01/2021 09:35 PM	CYS
Anonymous 4/01/2021 11:04 PM	CYS - current Child is and Older son was
Anonymous 4/01/2021 11:28 PM	Cambridge Youth Soccer

Anonymous 4/01/2021 11:42 PM	My oldest son
Anonymous 4/02/2021 07:43 AM	When I was a child I played soccer with CYS
Anonymous 4/02/2021 07:45 AM	Cambridge, Brantford, Oriental
Anonymous 4/02/2021 08:35 AM	Cambridge Youth Soccer
Anonymous 4/02/2021 09:11 AM	CYS
Anonymous 4/02/2021 09:22 AM	Oldest was in the Cambridge program program 2008-2020
Anonymous 4/02/2021 09:58 AM	Private group with regular friendly games
Anonymous 4/02/2021 10:47 AM	Cambridge Youth Soccer
Anonymous 4/02/2021 10:55 AM	Cambridge soccer club
Anonymous 4/02/2021 10:57 AM	1 previous competitive soccer player
Anonymous 4/02/2021 10:57 AM	I used to play with grand river soccer
Anonymous 4/02/2021 10:58 AM	Played in teams years ago, played for Waterloo S.C
Anonymous 4/02/2021 03:12 PM	Kitchener / Industrial leagues
Anonymous 4/02/2021 03:23 PM	Cambridge Youth Soccer
Anonymous 4/02/2021 03:45 PM	25+ years with Woodstock Soccer Club as player, coach, ref along with

executive and also volunteer with Cambridge, Waterloo and Pickering soccer clubs. Son has participated in programming at each club as well.

Anonymous

4/02/2021 04:14 PM

Mississauga soccer club

Anonymous

4/02/2021 06:14 PM

CYS

Anonymous

4/02/2021 07:39 PM

Kitchener soccer club

Anonymous

4/02/2021 09:49 PM

Cambridge youth soccer

Anonymous

4/03/2021 05:33 AM

Many years of competitive soccer

Anonymous

4/03/2021 08:27 AM

Cambridge Youth

Anonymous

4/03/2021 01:43 PM

Children in soccer

Anonymous

4/03/2021 01:46 PM

Cambridge soccer

Anonymous

4/03/2021 02:11 PM

Cambridge united

Anonymous

4/03/2021 02:44 PM

Cambridge youth soccer

Anonymous

4/03/2021 07:20 PM

Sporting club. Toronto DuPont street 1997-99

Audrey

4/04/2021 08:33 AM

Kids played travel and did some coaching about 10 years ago

Anonymous

4/04/2021 09:19 AM

Cambridge Youth Soccer, Kitchener Youth Soccer

Anonymous

4/04/2021 10:39 AM

Wife played Cambridge soccer growing up and also played for

	Monsignor Doyle
Anonymous 4/04/2021 01:03 PM	Cambridge Youth Soccer
Anonymous 4/04/2021 05:06 PM	KSC
Anonymous 4/04/2021 07:03 PM	Cys
Anonymous 4/04/2021 08:58 PM	Cambridge United
Anonymous 4/05/2021 06:50 PM	Cambridge Youth Soccer
Anonymous 4/05/2021 08:00 PM	OPDL
Anonymous 4/05/2021 09:26 PM	Timbits
Anonymous 4/05/2021 09:30 PM	CYS
Anonymous 4/06/2021 11:03 AM	Cambridge Youth Soccer Club
Anonymous 4/06/2021 02:11 PM	Cambridge youth soccer
Anonymous 4/06/2021 02:34 PM	My son Joshua and daughter Victoria both played soccer from ages 3/4 and up at CYS.
Anonymous 4/06/2021 02:36 PM	Toyota, Oriental, Polish Eagles (KDSL)
Anonymous 4/06/2021 02:36 PM	Kitchener Soccer Club
Anonymous 4/06/2021 02:37 PM	KSC
Anonymous	daughter played for oakville,

4/06/2021 02:38 PM

burlington and flamborough

Anonymous

Cambridge Youth Soccer

4/06/2021 02:41 PM

Anonymous

Cys kms feds

4/06/2021 02:43 PM

Anonymous

KW Hrvat

4/06/2021 02:58 PM

Anonymous

Older son and daughter also played

4/06/2021 02:58 PM

Anonymous

Guelph

4/06/2021 03:01 PM

Anonymous

Cys cambridge youth soccer

4/06/2021 03:59 PM

Anonymous

Son

4/06/2021 04:37 PM

Anonymous

CYS

4/06/2021 05:07 PM

Anonymous

CYS and OPDL

4/06/2021 05:45 PM

Anonymous

Kitchener Soccer Club

4/06/2021 06:02 PM

Anonymous

One of our children used to play for Cambridge Youth Soccer. He now plays for Kitchener Soccer Club.

4/06/2021 06:19 PM

Anonymous

My daughter is registered with Cambridge OPDL

4/06/2021 06:19 PM

Anonymous

Kitchener Soccer Club

4/06/2021 06:28 PM

Anonymous

Cys

4/06/2021 06:28 PM

Anonymous 4/06/2021 06:41 PM	Cambridge United
Anonymous 4/06/2021 07:36 PM	Kitchener Soccer Club, Cambridge Youth Soccer
Anonymous 4/06/2021 07:36 PM	CYS
Anonymous 4/06/2021 07:40 PM	Both Kids Played With CYS and I am a former volunteer coach
Anonymous 4/06/2021 08:07 PM	Cys
Anonymous 4/06/2021 09:20 PM	Guelph Soccer
Anonymous 4/06/2021 11:11 PM	Cys
Anonymous 4/07/2021 12:47 AM	Kitchener soccer
Anonymous 4/07/2021 01:00 AM	Kitchener Academy
Anonymous 4/07/2021 09:44 AM	Brantford City Soccer Club
Anonymous 4/07/2021 11:11 AM	Elmira
Anonymous 4/07/2021 09:16 PM	Guelph Girls Rep U12
Anonymous 4/08/2021 12:54 PM	Cambridge soccer
Anonymous 4/08/2021 08:02 PM	Player- assistant coach - coach
Anonymous 4/08/2021 11:54 PM	Cambridge united U21

Anonymous

4/09/2021 11:54 AM

Kitchener

Anonymous

4/09/2021 04:24 PM

Cambridge youth soccer

Anonymous

4/09/2021 06:49 PM

Cambridge youth

Anonymous

4/10/2021 01:09 AM

Cambridge soccer club

Anonymous

4/10/2021 06:10 AM

Cambridge youth soccer

Anonymous

4/10/2021 08:39 AM

3 children have played for Woolwich
and Waterloo unites

Anonymous

4/10/2021 12:09 PM

One child played when youuger

Anonymous

4/10/2021 12:28 PM

Kids have played indoor and outdoor
soccer with CYS prior to pandemic

Anonymous

4/10/2021 02:33 PM

Cambridge Athletics

Anonymous

4/10/2021 04:45 PM

Cambridge youth soccer

Anonymous

4/10/2021 08:45 PM

Cambridge united

Anonymous

4/11/2021 10:18 AM

Cambridge Youth Soccer

Anonymous

4/11/2021 01:09 PM

Played kdsI as well

Anonymous

4/12/2021 02:13 AM

Both our sons have played
recreational soccer for over ten years

Anonymous

4/12/2021 08:30 AM

Hrvat, Banat, Aguila, TNSL

Anonymous
4/12/2021 04:17 PM
Mississauga Soccer Club (before we moved down to Kitchener).

Anonymous
4/12/2021 07:42 PM
CYS player, coach, ref,

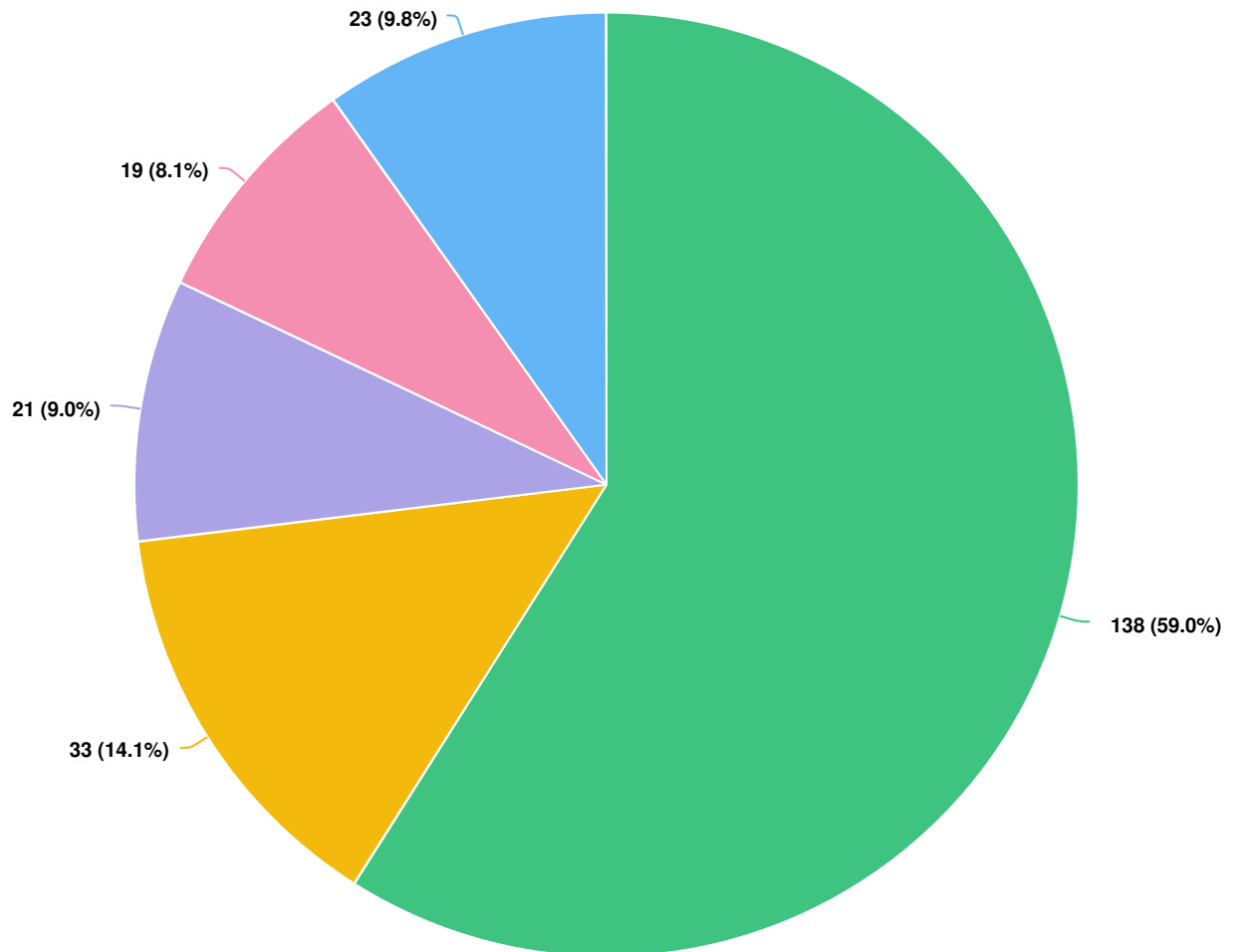
Anonymous
4/12/2021 07:44 PM
CYS

Anonymous
4/12/2021 11:14 PM
CYS

Optional question (121 response(s), 119 skipped)

Question type: Single Line Question

Q8 How often are you, or someone from your household, likely to use the Fountain Street Soccer Complex for either sports or recreation activities?

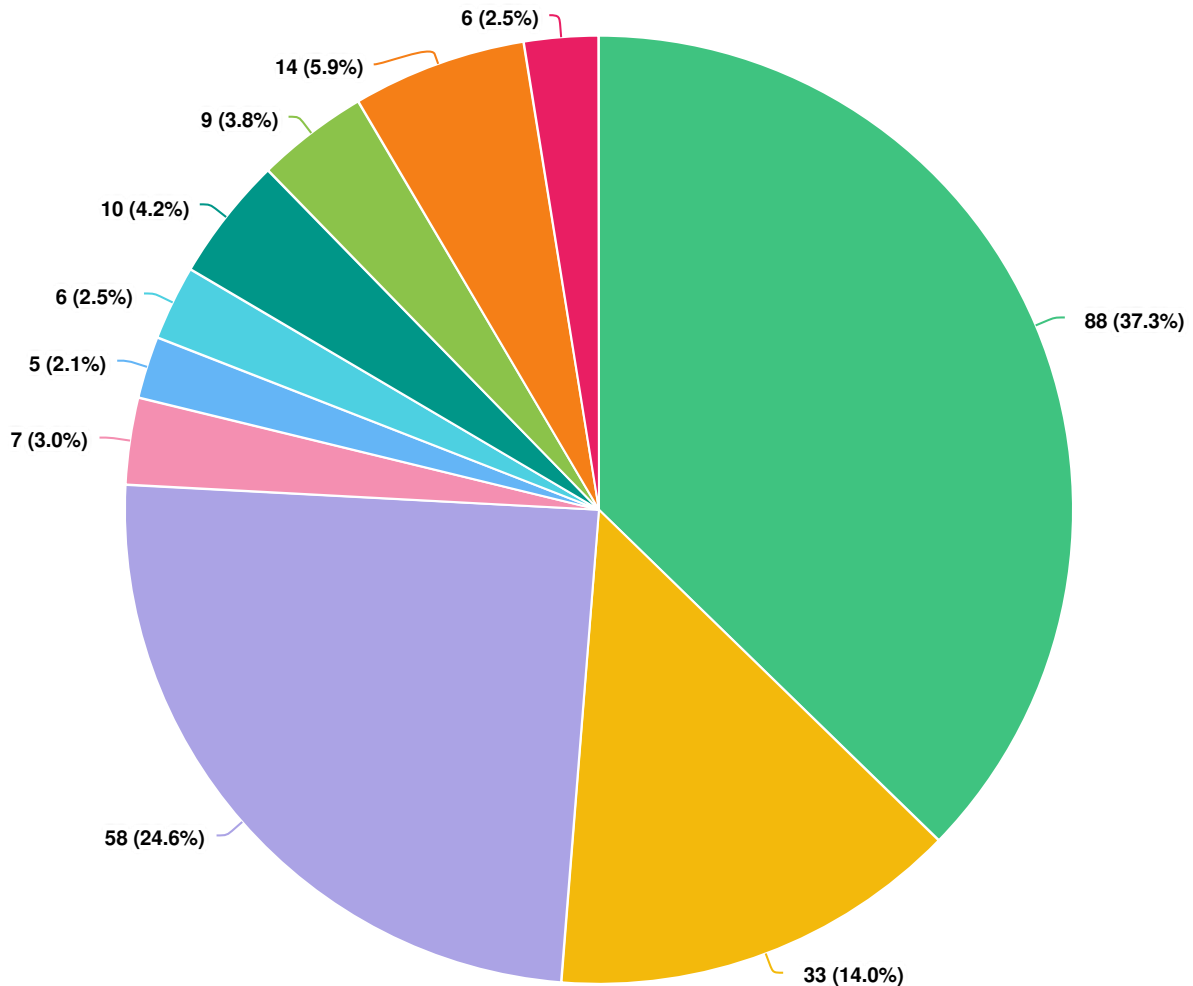


Question options

- More than once per week
- Once per week
- A few times a month
- A few times per year
- Never

Optional question (234 response(s), 6 skipped)
Question type: Radio Button Question

Q9 Which design element or feature of the soccer complex is the most important to you? (i.e. your 1st priority)

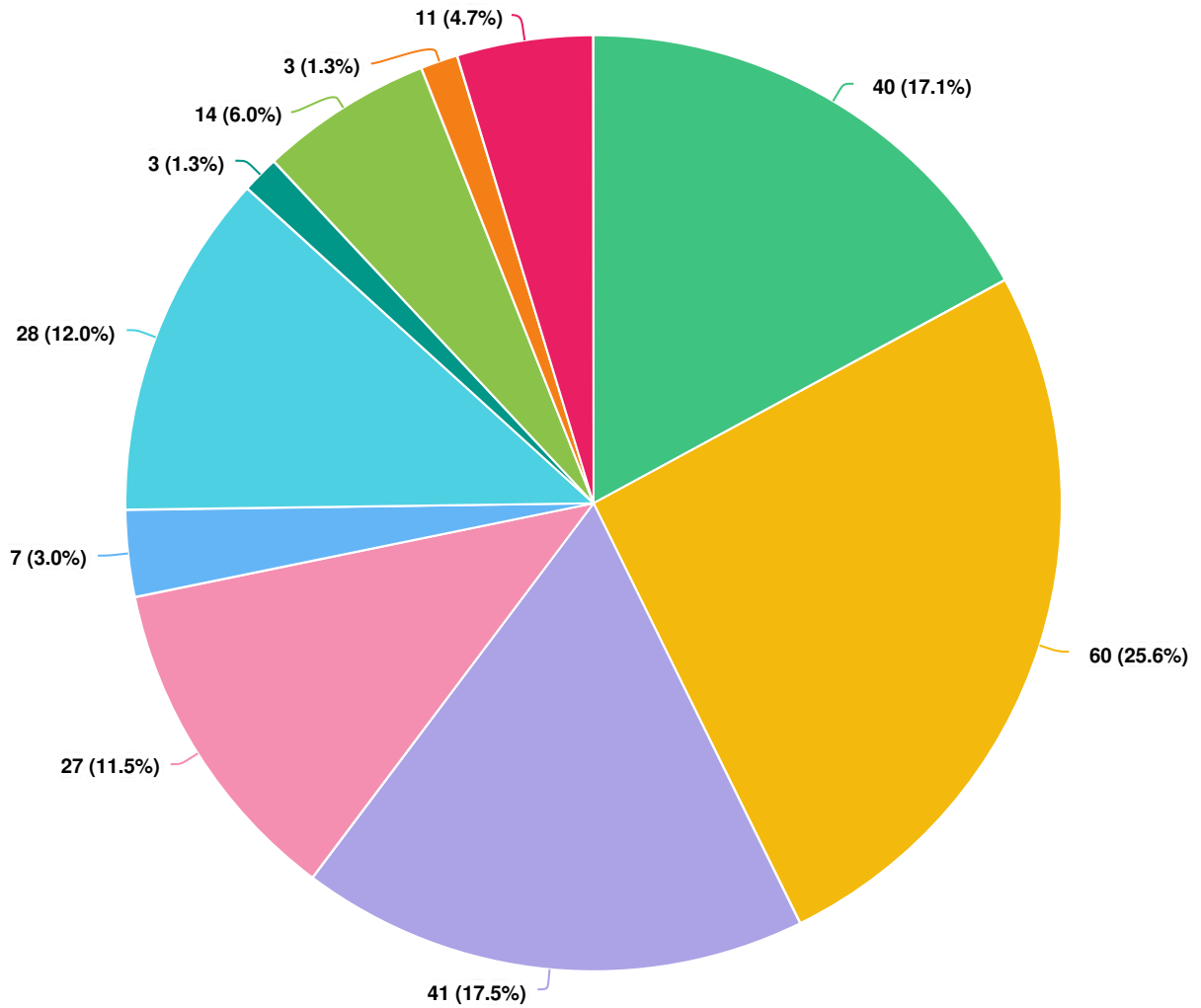


Question options

- Artificial turf soccer fields
- Natural turf soccer fields
- Flexibility in soccer programming (variety of field sizes and surfaces)
- Adequate parking facilities
- Ease of access from the City's active transportation network (e.g. bus service, multi-use trails, pedestrian pathways, etc.)
- An amenity building to support soccer field use
- A playground
- Trail network and pedestrian connections
- Enhancement and protection of natural vegetation and habitat
- Other (please specify)

Optional question (236 response(s), 4 skipped)
 Question type: Dropdown Question

Q10 Which design element or feature of the soccer complex is the 2nd most important to you?

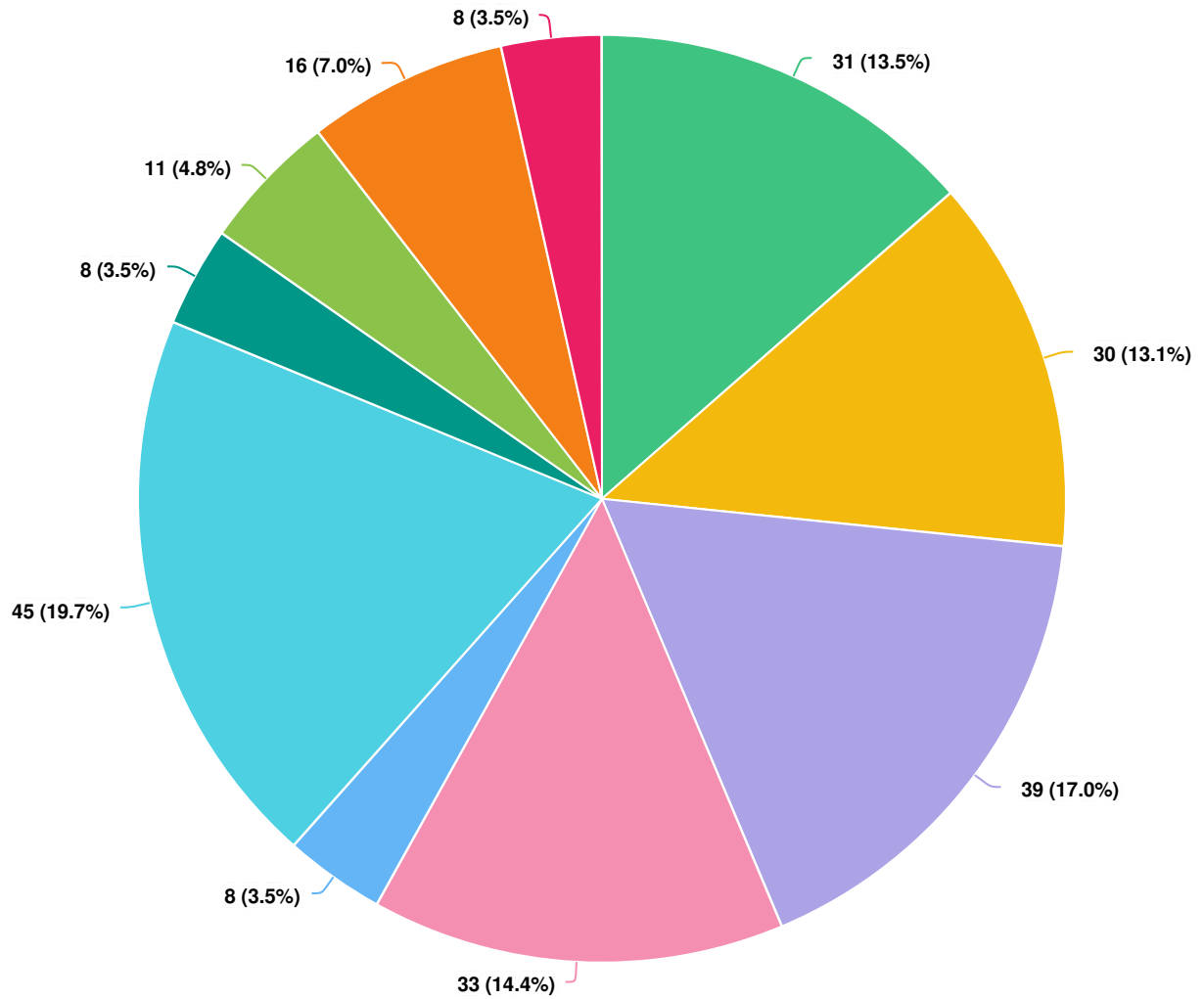


Question options

- Artificial turf soccer fields
- Natural turf soccer fields
- Flexibility in soccer programming (variety of field sizes and surfaces)
- Adequate parking facilities
- Ease of access from the City's active transportation network (e.g. bus service, multi-use trails, pedestrian pathways, etc.)
- An amenity building to support soccer field use
- A playground
- Trail network and pedestrian connections
- Enhancement and protection of natural vegetation and habitat
- Other (please specify)

Optional question (234 response(s), 6 skipped)
Question type: Dropdown Question

Q11 Which design element or feature of the soccer complex is the 3rd most important to you?



Question options

- Artificial turf soccer fields
- Natural turf soccer fields
- Flexibility in soccer programming (variety of field sizes and surfaces)
- Adequate parking facilities
- Ease of access from the City's active transportation network (e.g. bus service, multi-use trails, pedestrian pathways, etc.)
- An amenity building to support soccer field use
- A playground
- Trail network and pedestrian connections
- Enhancement and protection of natural vegetation and habitat
- Other (please specify)

Optional question (229 response(s), 11 skipped)
 Question type: Dropdown Question

Q12 | Is there a design element or feature not shown on the Preferred Master Plan that you think needs to be considered?

Anonymous Winterized dome for year round use.

3/24/2021 04:15 PM

Anonymous Indoor/winterised field or fields to allow year round use. Winter is a challenging time for soccer in this area with lack of adequate facilities. Many municipalities now have full size indoor facilites it would be very benifical if Cambridge could have this.

3/24/2021 04:40 PM

Anonymous N/A

3/24/2021 05:49 PM

Anonymous Cambridge needs multiple soccer fields and a winterized field i.e. a bubble for year round soccer. If you travel around the Province every other municipality as a Indoor Building or Dome that incorporates a Full Sixe 11v11 Field. In some cases multiple fields

3/24/2021 05:53 PM

Anonymous One field with standings for spectators. One field of sand for beach soccer practice.

3/25/2021 10:32 AM

Anonymous Where is the staff building and work area in the concepts? Building the complex is only the beginning, like a lot of Cambridge fields if the maintenance is not done they will become less valuable and unsafe.

3/25/2021 08:16 PM

Anonymous Space for food trucks

3/30/2021 12:57 PM

Anonymous NA

3/30/2021 01:38 PM

Anonymous Service stand- ie snacks/drinks for games/tournaments etc. To

3/30/2021 06:06 PM

	purchase.
Anonymous 3/30/2021 06:52 PM	Covered bike parking
Anonymous 3/30/2021 07:27 PM	No
Anonymous 3/30/2021 08:58 PM	More passive amenities. Take advantage of the space in between. Basketball court, beach volleyball court, picnic tables, benches, signage explaining natural features
Anonymous 3/30/2021 11:09 PM	Indoor field for winter practice and games
Anonymous 3/31/2021 09:15 AM	Yes. Stop wasting money we don't have. There are perfectly available soccer fields at Riverside that are barely used.
Anonymous 4/01/2021 01:48 PM	Dome option; can any of these fields be covered by a dome for winter use?
Anonymous 4/01/2021 06:37 PM	Schedule flexibility. What's the needs analysis for programming at various levels? That is a functional design input. In addition to soccer, is there latent demand for other uses/sports? E.g. lacrosse or ultimate frisbee? That could support the additional fields.
Anonymous 4/01/2021 06:45 PM	Washrooms
Anonymous 4/01/2021 07:52 PM	Indoor soccer facility
Anonymous 4/01/2021 08:39 PM	Bleacher stands
Anonymous 4/01/2021 08:39 PM	Design this for 2022. It's sad that the City renagged on its promise. So disappointing
Anonymous	indoor facility with multiple fields

4/01/2021 11:28 PM

Anonymous

No

4/01/2021 11:42 PM

Anonymous

A form of providing refreshments and snack which may help generate additional income for the city

4/02/2021 07:43 AM

Anonymous

Flood lighting

4/02/2021 07:45 AM

Anonymous

1.) The bald eagle nest is not accurately reflected in the wildlife survey. Young were raised in that nest last spring (2020) extending their stay well past the normal yearly pattern of migration mid April. This is a huge wildlife conservation issue.
2.) Deer, coyote, hawks, and many other birds and wildlife have already been negatively impacted by the development and expansion in the area. 3.)The volume of noise and people this will bring will have significant impact on the natural wildlife that depend significantly on this piece of land.

4/02/2021 09:58 AM

Anonymous

Ability to add a removable dome to create a year round facility (take some down in spring)

4/02/2021 10:47 AM

Anonymous

Space for changing rooms

4/02/2021 10:57 AM

Anonymous

This is overdue. Why is this taking so long?? Have you seen other cities?? How can we offer a professional level league with no fields??? Horrible

4/02/2021 11:05 AM

Anonymous

spectator seating areas around soccer fields

4/02/2021 11:13 AM

Anonymous

Stadium seats, score board, concessions

4/02/2021 12:22 PM

Anonymous

Number one wish list item is turf field

4/02/2021 02:59 PM

with lights that can have a dome put up in fall, take down in spring- year round....

Anonymous

4/02/2021 03:45 PM

Pitch layout in regards to sun light. Not sure if this has been considered, but don't want fields layed out so a team is looking directly into sun during evening games!

Anonymous

4/02/2021 03:46 PM

Cricket ground

Anonymous

4/02/2021 09:49 PM

Snack bar, open space for play, dog run/park etc

Anonymous

4/03/2021 08:06 AM

No

Anonymous

4/03/2021 01:52 PM

Club house cafe for families and Seniors. European style for seniors and families to play cards and watch soccer games Entertainment centre

Anonymous

4/03/2021 02:00 PM

No

Anonymous

4/03/2021 02:34 PM

Anonymous

4/03/2021 03:21 PM

-A couple fields should be well lit for evening games. -Stadium seating for atleast 1 field (feature field). - an easy one-way drop off area separate from the parking lot.

Anonymous

4/03/2021 04:38 PM

Washrooms and change facilities in close proximity to the fields

Anonymous

4/03/2021 05:51 PM

Places for spectators (bleachers, etc) and areas for picnic etc between games when there are tournaments. Plant SHADE trees for spectators/picnic lunches

Anonymous

4/03/2021 07:20 PM

I think the whole idea of such a complex as shown is nothing but AMAZING

Anonymous

4/03/2021 10:29 PM

Young kids play area.

Audrey

4/04/2021 08:33 AM

I think it's a great idea but please be mindful of the natural surroundings. There are nesting bald eagles, blue heron, and osprey near by. We need to keep this area clean. The river is the heart and soul in our community, let's take care of it and it's surroundings

Anonymous

4/04/2021 08:48 AM

We need fields ASAP

Anonymous

4/04/2021 10:39 AM

Coffee or convenience shop for parents and those looking to enjoy time walking around the park. Some signage or connection with r.a.r.e about the preserved land and species near the edge would make the paths educational as well. Also, thinking of traffic flow, maybe the city should consider a traffic circle instead of a T intersection at Fountain and Limerick road to prevent backlogs of people trying to turn left when coming southbound from Blair and the 401.

Anonymous

4/04/2021 01:03 PM

Having area a field for American Football as well.

Anonymous

4/04/2021 05:06 PM

Picnic area

Anonymous

4/04/2021 08:31 PM

I like option B but please add cricket ground, volleyball and badminton ground. There is no cricket ground in Cambridge. Our some cricket player have to go different cities for playing cricket.

Anonymous

4/04/2021 09:07 PM

Why not closer to actual Cambridge again closer to Waterloo/ Kitchener why ?

Anonymous

4/04/2021 10:57 PM

Indoor full size field

Anonymous
4/05/2021 08:04 AM
Eagle information is incorrect nest is active I photographed two eagles at it 1 month ago witnessed young raised there last April and may

Anonymous
4/05/2021 09:57 AM
Indoor Soccer Field,
Running/Walking track

Anonymous
4/06/2021 11:03 AM
Proposal should include requirements for semi-pro or professional soccer requirements (i.e. Potential League 1 team)

Anonymous
4/06/2021 11:44 AM
No comments

Anonymous
4/06/2021 01:26 PM
Build an arena, not soccer fields.
This is ridiculous.

Anonymous
4/06/2021 02:11 PM
NA

Anonymous
4/06/2021 02:34 PM
The more large capacity indoor fields the better.

Anonymous
4/06/2021 02:35 PM
Stadium seating and broadcast perch.

Anonymous
4/06/2021 02:36 PM
a small artificial turf warmup area for teams waiting for the next game

Anonymous
4/06/2021 02:36 PM
Indoor field

Anonymous
4/06/2021 02:41 PM
Lights, spectator seating, change rooms

Anonymous
4/06/2021 02:42 PM
Seats

Anonymous
4/06/2021 02:45 PM
Winterized dome.

Anonymous
4/06/2021 02:46 PM
No

Anonymous

4/06/2021 02:58 PM

DOME, DOME, DOME

Anonymous

4/06/2021 02:59 PM

There needs to be a dome with at least one full size adult field so that soccer can continue through the winter

Anonymous

4/06/2021 03:01 PM

Field Lighting: I don't recall seeing where this was noted but presuming that field lighting for at least the senior fields are included. Winter Covers/Dome: with only Com Dev available for indoor training to cover the two artificial turf fields would be fantastic and turn this into year round soccer facility. With no other covered full size fields in the area outside of London and Mississauga, these would be very much in demand.

Anonymous

4/06/2021 06:19 PM

A concession stand, a Tim Hortons or similar on the facility. Amenities for parents, supporters, etc., such as stands/seats, waiting area, restaurant.

Anonymous

4/06/2021 06:19 PM

N/A

Anonymous

4/06/2021 06:28 PM

n/a

Anonymous

4/06/2021 06:28 PM

Field lighting/ trees for shade

Anonymous

4/06/2021 06:41 PM

Indoor all year soccer facility

Anonymous

4/06/2021 06:55 PM

No

Anonymous

4/06/2021 06:59 PM

Balance is always best. Taking into consideration a bit of everything for players and families that will be attending the park.

Anonymous

Indoor fields for winter usage

4/06/2021 07:40 PM

Anonymous

4/06/2021 09:20 PM

field lighting, warmup areas, seating/picnic table areas I assume the player benches and bleacher-style spectator seating are indicated in silver; there needs to be two sets of bleachers for each field

Anonymous

4/07/2021 01:00 AM

No

Anonymous

4/07/2021 08:12 AM

No

Anonymous

4/08/2021 12:54 PM

It would be great if the playground could be a naturescape playground or natural playground, ie. similar to the one at Huron Natural Area. It would fit in well with the forest behind it and we don't have any like that in Cambridge.

Anonymous

4/08/2021 07:34 PM

Amenity building shows many areas with steps not ideal for a soccer complex - trip/ slip hazard while wearing soccer shoes try to minimize the steps and replace with gradual natural grass slope

Anonymous

4/08/2021 08:02 PM

Instead of a storm water pond (older design) a waste of space please consider replacing it with permavoid which will allow that space for open lawn space (practice area) the more open lawn space the better used in Europe and by FIFA - as a resident of Cambridge I can try to help provide a cost analysis and design or atleast put you in contact with the right people please review at sports edge.com - please contact me if you would like more information Cabrfam@hotmail.com as I have a close relationship with the manufacturer

Anonymous

4/10/2021 01:09 AM

Dome for indoor winter use

Anonymous

4/10/2021 03:15 AM

Although not on the planned Soccer complex site, I believe the city should consider, as part of this project, filling in a "missing link" in the local active transportation network by extending the sidewalk on the west side of nearby Preston Parkway from where it currently ends near Woods Lane to Fountain Street. Extending the sidewalk on Preston Parkway to Fountain Street would give residents in the Preston Heights area a safe walking connection to the multi-use trail so they can easily access the Soccer Complex and its facilities.

Anonymous

4/10/2021 10:22 AM

To avoid congestion, make the traffic flow in the parking area one way. Provide for a right turn only exit onto to Fountain Street. With a roundabout nearby it will be simple for drivers to turn around to go back to town.

Anonymous

4/10/2021 12:28 PM

I realize that the riparian areas, etc are not to be disturbed but I'm wondering if there's still a way to include a boardwalk or viewing area since the "park" is so close to a beautiful natural area.

Anonymous

4/10/2021 12:56 PM

My children will never use that soccer park but they will see many of people living on the streets and wonder why.

Anonymous

4/10/2021 02:07 PM

No

Anonymous

4/10/2021 04:02 PM

1) Restaurant/food and drink facility
2) a splashpad 3) the ability to cover some of the fields with a removable dome/enclosure - like the Mississauga Stadium at Courtneypark drive west and McLaughlin drive in Mississauga.

Anonymous

4/10/2021 04:45 PM

Indoor soccer facility with artificial turf to support year round play. Also

apart of the facility should include a gym and running track. Use this as an opportunity to build a sort of multiplex type building to support year round use and profit since a decision couldn't be made about location of multiplex. Off 401 is ideal location instead of adding more congestion to internal city road network. A decision couldn't be made previously because a small amount of community voices were heard that did not reflect or represent the overall view of the city population. This is the challenge with current planning practices. Yes we have to listen to community input but we also need to make a decision that economically makes sense as well as accessibility. Off the 401 was a prime location. Now we have lost out on that opportunity. This is a chance to dedicate a year round use facility to soccer.

Anonymous

4/10/2021 08:45 PM

Indoor w stands for people to watch.

Anonymous

4/11/2021 07:21 AM

No

Anonymous

4/11/2021 10:18 AM

No.

Anonymous

4/11/2021 01:07 PM

Enough field space that there isn't a large waitlist and a designated party area for children and families that don't take up precious turf space from teams

Anonymous

4/11/2021 01:09 PM

Dome for the winter soccer program like European countries would do. Loom at facilities that are used in Europe. For example loom at Benfica soccer facility in Portugal for development.

Anonymous

I feel that Soccer and Cricket fields

4/12/2021 02:13 AM

are compatible and should be considered when designing additional facilities. Three Senior Soccer fields are slightly larger than one Cricket Field when you allow 20' for Soccer Field boundaries along with 50' for Cricket Field boundaries. A biking/walking trail around the perimeter of the site would be well received.

Anonymous

4/12/2021 08:30 AM

Just make sure that tournaments can be held there without issue, visiting other cities for tournaments and seeing what they have like Rochester New York we definitely need something similar, brings revenue to the club and people to the city. Being on the 401 lots of opportunity to make something special.

Optional question (96 response(s), 144 skipped)

Question type: Essay Question

Q13 | Do you have any additional comments regarding the Fountain Street Soccer Complex?

Anonymous

3/24/2021 04:15 PM

What's taking so long?

Anonymous

3/24/2021 04:40 PM

I have heard even though this is designated as a soccer complex as advertised there is intention by the City of Cambridge to use it as a multi sport facility but I did not see anything in the video presentation that highlighted this? I am very concerned about this if it is the case as currently we as SOCCER USERS share current fields with other sports and the quality of field surface is extremely poor to play soccer on due to the continuous use from other sports (Rugby, football, etc) that tear up the surface especially in wet conditions. The other sports do not necessarily rely on a ball to roll on

the ground to ensure the quality of play but soccer does so the quality of surface is essential. It is disheartening to hear that a soccer specific facility as advertised would be used by multiple sports I hope this is not true.

Anonymous

3/24/2021 05:53 PM

When watching the Town hall meeting that took place where City Staff Don Chowder presented to Councilor's (Cambridge Youth Soccer also did) he stated that the Soccer Park would incorporate other sports (Rugby-Frizbee-Field Hockey). This was not stated in the video! Further he stated that additional sports lines would be put on fields and that this would not be a problem for soccer. This is totally untrue. Any soccer player/coach/family/association would agree with this It is obvious that eventually the soccer park will become a multi sport complex - therefore the City of Cambridge should just call it that. It is hoped that Councilors really get involved with this project and take the initiative to ask the right questions to the right people

Anonymous

3/24/2021 11:45 PM

Can the soccer field be used for other sports? Such as field hockey, rugby, football, etc

Anonymous

3/25/2021 10:32 AM

If this is meant to be a soccer facility, so it would be just for soccer and not other sports. Also if grass fields to be constructed, hopefully a well maintenance will be applied - with irrigation system and frequently short cut - to keep the grass in the best shape possible. And definitely Cambridge needs to have at least two very good artificial turf fields to be on the same standards than the surrounding cities.

Anonymous

All the focus is on design not

3/25/2021 08:16 PM

maintenance. Look at using berms and natural features to direct patrons to certain areas (i.e. not one goal area of a field)

Anonymous

where are the benches?

3/30/2021 12:57 PM

Anonymous

NA

3/30/2021 01:38 PM

Anonymous

Adequate shade please. And adequate seating.

3/30/2021 06:06 PM

Anonymous

Keep one field for free use (unreserved)

3/30/2021 06:52 PM

Anonymous

Yes lights on the field for games at night

3/30/2021 07:27 PM

Anonymous

Make it a destination for people.

3/30/2021 08:58 PM

Anonymous

Is there flood protection or levee consideration.

3/30/2021 10:06 PM

Anonymous

Stop. Wasting. Money. We. Don't. Have.

3/31/2021 09:15 AM

Anonymous

Needs to be available and accessible to all within the community

3/31/2021 11:54 PM

Anonymous

Can the building be larger or two stories to accommodate gym facilities for high performing athletes? Can a full-time dome option be considered so soccer can be played year round?

4/01/2021 01:48 PM

Anonymous

Please provide max number of fields, including dedicated mini fields. Can still make flexible use of larger fields.

4/01/2021 06:37 PM

Anonymous

I think a playground, splash pad and washrooms are important for the surrounding neighborhoods

4/01/2021 07:38 PM

Anonymous

Just bloody build it so kids can be active. Please not another multiplex

4/01/2021 08:13 PM

	political gong show.
Anonymous 4/01/2021 08:39 PM	Overdue
Anonymous 4/01/2021 08:39 PM	I'm embarrassed when our teams have to host a game. Our fields are pathetic
Anonymous 4/01/2021 08:40 PM	When will it be built?
Anonymous 4/01/2021 09:32 PM	What is going to be done about traffic. Fountain street is extremely busy and it can be hard to turn left on a normal day, what happens when multiple teams are trying to leave or arrive at the same time?
Anonymous 4/01/2021 09:35 PM	Would be nice to see this used exclusively for soccer, and not have to worry about the condition and multiple lines.
Anonymous 4/01/2021 11:04 PM	Would love to see it built as from the community would have great use. We seem to have many arenas for hockey but nothing supporting soccer.
Anonymous 4/01/2021 11:28 PM	looking forward to using the facility
Anonymous 4/01/2021 11:42 PM	Wished this was build quicker as we have many complex's for other sports not many for soccer!!
Anonymous 4/02/2021 07:43 AM	Why does the city of Cambridge lack the quality of sports complex when compared to other municipalities. We have lots of new growth in the area however city council prefers to debate sports complexes for decades while other projects such as pedestrian bridges etc seem to take the forefront. It's time the city of Cambridge acts and provides the citizens of Cambridge complexes which we can be proud of and meets the needs of your and adult leagues.

Anonymous

4/02/2021 08:28 AM

What took so long? We need to keep our youth engaged as early as possible.

Anonymous

4/02/2021 08:38 AM

Look at the Brampton facility and other ones in the area and get the best design. Build the design Big enough that we are not looking to expand in the 5-7 years, build it with soccer back bone but making sure it could be indoor grounds can be use for rugby, football, baseball so there is someone benefiting from field and cambridge soccer benefits financially.

Anonymous

4/02/2021 09:11 AM

Don't skimp on it - make it something that can be used spring- fall to get the kids outside sooner

Anonymous

4/02/2021 09:22 AM

Just that we are so excited to be getting it!

Anonymous

4/02/2021 09:58 AM

I agree that a soccer park is much needed however an alternative site such as conestoga college would be much better for this project away from the river and wildlife.

Anonymous

4/02/2021 10:47 AM

CYS is growing rapidly and is facing a field shortage for its growing high performance teams- this project is vital to the continued growth of the club. Additionally, now more than ever- we need to invest in recreation facilities for our kids. It's also important to note that CYS is a great asset to the City of Cambridge that is producing high quality soccer players that we should be proud of and support.

Anonymous

4/02/2021 10:57 AM

Please complete as soon as possible. Cambridge has one of the best programs in the province however we have very little in facilities. Com dev and riverside are good, but fall short or Guelph Kitchener and Waterloo. There is a significant lack of artificial turf fields

	in Cambridge.
Anonymous 4/02/2021 11:05 AM	Very disappointed with the city of Cambridge for the constant delays. Our children's mental and physical Health is at state
Anonymous 4/02/2021 12:22 PM	Taking too long.
Anonymous 4/02/2021 03:45 PM	Believe this will be very beneficial to the membership of CYS and can has the potential to be the envy of other clubs in Ontario.
Anonymous 4/02/2021 03:46 PM	It's a good initiative and and exciting proposal to bring the community together
Anonymous 4/02/2021 06:25 PM	Shouldn't be built in the flood plain and next to the osprey nest! This is appalling.
Anonymous 4/02/2021 07:39 PM	Please provide parking that is near/by all pitches. Those with disabilities/senior visitors should be considered as well as the convenience of parking in the event of inclement weather.
Anonymous 4/02/2021 09:49 PM	Make sure there is enough parking. Because with 8+ fields and playground and access to the river (for fishing) there will be an issue with parking.
Anonymous 4/03/2021 01:52 PM	Fan Clubhouse cafe restaurant that can be used all year long to watch soccer matches
Anonymous 4/03/2021 02:34 PM	We need it badly .
Anonymous 4/03/2021 05:51 PM	Cambridge soccer desperately needs these fields. There is a shortage in the whole region.
Anonymous 4/03/2021 10:29 PM	Any consideration for the eagles which frequent the wood lot as well as ospreys at rivers edge.
Anonymous	Very happy

4/03/2021 10:29 PM

Anonymous

4/04/2021 08:48 AM

Very confused on why this is taking so long. The city of Cambridge promised fields for 2022 where are they?

Anonymous

4/04/2021 10:39 AM

The overall design looks great and the city and local area will benefit greatly from this area.

Anonymous

4/04/2021 05:06 PM

Have area's with shade, pavilion and trees

Anonymous

4/04/2021 08:31 PM

Please make it sports complex so all types of sports we can do here. Please consider it. Add only one cricket pitch and volleyball and badminton not gonna take much space.

Anonymous

4/04/2021 08:58 PM

Large size fields are required in order to host tournaments.

Anonymous

4/04/2021 10:57 PM

Players need to use fields winter and summer

Anonymous

4/05/2021 08:04 AM

Don't build it too much environmental impact

Anonymous

4/05/2021 05:51 PM

I sure hope that you install lots of tile drainage under those natural turf fields. Being that close to the floodplain will make the fields slow to dry out in Spring.

Anonymous

4/05/2021 09:26 PM

The smaller buildings stretched out to provide better access to all the different fields would be better than just one large building. Having a special needs son, it's a chore to get him to some surfaces to watch his sister play

Anonymous

4/06/2021 11:03 AM

Design concepts look great. The City should ensure the Cambridge Youth Soccer Program and future growth of the club can be supported by this park due to its size and future growth

	plans. It will be a wonderful partnership that will bring value to the community in many different ways.
Anonymous 4/06/2021 01:26 PM	Build an arena, not soccer fields. This is ridiculous.
Anonymous 4/06/2021 02:11 PM	NA
Anonymous 4/06/2021 02:34 PM	Let's make this happen.
Anonymous 4/06/2021 02:35 PM	Why haven't you started yet?
Anonymous 4/06/2021 02:36 PM	i needs to have a winterized domed fullsize field. There is nothing in the area (Cambridge, Guelph) that has a full sized domed field
Anonymous 4/06/2021 02:37 PM	A lounge area for parents to watch the field as opposed to the seating benches behind the curtains.
Anonymous 4/06/2021 02:41 PM	Long overdue, this has been a discussion for years. Hurry up Please!!!
Anonymous 4/06/2021 02:42 PM	When will it be done?
Anonymous 4/06/2021 02:43 PM	The location is ideal.
Anonymous 4/06/2021 02:45 PM	It is taking too long.
Anonymous 4/06/2021 02:46 PM	Region could really use this type of facility and would be great so we could host larger scale events and have good facilities for soccer players
Anonymous 4/06/2021 02:58 PM	Current configuration is to small and the lighting is very poor for spectators The lights are in your face
Anonymous 4/06/2021 02:59 PM	No

Anonymous

4/06/2021 03:01 PM

I am currently a non resident of Cambridge, although I did grow up in Cambridge and played for Cambridge youth soccer. My son has for a few years now played for the OPDL team in Cambridge. This is an exciting development that once completed will set Cambridge above all others in the area as far as having a true soccer complex.

Anonymous

4/06/2021 03:59 PM

Local soccer associations should the ability to book these fields with priority and for a decent rate. This will help grow the sport locally.

Anonymous

4/06/2021 04:27 PM

it needs to be built ASAP, the washroom facilities or lack of are horrible at all other soccer fields. To female athlete this is important.

Anonymous

4/06/2021 04:37 PM

it is needed for Cambridge

Anonymous

4/06/2021 05:02 PM

Need it ASAP!

Anonymous

4/06/2021 05:45 PM

Let's do this! Stop with nonsense

Anonymous

4/06/2021 06:02 PM

Trails would be nice and seating for spectators

Anonymous

4/06/2021 06:19 PM

A soccer/sport complex is way overdue in Cambridge. Just get it done.

Anonymous

4/06/2021 06:19 PM

I am so excited about the project and I cannot wait to see running

Anonymous

4/06/2021 06:28 PM

n/a

Anonymous

4/06/2021 06:55 PM

No

Anonymous

Lights for night playing will also be

4/06/2021 06:59 PM

beneficial. It sounds like a a good project.

Anonymous

4/06/2021 08:07 PM

Possibility to make one of the fields a collapsible dome for winter use.

Anonymous

4/06/2021 08:45 PM

Please keep this facility. It is vital to the OPDL programme as the programme continues through winter months.

Anonymous

4/06/2021 09:20 PM

a covered (domed) turf field is really a necessity in our climate in order to run soccer programming year-round

Anonymous

4/07/2021 01:00 AM

No

Anonymous

4/07/2021 08:12 AM

Please build it. Sports are so important for all citizens. This makes more sense than building a highway that promotes laziness in cars.

Anonymous

4/08/2021 07:34 PM

Complex looks great

Anonymous

4/08/2021 08:02 PM

The complex looks really good!

Anonymous

4/10/2021 01:09 AM

This is so exciting and an important facility for residents. The fields should be open and available for kids to use if not rented or reserved for teams.

Anonymous

4/10/2021 03:15 AM

I am generally supportive of the project as it fills a need of the Cambridge Soccer community.

Anonymous

4/10/2021 12:09 PM

Awesome use of land... close to trails, highways and residential neighborhoods

Anonymous

4/10/2021 12:28 PM

I'm wondering about the safety and/or practicalities of only having one entrance to the change rooms/washrooms but that may be standard design.

Anonymous

4/10/2021 12:56 PM

Please teach the future a better way. New and fancy soccer complexes are

good to no one if they cant afford a ball or admission.

Anonymous

4/10/2021 02:07 PM

Yes. Has any one considered that the entire site is a flood plain? What will happen when the water from the river over flows and floods the site?

Anonymous

4/10/2021 04:02 PM

What's the point of a survey if the design and approvals have already been made?

Anonymous

4/10/2021 04:45 PM

See previous comment

Anonymous

4/10/2021 06:06 PM

I know for a fact in the Forest in a tall evergreen tree there is a Bald Eagles Nest that has been there several years and is still in use so I hope it is not cut down. Also the homeless have that same forest ruined with garbage littering all over and is an active camps as I write this so I hope all this will be addressed and have that area all cleaned up , camps removed and homeless removed .

Anonymous

4/10/2021 06:33 PM

We do not need this

Anonymous

4/10/2021 08:45 PM

Indoor field is a great idea.

Anonymous

4/10/2021 11:17 PM

Leave the Bald Eagle nest and trees alone. You know the one

Anonymous

4/11/2021 07:21 AM

No

Anonymous

4/11/2021 07:34 AM

It's a huge waste of taxpayer dollars. Basic outdoor soccer fields will suffice. Given all the social problems we currently have and the recovery from the pandemic why are we wasting valuable resources on this frivolous project?

Anonymous

4/11/2021 08:29 AM

Please consider the optimal use of the fields, for youth soccer and

recreational soccer. The layout of the facilities should work well to easily direct players for the next game in and players just finished a game out.

Anonymous

4/11/2021 10:18 AM

I just have a couple of questions. I was wondering which First Nations groups were consulted? And was anything discovered during the archaeological excavation?

Anonymous

4/11/2021 01:09 PM

Make it open to all soccer clubs bit not other sports.

Anonymous

4/12/2021 02:13 AM

You might consider placing the parking spaces for the Senior players along Fountain St while still allowing the Youths to enter off of Lynden Drive. Easily movable nets would also enhance the usefulness of the site and would be necessary should Cricket players be allowed to participate.

Anonymous

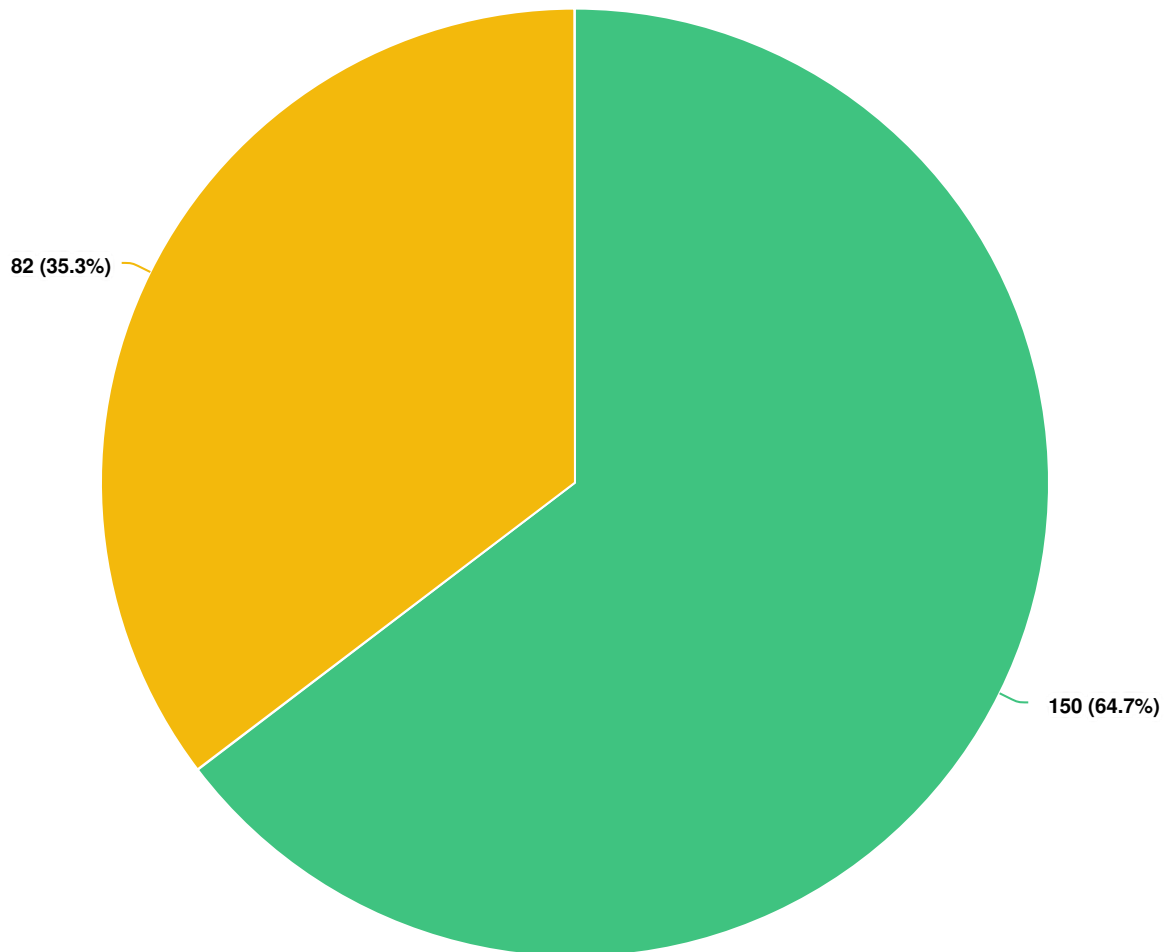
4/12/2021 04:17 PM

Affordable programming and diversity of use of the various spaces (multipurpose). an out and indoor playground would be great for younger kids while the older attend soccer programming

Optional question (108 response(s), 132 skipped)

Question type: Essay Question

Q14 Are you interested in learning more about the Fountain Street Soccer Complex as the design development process continues?



Question options

- Yes
- No

Optional question (232 response(s), 8 skipped)
Question type: Radio Button Question