

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14021

MUNICIPALITY OF: Cobourg T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobourg T

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For the year ended December 31, 1990.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	19,886,261	1,257,145	9,069,562	9,559,554
Direct water billings on ratepayers -- own municipality	2	1,377,940	-		1,377,940
-- other municipalities	3	276,865	-		276,865
Sewer surcharge on direct water billings -- own municipality	4	480,970	-		480,970
-- other municipalities	5	-	-		-
Subtotal	6	22,022,036	1,257,145	9,069,562	11,695,329
PAYMENTS IN LIEU OF TAXATION					
Canada	7	58,174	-	-	58,174
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	28,950	3,156		25,794
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	81,331	4,847	36,843	39,641
Ontario Hydro	13	18,383	-	-	18,383
Liquor Control Board of Ontario	14	8,428	-	-	8,428
Other	15	65,471	-	-	65,471
Municipal enterprises	16	127,144	-	-	127,144
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	387,881	8,003	36,843	343,035
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	159,390	-	-	159,390
Per Household Police	20	265,650	-	-	265,650
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	536,579	-	-	536,579
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	132,236	-	-	132,236
Subtotal	28	1,093,855	-	-	1,093,855
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	562,889			562,889
Canada specific grants	30	2,031			2,031
Other municipalities - grants and fees	31	227,351			227,351
Fees and service charges	32	1,828,665			1,828,665
Subtotal	33	2,620,936			2,620,936
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	422,251	-	-	422,251
Fines	37	48,443			48,443
Penalties and interest on taxes	38	180,117			180,117
Investment income - from own funds	39	397,645			397,645
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	188,055			188,055
Contributions from non-consolidated entities	45	-			-
--	46	136,289			136,289
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,372,800	-	-	1,372,800
TOTAL REVENUE	51	27,497,508	1,265,148	9,106,405	17,125,955

ANALYSIS OF TAXATION

For the year ended December 31, 1990.

Municipality

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	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
	1	2	3	4	5	6	7	8	9	10	11	12	
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
Secondary separate													
General	0	2,877,176	664,555	230,005	100.340000	118.050000	288,696	78,450	27,152	5,943	13,175	5,272	418,688
Separate consolidated													
Total all school board taxation	0						4,232,013	2,738,169	1,239,765	40,410	571,207	247,998	9,069,562

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	2,031	-	27,254
Protection to Persons and Property					
Fire	2	-	-	-	23,377
Police	3	-	-	-	5,045
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	44,874	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	44,874	28,422
Transportation services					
Roadways	8	437,348	-	105,415	13,590
Winter Control	9	21,248	-	-	-
Transit	10	58,467	-	-	138,846
Parking	11	-	-	-	78,268
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	517,063	-	105,415	230,704
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	243,552
Garbage Disposal	20	-	-	-	300,707
Pollution Control	21	-	-	-	123,054
--	22	-	-	-	-
Subtotal	23	-	-	-	667,313
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	6,300	-	-	615,591
Libraries	38	39,526	-	77,062	25,795
Other Cultural	39	-	-	-	168,744
Subtotal	40	45,826	-	77,062	810,130
Planning and Development					
Planning and Development	41	-	-	-	64,842
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	64,842
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	562,889	2,031	227,351	1,828,665

1990 FINANCIAL INFORMATION RETURN

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ANALYSIS OF REVENUE FUND EXPENDITURES

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For the year ended December 31, 1990.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	699,143	42,022	1,201,317	110,720	-	-	2,053,202
Protection to Persons and Property								
Fire	2	681,882	-	102,072	33,500	-	-	817,454
Police	3	1,737,890	-	126,138	28,244	-	-	1,892,272
Conservation Authority	4	-	-	-	-	100,671	-	100,671
Protective inspection and control	5	117,211	-	23,398	-	-	-	140,609
Emergency measures	6	-	-	81,954	-	-	-	81,954
Subtotal	7	2,536,983	-	333,562	61,744	100,671	-	3,032,960
Transportation services								
Roadways	8	760,631	51,080	769,473	409,000	-	-	1,990,184
Winter Control	9	20,044	-	90,100	-	-	-	110,144
Transit	10	4,003	-	243,575	4,466	-	-	252,044
Parking	11	55,321	-	72,038	55,000	-	-	182,359
Street Lighting	12	-	-	86,519	66,871	-	-	153,390
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	839,999	51,080	1,261,705	535,337	-	-	2,688,121
Environmental services								
Sanitary Sewer System	16	45,074	294,701	57,861	350,970	-	-	748,606
Storm Sewer System	17	9,904	2,502	14,966	-	-	-	27,372
Waterworks System	18	372,091	359,632	535,989	369,930	-	-	1,637,642
Garbage Collection	19	-	-	229,554	-	-	-	229,554
Garbage Disposal	20	29,179	-	639,962	191,963	-	-	861,104
Pollution Control	21	442,782	783,701	564,036	117,820	-	-	1,908,339
--	22	-	-	86,682	-	-	-	86,682
Subtotal	23	899,030	1,440,536	2,129,050	1,030,683	-	-	5,499,299
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	-	-	-
Social and Family Services								
General Assistance	31	-	-	1,935	-	-	-	1,935
Assistance to Aged Persons	32	-	-	49,371	-	-	-	49,371
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	1,501	-	-	1,501
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	51,306	1,501	-	-	52,807
Recreation and Cultural Services								
Parks and Recreation	37	753,720	12,394	696,076	281,606	198,704	-	1,942,500
Libraries	38	217,884	-	137,987	10,500	-	-	366,371
Other Cultural	39	-	-	11,090	-	62,400	-	73,490
Subtotal	40	971,604	12,394	845,153	292,106	261,104	-	2,382,361
Planning and Development								
Planning and Development	41	84,409	-	64,783	-	-	-	149,192
Commercial and Industrial	42	42,241	381,218	233,715	69,300	50,000	-	776,474
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	126,650	381,218	298,498	69,300	50,000	-	925,666
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	6,073,409	1,927,250	6,120,591	2,101,391	411,775	-	16,634,416

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,559,213	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,640,275	
Reserves and Reserve Funds	3	1,289,161	
Subtotal	4	2,929,436	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	2,400,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
--	17	-	
Subtotal *	18	2,400,000	
Grants and Loan Forgiveness			
Ontario	20	2,056,899	
Canada	21	49,132	
Other Municipalities	22	-	
Subtotal	23	2,106,031	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	404,332	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	30,500	
--	30	241,000	
--	31	924,611	
Subtotal	32	1,600,443	
Total Sources of Financing	33	9,035,910	
Applications			
Own Expenditures			
Short Term Interest Costs	34	84,037	
Other	35	6,739,145	
Subtotal	36	6,823,182	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	2,400,000	
Individuals	39	-	
Subtotal	40	2,400,000	
Transfers to Reserves, Reserve Funds and the Revenue Fund			
	41	328,763	
Total Applications	42	9,551,945	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	4,075,248	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	2,075,248	
- Proceeds From Long Term Liabilities	46	2,000,000	
- Transfers From Reserves and Reserve Funds	47	-	
--	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	4,075,248	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	3,000	-	-	77,178
Protection to Persons and Property					
Fire	2	-	-	-	12,138
Police	3	-	-	-	55,935
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	52,768
Subtotal	7	-	-	-	120,841
Transportation services					
Roadways	8	974,136	-	-	2,621,046
Winter Control	9	-	-	-	-
Transit	10	74,337	-	-	74,335
Parking	11	-	-	-	29,614
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,048,473	-	-	2,724,995
Environmental services					
Sanitary Sewer System	16	-	-	-	766,092
Storm Sewer System	17	-	-	-	143,883
Waterworks System	18	-	-	-	369,930
Garbage Collection	19	-	-	-	1,318
Garbage Disposal	20	209,540	-	-	557,054
Pollution Control	21	73,830	-	-	247,369
--	22	-	-	-	-
Subtotal	23	283,370	-	-	2,085,646
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	63,423	-	-	241,662
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	25,983
--	35	-	-	-	-
Subtotal	36	63,423	-	-	267,645
Recreation and Cultural Services					
Parks and Recreation	37	444,001	49,132	-	1,030,561
Libraries	38	-	-	-	12,478
Other Cultural	39	-	-	-	5,724
Subtotal	40	444,001	49,132	-	1,048,763
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	214,632	-	-	434,931
Residential Development	43	-	-	-	63,183
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	214,632	-	-	498,114
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	2,056,899	49,132	-	6,823,182

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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For the year ended December 31, 1990.

		1 \$
General Government	1	205,640
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	167,377
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	167,377
Environmental services		
Sanitary Sewer System	16	2,929,447
Storm Sewer System	17	2,322
Waterworks System	18	1,703,860
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	4,635,629
Health Services		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
Subtotal	30	-
Social and Family Services		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
Subtotal	36	-
Recreation and Cultural Services		
Parks and Recreation	37	61,347
Libraries	38	-
Other Cultural	39	-
Subtotal	40	61,347
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	1,774,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	1,774,000
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	6,843,993

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1990.

		1 \$
1. Calculation of the Debt Burden of the Municipality		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	284,860
: To Canada and agencies	2	193,133
: To other	3	9,900,000
Subtotal	4	10,377,993
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario	6	-
:Schoolboards	7	2,334,000
:Other municipalities	8	1,200,000
Subtotal	9	3,534,000
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	6,843,993
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	6,843,993
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
4. Actuarial balance of own sinking funds at year end		
	32	-
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	-
Total liability under OMERS plans		
- initial unfunded	34	-
- actuarial deficiency	35	-
Total liability for own pension funds		
- initial unfunded	36	-
- actuarial deficiency	37	-
Outstanding loans guarantee	38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	39	-
- university support	40	-
- leases and other agreements	41	-
Other (specify)	42	-
--	43	-
--	44	-
Total	45	-

1990 FINANCIAL INFORMATION RETURN

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1990.

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

7. 1990 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	1,098,942		828,308	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	-		-	
- user rates (consolidated entities)	53	-		-	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	1,098,942		828,308	

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1991	60	-	-	-	-	-	-
1992	61	1,202,054	708,252	-	-	-	-
1993	62	1,283,353	576,459	-	-	-	-
1994	63	893,802	440,059	-	-	-	-
1995	64	724,920	343,962	-	-	-	-
1996-2000	65	799,864	267,456	-	-	-	-
2001 onwards	79	1,940,000	352,455	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	6,843,993	2,688,643	-	-	-	-

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

9. Future principal payments on EXPECTED NEW debt		1
		\$
1991	72	-
1992	73	-
1993	74	-
1994	75	-
1995	76	-
Total	77	-

10. Other notes (attach supporting schedules as required)

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year	
	1	2	3	4	5	6	8	9	10	12	11	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1	1,144,991	119,131	1,264,122								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Library rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	-	-	-								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
Subtotal levied by mill rate -- general	11	2,283	1,144,991	119,131	1,264,122	1,238,442	18,703	-	8,003	-	1,265,148	3,309
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,283	1,144,991	119,131	1,264,122	1,238,442	18,703	-	8,003	-	1,265,148	3,309

1990 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	4,960	4,179,523	454,573	-	4,634,096	4,543,591	73,551	17,389	-	4,634,531	5,395
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,458	370,986	22,729	-	393,715	390,217	1,763	2,350	-	394,330	2,073
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	4,706	3,296,264	357,923	-	3,654,187	3,578,555	61,712	14,591	-	3,654,858	5,377
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	1,477	397,570	24,390	-	421,960	418,693	1,480	2,513	-	422,686	2,203
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	12,601	8,244,343	859,615	-	9,103,958	8,931,056	138,506	36,843	-	9,106,405	15,048

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobourg T

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For the year ended December 31, 1990.

		1 \$
Balance at the beginning of the year	1	3,474,709
Revenues		
Contributions from revenue fund	2	461,116
Contributions from capital fund	3	328,763
Lot levies and subdivider contributions	60	838,244
Recreational land (the Planning Act)	61	99,513
Investment income - from own funds	5	338,843
- other	6	4,860
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	2,071,339
Expenditures		
Transferred to capital fund	14	1,289,161
Transferred to revenue fund	15	188,055
Charges for long term liabilities - principal and interest	16	-
--	63	3,821
--	20	-
--	21	-
Total expenditure	22	1,481,037
Balance at the end of the year for:		
Reserves	23	3,749,328
Reserve Funds	24	315,683
Total	25	4,065,011
Analysed as follows:		
Working funds	26	317,200
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	333,163
Sick leave	31	115,293
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	91,022
- roads	35	45,282
- sanitary and storm sewers	36	899,621
- parks and recreation	64	277,342
- library	65	122,826
- other cultural	66	-
- water	38	-
- transit	39	25,471
- housing	40	-
- industrial development	41	72,819
- other and unspecified	42	25,846
Lot levies and subdivider contributions	44	1,379,673
Recreational land (the Planning Act)	46	315,683
Parking revenues	45	-
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	19,170
Vacation Pay - Council	52	24,600
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	4,065,011

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

		1 \$	2 \$
ASSETS			
Current assets			portion of cash not in chartered banks
Cash	1	355,946	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,425,525	
Region or county	4	32,100	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,065,972	business taxes
Taxes receivable			
Current year's levies	9	1,658,204	252,482
Previous year's levies	10	147,378	8,473
Prior year's levies	11	33,936	637
Penalties and interest	12	112,409	13,868
Less allowance for uncollectables (negative)	13	278,951	1,334
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	299,267	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	6,843,993	
Other long term assets	20	-	-
Total	21	11,983,887	

1990 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1990.

LIABILITIES						
Current Liabilities						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	-				
Ontario	27	-				
Region or county	28	-				
Other municipalities	29	-				
School Boards	30	-				
Trade accounts payable	31	2,957,551				
Other	32	-				
Other current liabilities	33	-				
Net long term liabilities						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	4,853,599				
- special area rates and special charges	35	-				
- benefitting landowners	36	304,535				
- user rates (consolidated entities)	37	1,685,859				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
Reserves and reserve funds	41	4,065,011				
Accumulated net revenue (deficit)						
General revenue	42	75,438				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	2,076,146				
Libraries	49	16,460				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	6,179				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	3,309				
School boards	57	15,048				
Unexpended capital financing / (unfinanced capital outlay)	58	4,075,248				
Total	59	11,983,887				

1990 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	28	
Non-line Department Support Staff	2	4	
Fire	3	11	
Police	4	46	
Transit	5	-	
Public Works	6	19	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	11	
Libraries	11	3	
Planning	12	2	
Total	13	124	

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	4,206,853	547,666
Employee benefits	15	836,622	43,080

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	17,614,927	
Previous years' tax	17	478,570	
Penalties and interest	18	156,192	
Subtotal	19	18,249,689	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards			
- recoverable from general municipal revenues	24	435,504	
- recoverable from general municipal revenues	25	-	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
Total reductions	29	18,685,193	
Amounts added to the tax roll for collection purposes only	30	86,590	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	

		1	
4. Tax due dates for 1990 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19900301	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900608	
Due date of last installment (YYYYMMDD)	36	19900904	
		\$	
Supplementary taxes levied with 1994 due date	37	1,874,598	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1992	58	5,391,223	2,150,000	-	1,000,000
in 1993	59	5,750,000	-	-	3,000,000
in 1994	60	3,500,000	-	-	1,000,000
in 1995	61	-	-	-	-
in 1996	62	-	-	-	-
Total	63	14,641,223	2,150,000	-	5,000,000

1990 FINANCIAL INFORMATION RETURN

Municipality

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STATISTICAL DATA

For the year ended December 31, 1990.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	50,522	30,775		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1990 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water						
In this municipality		39	4,823	737,189	640,751	
In other municipalities (specify municipality)						
--		40	-	-	-	
--		41	-	-	-	
--		42	-	-	-	
--		43	-	-	-	
--		64	-	-	-	
		number of residential units	1990 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Sewer						
In this municipality		44	4,710	260,405	220,565	
In other municipalities (specify municipality)						
--		45	-	-	-	
--		46	-	-	-	
--		47	-	-	-	
--		48	-	-	-	
--		65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-	
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
		\$	\$	\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
				1		
				\$		
Loans or advances due to reserve funds as at December 31				84	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
		\$	\$	%		
name of joint boards						
--		53	-	-	-	
--		54	-	-	-	
--		55	-	-	-	
--		56	-	-	-	
--		57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
		\$	\$	\$	\$	
Approved but not financed as at December 31, 1989		67	1,500,000	1,153,700	-	
Approved in 1990		68	-	2,400,000	-	
Financed in 1990		69	-	2,400,000	-	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1990		71	1,500,000	1,153,700	-	
Applications submitted but not approved as at Decemeber 31, 1990		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1991	1992	1993	1994	1995
		1	2	3	4	5
		\$	\$	\$	\$	\$
		73	15,877,750	16,672,000	17,505,000	18,400,000
						19,500,000