

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14021

MUNICIPALITY OF: Cobourg T

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1993.

Municipality

Cobourg T
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		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	23,742,823	1,909,765	11,452,379	10,380,679
Direct water billings on ratepayers -- own municipality	2	1,772,831	-		1,772,831
-- other municipalities	3	202,407	-		202,407
Sewer surcharge on direct water billings -- own municipality	4	657,323	-		657,323
-- other municipalities	5	-	-		-
Subtotal	6	26,375,384	1,909,765	11,452,379	13,013,240
PAYMENTS IN LIEU OF TAXATION					
Canada	7	48,715	-	-	48,715
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	35,325	5,338		29,987
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	92,880	7,507	44,916	40,457
Ontario Hydro	13	24,734	-	-	24,734
Liquor Control Board of Ontario	14	9,167	-	-	9,167
Other	15	67,179	-	-	67,179
Municipal enterprises	16	122,131	-	-	122,131
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	400,131	12,845	44,916	342,370
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	871,164	-	-	871,164
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	534,086			534,086
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	330,503			330,503
Fees and service charges	32	1,413,765			1,413,765
Subtotal	33	2,278,354			2,278,354
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	365,438	-	-	365,438
Fines	37	68,688			68,688
Penalties and interest on taxes	38	418,959			418,959
Investment income - from own funds	39	251,201			251,201
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	136,084			136,084

*For the year ended December 31, 1993.*

Cobourg T

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[illegible]

*For the year ended December 31, 1993.*

## Cobourg T

## 2LT - OP

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1993.*

## Cobourg T

## 2LT - OP

### III. School board purposes

## Elementary public

## Elementary separate

## Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1993.

		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	3,339,335	987,933	382,285	114.340000	134.520000	381,820	132,897	51,425	2,827	17,655	5,832	592,456
Separate consolidated													
Total all school board taxation	0						5,823,409	3,745,494	1,622,568	- 82,377	218,055	125,230	11,452,379

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1993.*

## This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality
Cobourg T

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	8,430
Protection to Persons and Property					
Fire	2	9,900	-	-	85,775
Police	3	-	-	-	7,980
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	52,197	-
Emergency measures	6	-	-	-	-
Subtotal	7	9,900	-	52,197	93,755
Transportation services					
Roadways	8	364,982	-	113,383	115,859
Winter Control	9	27,471	-	-	-
Transit	10	82,239	-	-	139,567
Parking	11	-	-	-	57,260
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	474,692	-	113,383	312,686
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	68,231	9,288
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	50,871
--	22	-	-	-	-
Subtotal	23	-	-	68,231	60,159
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	1,507	-	-	774,931
Libraries	38	47,987	-	96,692	27,937
Other Cultural	39	-	-	-	105,832
Subtotal	40	49,494	-	96,692	908,700
Planning and Development					
Planning and Development	41	-	-	-	30,035
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	30,035
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	534,086	-	330,503	1,413,765

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1993.

Municipality	
Cobourg T	

		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	763,625	41,292	920,563	45,580	100,169	-	1,871,229
Protection to Persons and Property								
Fire	2	866,826	-	129,031	113,000	-	-	1,108,857
Police	3	2,040,634	-	234,728	7,500	2,999	-	2,285,861
Conservation Authority	4	-	-	-	-	112,154	-	112,154
Protective inspection and control	5	122,374	-	11,337	2,200	-	-	135,911
Emergency measures	6	-	-	98,720	93,570	-	-	192,290
Subtotal	7	3,029,834	-	473,816	216,270	115,153	-	3,835,073
Transportation services								
Roadways	8	805,534	29,904	619,705	640,763	-	-	2,095,906
Winter Control	9	36,839	-	118,207	-	-	-	155,046
Transit	10	2,946	-	285,073	24,410	5,429	-	317,858
Parking	11	62,470	-	67,478	21,992	-	-	151,940
Street Lighting	12	-	-	87,841	-	-	-	87,841
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	907,789	29,904	1,178,304	687,165	5,429	-	2,808,591
Environmental services								
Sanitary Sewer System	16	80,640	665,476	54,779	287,323	-	-	1,088,218
Storm Sewer System	17	19,670	-	21,529	-	-	-	41,199
Waterworks System	18	401,390	883,981	200,289	744,172	-	-	2,229,832
Garbage Collection	19	6,868	-	680,791	-	-	-	687,659
Garbage Disposal	20	20,574	-	125,175	160,238	-	-	305,987
Pollution Control	21	525,908	689,215	596,032	-	-	-	1,811,155
--	22	-	-	-	-	-	-	-
Subtotal	23	1,055,050	2,238,672	1,678,595	1,191,733	-	-	6,164,050
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	-	-	-	-	56,685	-	56,685
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	56,685	-	56,685
Recreation and Cultural Services								
Parks and Recreation	37	886,037	12,394	674,219	359,925	177,732	-	2,110,307
Libraries	38	311,809	-	126,028	-	729	-	438,566
Other Cultural	39	-	-	4,628	-	25,708	-	30,336
Subtotal	40	1,197,846	12,394	804,875	359,925	204,169	-	2,579,209
Planning and Development								
Planning and Development	41	88,741	-	63,487	-	14,916	-	167,144
Commercial and Industrial	42	-	378,131	129,583	4,400	66,060	-	578,174
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	88,741	378,131	193,070	4,400	80,976	-	745,318
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,042,885	2,700,393	5,249,223	2,505,073	562,581	-	18,060,155

ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

			1
			\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	783,755
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2		1,833,991
Reserves and Reserve Funds	3		844,936
	Subtotal	4	2,678,927
Central Mortgage and Housing Corporation	5		-
Ontario Financing Authority	7		-
Commercial Area Improvement Program	9		-
Other Ontario Housing Programs	10		-
Ministry of the Environment	11		-
Tile Drainage and Shoreline Property Assistance Programs	12		-
Serial Debentures	13		-
Sinking Fund Debentures	14		-
Long Term Bank Loans	15		-
Long Term Reserve Fund Loans	16		-
- -	17		-
	Subtotal *	18	-
Grants and Loan Forgiveness			
Ontario	20		841,112
Canada	21		-
Other Municipalities	22		-
	Subtotal	23	841,112
Other Financing			
Prepaid Special Charges	24		-
Proceeds From Sale of Land and Other Capital Assets	25		-
Investment Income			
From Own Funds	26		-
Other	27		-
Donations	28		333,955
--	30		494,818
--	31		-
	Subtotal	32	828,773
	Total Sources of Financing	33	4,348,812
Applications			
Own Expenditures			
Short Term Interest Costs	34		-
Other	35		7,678,878
	Subtotal	36	7,678,878
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37		-
Unconsolidated Local Boards	38		-
Individuals	39		-
	Subtotal	40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		11,275
	Total Applications	42	7,690,153
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		2,557,586
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		2,557,586
- Proceeds From Long Term Liabilities	46		-
- Transfers From Reserves and Reserve Funds	47		-
- -	48		-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	2,557,586
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Cobourg T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	20,031
Protection to Persons and Property					
Fire	2	-	-	-	345,517
Police	3	-	-	-	2,832
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,005
Emergency measures	6	-	-	-	25,833
Subtotal	7	-	-	-	376,187
Transportation services					
Roadways	8	689,581	-	-	1,285,444
Winter Control	9	-	-	-	-
Transit	10	32,412	-	-	64,891
Parking	11	-	-	-	4,518
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	721,993	-	-	1,354,853
Environmental services					
Sanitary Sewer System	16	6,575	-	-	21,832
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,102,339
Garbage Collection	19	-	-	-	51,493
Garbage Disposal	20	13,750	-	-	109,523
Pollution Control	21	-	-	-	3,880,224
--	22	-	-	-	-
Subtotal	23	20,325	-	-	5,165,411
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	98,794	-	-	710,358
Libraries	38	-	-	-	33,996
Other Cultural	39	-	-	-	12,109
Subtotal	40	98,794	-	-	756,463
Planning and Development					
Planning and Development	41	-	-	-	3,082
Commercial and Industrial	42	-	-	-	2,851
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	5,933
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	841,112	-	-	7,678,878

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Cobourg T
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		1	\$
General Government	1	133,456	
Protection to Persons and Property			
Fire	2	-	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Protective inspection and control	Subtotal 7	-	
Transportation services			
Roadways	8	95,827	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	95,827	
Environmental services			
Sanitary Sewer System	16	2,590,822	
Storm Sewer System	17	305,178	
Waterworks System	18	1,064,784	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	3,960,784	
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	39,717	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	39,717	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	3,863,000	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	3,863,000	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	8,092,784	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Cobourg T

For the year ended December 31, 1993.

			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	129,784
: To Canada and agencies			2	-
: To other			3	9,744,000
	Subtotal		4	9,873,784
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	1,781,000
:Other municipalities			8	-
	Subtotal		9	1,781,000
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	8,092,784
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	8,092,784
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	-

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Cobourg T
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For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	1,114,496	818,472		
- general tax rates *	51	-	-		
- special are rates and special charges	52	212,306	219,423		
- benefitting landowners	53	204,330	131,366		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	1,531,132	1,169,261		
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
		1	2	3	4
		\$	\$	\$	\$
1994		1,100,920	791,297	-	-
1995		1,209,864	681,166	-	-
1996		1,256,000	562,600	-	-
1997		1,133,000	447,837	-	-
1998		1,019,000	340,773	-	-
1999-2003		2,374,000	563,251	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	8,092,784	3,386,924	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994	72	-			
1995	73	110,000			
1996	74	116,000			
1997	75	123,000			
1998	76	131,000			
Total	77	480,000			
10. Other notes (attach supporting schedules as required)					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Cobourg T

For the year ended December 31, 1993.

		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		1,877,578	43,787	1,921,365							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water 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	1,410	1,877,578	43,787	1,921,365	1,880,455	29,310	-	12,845	-	1,922,610	2,655
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,410	1,877,578	43,787	1,921,365	1,880,455	29,310	-	12,845	-	1,922,610	2,655

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Cobourg T

For the year ended December 31, 1993.

		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	4,307	5,451,637	113,113	-	5,564,750	5,454,042	89,998	21,225	-	5,565,265	4,822
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2,073	543,308	24,773	-	568,081	557,137	8,269	2,674	-	568,080	2,072
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	3,881	4,662,555	96,707	-	4,759,262	4,669,412	73,072	18,172	-	4,760,656	5,275
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,201	576,979	26,315	-	603,294	592,456	7,993	2,845	-	603,294	2,201
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	12,462	11,234,479	260,908	-	11,495,387	11,273,047	179,332	44,916	-	11,497,295	14,370

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Cobourg T

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For the year ended December 31, 1993.

		1 \$
Balance at the beginning of the year	1	3,370,778
Revenues		
Contributions from revenue fund	2	671,082
Contributions from capital fund	3	11,275
Development Charges Act	67	534,541
Lot levies and subdivider contributions	60	-
Recreational land (the Planning Act)	61	108,819
Investment income - from own funds	5	103,455
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,429,172
Expenditures		
Transferred to capital fund	14	844,936
Transferred to revenue fund	15	136,084
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	981,020
Balance at the end of the year for:		
Reserves	23	2,565,016
Reserve Funds	24	1,253,914
Total	25	3,818,930
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	561,930
Sick leave	31	16,932
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	110,023
- roads	35	6,620
- sanitary and storm sewers	36	1,199,638
- parks and recreation	64	96,172
- library	65	52,628
- other cultural	66	-
- water	38	-
- transit	39	69,331
- housing	40	-
- industrial development	41	84,753
- other and unspecified	42	49,789
Development Charges Act	68	714,677
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	417,077
Parking revenues	45	92,160
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	30,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	3,818,930

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Cobourg T
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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,471,806	-
Accounts receivable			
Canada	2	46,330	
Ontario	3	754,023	
Region or county	4	-	
Other municipalities	5	-	
School boards	6	13,475	portion of taxes
Waterworks	7	728,012	receivable for
Other (including unorganized areas)	8	1,082,256	business taxes
Taxes receivable			
Current year's levies	9	1,887,983	165,668
Previous year's levies	10	706,811	43,533
Prior year's levies	11	539,098	13,339
Penalties and interest	12	336,416	12,706
Less allowance for uncollectables (negative)	13	- 644,721	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	264,826	portion of line 20
Capital outlay to be recovered in future years	19	8,092,784	for tax sale / tax
Other long term assets	20	-	registration
	21	15,279,099	-
Total			

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Cobourg T
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For the year ended December 31, 1993.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	1,612,533		-
- 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	1,879,760		
Other	32	56,600		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,028,000		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,064,784		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	3,818,930		
Accumulated net revenue (deficit)				
General revenue	42	85,187		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	2,223,448		
Cemetaries	50	18,262		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	32,156		
--	54	-		
--	55	-		
Region or county	56	2,655		
School boards	57	14,370		
Unexpended capital financing / (unfinanced capital outlay)	58	- 2,557,586		
Total	59	15,279,099		

## Municipality

## Cobourg T

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*For the year ended December 31, 1993.*

1. Number of continuous full time employees as at December 31		1			
Administration	1	4			
Non-line Department Support Staff	2	31			
Fire	3	14			
Police	4	48			
Transit	5	-			
Public Works	6	30			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	11			
Libraries	11	5			
Planning	12	2			
Total	13	145			
		continuous full time employees December 31			
		other			
		1 \$	2 \$		
2. Total expenditures during the year on:	14	5,271,726	602,830		
Wages and salaries	15	1,181,989	50,234		
Employee benefits					
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	20,672,797			
Previous years' tax	17	1,418,921			
Penalties and interest	18	864,641			
Subtotal	19	22,956,359			
Discounts allowed	20	-			
Tax adjustments under section 363 and 364 of the Municipal Act					
- amounts added to the roll (negative)	22	541,831			
- amounts written off	23	-			
Tax adjustments under sections 421, 441 and 442 of the Municipal Act					
- recoverable from upper tier and school boards	24	-			
- recoverable from general municipal revenues	25	363,007			
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	22,777,535			
Amounts added to the tax roll for collection purposes only	30	9,014			
Business taxes written off under subsection 441(1) of the Municipal Act	81	112,513			
		1			
4. Tax due dates for 1993 (lower tier municipalities only)					
Interim billings: Number of installments	31	1			
Due date of first installment (YYYYMMDD)	32	19930301			
Due date of last installment (YYYYMMDD)	33	0			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19930601			
Due date of last installment (YYYYMMDD)	36	19930901			
		\$			
Supplementary taxes levied with 1994 due date	37	-			
5. Projected capital expenditures and long term financing requirements as at December 31					
		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place		1 \$	2 \$	3 \$	4 \$
in 1994	58	6,005,631	1,400,000	-	-
in 1995	59	5,500,000	-	-	-
in 1996	60	4,500,000	-	-	-
in 1997	61	4,600,000	-	-	2,000,000
in 1998	62	5,600,000	-	-	2,000,000
Total	63	26,205,631	1,400,000	-	4,000,000

STATISTICAL DATA

For the year ended December 31, 1993.

					balance of fund		loans outstanding		
					1	2			
					\$	\$			
6. Ontario Home Renewal Plan trust fund at year end					82	35,51510,896			
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$			
Water									
In this municipality					39	6,304	795,818	977,013	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$			
Sewer									
In this municipality					44	6,014	657,323	-	
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, 1992					67	1,500,000	2,365,700	-3,865,700	
Approved in 1993					68	-	-	-	
Financed in 1993					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	1,500,000	2,365,700	-3,865,700	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$		\$	
					73	17,800,000	17,900,000	18,250,000	18,450,00018,700,000