

# 1994 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14021

MUNICIPALITY OF: Cobourg T

# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobourg T

1  
3

For the year ended December 31, 1994.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	24,619,354	1,947,331	11,917,727	10,754,296
Direct water billings on ratepayers -- own municipality	2	1,915,147	-		1,915,147
-- other municipalities	3	186,793	-		186,793
Sewer surcharge on direct water billings -- own municipality	4	743,052	-		743,052
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>27,464,346</b>	<b>1,947,331</b>	<b>11,917,727</b>	<b>13,599,288</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	48,846	-	-	48,846
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	35,775	5,599		30,176
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	92,348	7,333	44,803	40,212
Ontario Hydro	13	24,634	-	-	24,634
Liquor Control Board of Ontario	14	9,087	-	-	9,087
Other	15	201,694	-	-	201,694
Municipal enterprises	16	123,917	-	-	123,917
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>536,301</b>	<b>12,932</b>	<b>44,803</b>	<b>478,566</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	<b>28</b>	<b>818,018</b>	<b>-</b>	<b>-</b>	<b>818,018</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	506,655			506,655
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	348,080			348,080
Fees and service charges	32	2,198,103			2,198,103
<b>Subtotal</b>	<b>33</b>	<b>3,052,838</b>			<b>3,052,838</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	329,813	-	-	329,813
Fines	37	41,784			41,784
Penalties and interest on taxes	38	407,948			407,948
Investment income - from own funds	39	308,116			308,116
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	132,538			132,538







# ANALYSIS OF TAXATION

For the year ended December 31, 1994.

Municipality

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4

	LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL		
	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11		
	1	2	3	4	5	6	7	8	9	10	11	12		
MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
<b>Secondary separate</b>														
General	0	3,403,223	1,215,635	476,790	115.390000	135.750000	392,698	165,023	64,724	3,441	22,130	9,341	657,357	
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	11,052	-	-	-	-	11,052	
<b>Total Taxation</b>	<b>0</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>392,698</b>	<b>176,075</b>	<b>64,724</b>	<b>3,441</b>	<b>22,130</b>	<b>9,341</b>	<b>668,409</b>	
<b>Separate consolidated</b>														
<b>Total all school board taxation</b>	<b>0</b>						<b>5,952,421</b>	<b>3,881,957</b>	<b>1,693,337</b>	<b>-</b>	<b>77,513</b>	<b>316,389</b>	<b>151,136</b>	<b>11,917,727</b>





# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1994.

Municipality

Cobourg T

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7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	-	-	-	44,563
<b>Protection to Persons and Property</b>					
Fire	2	-	-	-	59,102
Police	3	-	-	-	8,743
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	60,747	-
<b>Subtotal</b>	7	-	-	60,747	67,845
<b>Transportation services</b>					
Roadways	8	310,053	-	107,985	127,230
Winter Control	9	41,880	-	-	-
Transit	10	103,935	-	-	153,951
Parking	11	-	-	-	58,307
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
<b>Subtotal</b>	15	455,868	-	107,985	339,488
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	82,354	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	282,768
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	-	-	82,354	282,768
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	-	-	-	848,264
Libraries	38	50,787	-	96,994	462,653
Other Cultural	39	-	-	-	122,377
<b>Subtotal</b>	40	50,787	-	96,994	1,433,294
<b>Planning and Development</b>					
Planning and Development	41	-	-	-	30,145
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	-	-	-	30,145
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	506,655	-	348,080	2,198,103

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF REVENUE FUND EXPENDITURES

<b>Cobourg T</b>
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For the year ended December 31, 1994.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	759,100	41,257	1,210,027	183,350	109,113	-	2,302,847
<b>Protection to Persons and Property</b>								
Fire	2	878,668	-	120,244	120,000	931	-	1,119,843
Police	3	2,045,931	-	179,445	17,204	1,689	-	2,244,269
Conservation Authority	4	-	-	-	-	108,653	-	108,653
Protective inspection and control	5	123,537	-	9,490	-	-	-	133,027
Emergency measures	6	-	-	99,482	8,151	-	-	107,633
<b>Subtotal</b>	7	3,048,136	-	408,661	145,355	111,273	-	3,713,425
<b>Transportation services</b>								
Roadways	8	848,535	29,904	548,339	568,890	-	-	1,995,668
Winter Control	9	83,652	-	189,103	-	-	-	272,755
Transit	10	65,834	-	266,999	3,594	9,301	-	345,728
Parking	11	63,907	-	52,872	8,311	-	-	125,090
Street Lighting	12	-	-	109,782	-	-	-	109,782
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
<b>Subtotal</b>	15	1,061,928	29,904	1,167,095	580,795	9,301	-	2,849,023
<b>Environmental services</b>								
Sanitary Sewer System	16	70,488	643,378	79,755	534,758	-	-	1,328,379
Storm Sewer System	17	17,743	-	27,760	-	-	-	45,503
Waterworks System	18	667,951	813,736	124,073	220,649	-	-	1,826,409
Garbage Collection	19	4,525	-	677,992	162,488	-	-	844,995
Garbage Disposal	20	8,761	-	52,430	229,200	-	-	290,391
Pollution Control	21	587,350	466,449	662,619	-	-	-	1,716,418
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	1,356,808	1,923,563	1,624,629	1,147,095	-	-	6,052,095
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	-	-	-	-	-	-	-
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	56,403	-	56,403
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	-	-	-	-	56,403	-	56,403
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	736,462	12,394	636,805	310,804	167,917	-	1,864,382
Libraries	38	330,934	52,452	112,225	438,009	2	-	933,622
Other Cultural	39	125,570	-	64,852	24,300	25,211	-	239,933
<b>Subtotal</b>	40	1,192,966	64,846	813,882	773,113	193,130	-	3,037,937
<b>Planning and Development</b>								
Planning and Development	41	104,886	-	57,635	-	71,836	-	90,685
Commercial and Industrial	42	-	375,916	102,812	13,250	164,213	-	656,191
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	104,886	375,916	160,447	13,250	92,377	-	746,876
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	7,523,824	2,435,486	5,384,741	2,842,958	571,597	-	18,758,606

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1994.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	2,557,606
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	1,248,350
Reserves and Reserve Funds	3	1,468,390
<b>Subtotal</b>	4	2,716,740
<b>Long Term Liabilities Incurred</b>		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Other Loans from Ontario Capital Corporations	50	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	1,500,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
<b>Subtotal *</b>	18	1,500,000
<b>Grants and Loan Forgiveness</b>		
Ontario	20	1,048,597
Canada	21	-
Other Municipalities	22	-
<b>Subtotal</b>	23	1,048,597
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	905,676
--	30	234,744
--	31	-
<b>Subtotal</b>	32	1,140,420
<b>Total Sources of Financing</b>	33	6,405,757
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	6,791,942
<b>Subtotal</b>	36	6,791,942
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	6,791,942
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	2,943,791
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	2,943,791
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	2,943,791
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1994 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1994.

Municipality

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**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	99,977
<b>Protection to Persons and Property</b>				
Fire	2	-	-	307,605
Police	3	-	-	18,062
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	-	-
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	-	325,667
<b>Transportation services</b>				
Roadways	8	390,271	-	1,547,510
Winter Control	9	-	-	-
Transit	10	-	-	2,169
Parking	11	5,415	-	10,695
Street Lighting	12	-	-	14
Air Transportation	13	-	-	-
--	14	-	-	-
<b>Subtotal</b>	15	395,686	-	1,560,388
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	82,938
Storm Sewer System	17	-	-	-
Waterworks System	18	-	-	1,126,325
Garbage Collection	19	-	-	-
Garbage Disposal	20	22,911	-	109,077
Pollution Control	21	-	-	787,280
--	22	-	-	44,240
<b>Subtotal</b>	23	22,911	-	2,149,860
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	-
--	29	-	-	-
<b>Subtotal</b>	30	-	-	-
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	-
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	-
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	130,000	-	311,080
Libraries	38	500,000	-	2,318,771
Other Cultural	39	-	-	24,720
<b>Subtotal</b>	40	630,000	-	2,654,571
<b>Planning and Development</b>				
Planning and Development	41	-	-	-
Commercial and Industrial	42	-	-	1,479
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	1,479
Electricity	48	-	-	-
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	1,048,597	-	6,791,942

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

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11

For the year ended December 31, 1994.

		1 \$
<b>General Government</b>	1	104,878
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
<b>Subtotal</b>	7	-
<b>Transportation services</b>		
Roadways	8	75,026
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
<b>Subtotal</b>	15	75,026
<b>Environmental services</b>		
Sanitary Sewer System	16	2,289,781
Storm Sewer System	17	279,219
Waterworks System	18	851,864
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
<b>Subtotal</b>	23	3,420,864
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
<b>Subtotal</b>	30	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
<b>Subtotal</b>	36	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	31,096
Libraries	38	1,500,000
Other Cultural	39	-
<b>Subtotal</b>	40	1,531,096
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	3,360,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
<b>Subtotal</b>	47	3,360,000
Electricity	48	-
Gas	49	-
Telephone	50	-
<b>Total</b>	51	8,491,864

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1994.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
:To Ontario and agencies	1	67,864
: To Canada and agencies	2	-
: To other	3	9,978,000
<b>Subtotal</b>	4	10,045,864
Plus: All debt assumed by the municipality from others	5	-
Less: All debt assumed by others		
:Ontario - special purpose loans	80	-
:Ontario - Other	81	-
:Schoolboards	7	1,554,000
:Other municipalities	8	-
<b>Subtotal</b>	9	1,554,000
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	8,491,864
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	8,491,864
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	23	-
--	24	-
<b>\$</b>		
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- par value of this amount in U.S. dollars	26	-
Other - Canadian dollar equivalent included in line 15 above	27	-
- par value of this amount in _____	28	-
<b>\$</b>		
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ontario Clean Water Agency - sewer	30	-
- water	31	-
<b>\$</b>		
<b>4. Actuarial balance of own sinking funds at year end</b>	32	-
<b>\$</b>		
<b>5. Long term commitments and contingencies at year end</b>		
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	-
<b>Total</b>	45	-

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

**8**  
12

For the year ended December 31, 1994.

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

7. 1994 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates *	50	732,000		532,865	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	156,000		200,885	
- user rates (consolidated entities)	53	480,392		333,344	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
<b>Total</b>	<b>78</b>	<b>1,368,392</b>		<b>1,067,094</b>	

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1995	60	1,319,864	695,646	-	-	-	-
1996	61	1,372,000	592,068	-	-	-	-
1997	62	1,256,000	490,167	-	-	-	-
1998	63	1,150,000	397,193	-	-	-	-
1999	64	727,000	307,355	-	-	-	-
2000-2004	65	2,667,000	506,110	-	-	-	-
2005 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>8,491,864</b>	<b>2,988,539</b>	-	-	-	-

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

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

10. Other notes (attach supporting schedules as required)

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>UPPER TIER</b>											
Included in general tax rate for upper tier purposes											
General requisition	1	1,897,642	64,225	1,961,867							
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	-	-	-							
<b>Subtotal levied by mill rate -- general</b>	11	2,655	1,897,642	64,225	1,961,867	1,917,493	29,838	-	12,932	-	1,960,263
Special purpose requisitions											
Water	12	-	-	-							
Transit	13	-	-	-							
Sewer	14	-	-	-							
Library	15	-	-	-							
--	16	-	-	-							
--	17	-	-	-							
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	2,655	1,897,642	64,225	1,961,867	1,917,493	29,838	-	12,932	-	1,960,263

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1994.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	4,822	5,592,566	174,937	-	5,767,503	5,660,112	86,018	21,243	-	5,767,373	4,692
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2,072	551,328	30,246	-	581,574	569,512	9,575	2,487	-	581,574	2,072
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5,275	4,792,483	149,917	-	4,942,400	4,850,383	73,718	18,203	-	4,942,304	5,179
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,201	636,368	34,912	-	671,280	657,357	11,052	2,870	-	671,279	2,200
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>14,370</b>	<b>11,572,745</b>	<b>390,012</b>	<b>-</b>	<b>11,962,757</b>	<b>11,737,364</b>	<b>180,363</b>	<b>44,803</b>	<b>-</b>	<b>11,962,530</b>	<b>14,143</b>

# 1994 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobourg T
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10

15

For the year ended December 31, 1994.

		1 \$
<b>Balance at the beginning of the year</b>	1	3,818,930
<b>Revenues</b>		
Contributions from revenue fund	2	1,594,608
Contributions from capital fund	3	-
Development Charges Act	67	684,551
Lot levies and subdivider contributions	60	22,431
Recreational land (the Planning Act)	61	42,586
Investment income - from own funds	5	129,089
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	2,473,265
<b>Expenditures</b>		
Transferred to capital fund	14	1,468,390
Transferred to revenue fund	15	132,538
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	1,600,928
<b>Balance at the end of the year for:</b>		
Reserves	23	3,362,211
Reserve Funds	24	1,329,056
<b>Total</b>	25	4,691,267
<b>Analysed as follows:</b>		
Working funds	26	317,200
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	484,876
Sick leave	31	37,819
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	114,440
- roads	35	24,776
- sanitary and storm sewers	36	1,649,763
- parks and recreation	64	103,035
- library	65	438,009
- other cultural	66	-
- water	38	-
- transit	39	32,771
- housing	40	-
- industrial development	41	88,160
- other and unspecified	42	71,362
Development Charges Act	68	800,855
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	478,141
Parking revenues	45	50,060
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	-
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	4,691,267

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1994.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	2,213,291	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	4,775	
Ontario	3	388,111	
Region or county	4	6,899	
Other municipalities	5	-	
School Boards	6	19,120	portion of taxes
Waterworks	7	151,170	receivable for
Other (including unorganized areas)	8	1,030,702	business taxes
Taxes receivable			
Current year's levies	9	1,809,514	208,114
Previous year's levies	10	816,494	28,043
Prior year's levies	11	531,015	10,455
Penalties and interest	12	306,263	3,191
Less allowance for uncollectables (negative)	13	- 844,721	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	220,647	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	8,491,864	
<b>Other long term assets</b>	20	-	-
<b>Total</b>	21	15,145,144	

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1994.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	309,042				-
- 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	1,684,794				
Other	32	-				
Other current liabilities	33	-				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	8,491,864				
- special area rates and special charges	35	-				
- benefitting landowners	36	-				
- user rates (consolidated entities)	37	-				
Recoverable from Reserve Funds	38	-				
Recoverable from unconsolidated entities	39	-				
Less: Own holdings (negative)	40	-				
<b>Reserves and reserve funds</b>	41	4,691,267				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	191,734				
Special charges and special areas (specify)						
--	43	-				
--	44	-				
--	45	-				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	2,680,417				
Libraries	49	4,571				
Cemetaries	50	-				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	20,052				
--	54	-				
--	55	-				
Region or county	56	1,051				
School boards	57	14,143				
Unexpended capital financing / (unfinanced capital outlay)	58	2,943,791				
<b>Total</b>	59	15,145,144				

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1994.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration	1	4	
Non-line Department Support Staff	2	35	
Fire	3	14	
Police	4	48	
Transit	5	-	
Public Works	6	38	
Health Services	7	-	
Homes for the Aged	8	-	
Other Social Services	9	-	
Parks and Recreation	10	11	
Libraries	11	5	
Planning	12	2	
<b>Total</b>	<b>13</b>	<b>157</b>	

		continuous full time employees December 31	
		1	2
		\$	\$
<b>2. Total expenditures during the year on:</b>			
Wages and salaries	14	5,286,798	927,822
Employee benefits	15	1,228,890	49,380

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	22,328,895	
Previous years' tax	17	1,637,914	
Penalties and interest	18	480,035	
<b>Subtotal</b>	<b>19</b>	<b>24,446,844</b>	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	806,414	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards	24	478,255	
- recoverable from general municipal revenues	25	369,742	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	-	
Other (specify)	80	-	
<b>Total reductions</b>	<b>29</b>	<b>24,488,427</b>	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	53,426	

		1	
<b>4. Tax due dates for 1994 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19940301	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19940601	
Due date of last installment (YYYYMMDD)	36	19940901	
		\$	
Supplementary taxes levied with 1995 due date	37	-	

		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Council	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
<b>5. Projected capital expenditures and long term financing requirements as at December 31</b>					
Estimated to take place					
in 1995	58	7,100,000	500,000	-	-
in 1996	59	4,000,000	500,000	-	1,000,000
in 1997	60	4,000,000	600,000	-	2,000,000
in 1998	61	5,000,000	600,000	-	2,000,000
in 1999	62	6,000,000	700,000	-	1,000,000
<b>Total</b>	<b>63</b>	<b>26,100,000</b>	<b>2,900,000</b>	<b>-</b>	<b>6,000,000</b>

# 1994 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1994.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-	-
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	6,304	883,794	1,031,353
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1994 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	6,014	413,176	329,876
	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, 1993	67	1,500,000	2,365,700	-	3,865,700
Approved in 1994	68	-	-	-	-
Financed in 1994	69	1,500,000	-	-	1,500,000
No long term financing necessary	70	-	2,365,700	-	2,365,700
Approved but not financed as at December 31, 1994	71	-	-	-	-
Applications submitted but not approved as at December 31, 1994	72	-	-	-	-
12. Forecast of total revenue fund expenditures					
		1995	1996	1997	1998
		1	2	3	4
		\$	\$	\$	\$
73		19,700,000	19,900,000	20,150,000	20,300,000
					20,550,001

# 1994 FINANCIAL INFORMATION RETURN

## ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

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

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



