

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 14021

MUNICIPALITY OF: Cobourg T

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

Municipality

Cobourg T

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For the year ended December 31, 1995.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	24,400,651	1,852,991	11,938,640	10,609,020
Direct water billings on ratepayers -- own municipality	2	2,057,037	-		2,057,037
-- other municipalities	3	128,948	-		128,948
Sewer surcharge on direct water billings -- own municipality	4	920,468	-		920,468
-- other municipalities	5	-	-		-
Subtotal	6	27,507,104	1,852,991	11,938,640	13,715,473
PAYMENTS IN LIEU OF TAXATION					
Canada	7	50,440	-	-	50,440
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	91,701	7,333	44,686	39,682
Ontario Hydro	13	24,506	-	-	24,506
Liquor Control Board of Ontario	14	8,986	-	-	8,986
Other	15	153,416	-	-	153,416
Municipal enterprises	16	123,270	-	-	123,270
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	488,094	12,932	44,686	430,476
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	817,920	-	-	817,920
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	573,013			573,013
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	453,253			453,253
Fees and service charges	32	1,630,370			1,630,370
Subtotal	33	2,656,636			2,656,636
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	288,626	-	-	288,626
Fines	37	45,348			45,348
Penalties and interest on taxes	38	318,742			318,742
Investment income - from own funds	39	409,709			409,709
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	22,306			22,306
Contributions from non-consolidated entities	45	-			-
--	46	119,125			119,125
--	47	398			398
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,204,254	-	-	1,204,254
TOTAL REVENUE	51	32,674,008	1,865,923	11,983,326	18,824,759

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

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	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL	
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11	
General	0	25,449,849	13,206,403	6,088,510	37.24000	43.82000	947,752	578,704	266,799	-	7,921	37,747	-	1,823,081
Subtotal Levied By Mill Rate	0	-	-	-	-	-	947,752	578,704	266,799	-	7,921	37,747	-	1,823,081
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	29,910	-	-	-	-	-	29,910
Subtotal Special Charges On Tax Bills	0	-	-	-	-	-	-	29,910	-	-	-	-	-	29,910
Total Taxation	0	-	-	-	-	-	947,752	608,614	266,799	-	7,921	37,747	-	1,852,991

II. Upper tier purposes

ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

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	LOCAL TAXABLE ASSESSMENT				MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
	MAID	residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
Secondary separate													
General	0	3,510,428	1,304,575	530,920	102.400000	120.470000	359,468	157,163	63,960	649	2,884	-	584,124
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	11,406	-	-	-	-	11,406
Total Taxation	0	-	-	-	-	-	359,468	168,569	63,960	649	2,884	-	595,530
Separate consolidated													
Total all school board taxation	0						6,094,560	3,924,200	1,726,057	- 51,988	245,811	-	11,938,640

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

Municipality

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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	-	-	-	49,129
Protection to Persons and Property					
Fire	2	-	-	-	4,474
Police	3	-	-	-	8,003
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	61,581	27
Subtotal	7	-	-	61,581	12,504
Transportation services					
Roadways	8	332,863	-	119,049	17,493
Winter Control	9	24,286	-	-	-
Transit	10	92,134	-	-	137,279
Parking	11	-	-	-	60,456
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	449,283	-	119,049	215,228
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	62,931	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	12,926
Pollution Control	21	-	-	-	95,001
--	22	-	-	-	-
Subtotal	23	-	-	62,931	107,927
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	-	-	-	901,805
Libraries	38	123,730	-	209,692	148,471
Other Cultural	39	-	-	-	137,671
Subtotal	40	123,730	-	209,692	1,187,947
Planning and Development					
Planning and Development	41	-	-	-	57,635
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	57,635
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	573,013	-	453,253	1,630,370

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

Municipality

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For the year ended December 31, 1995.

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	846,216	-	898,811	150,806	-	-	1,895,833
Protection to Persons and Property								
Fire	2	893,449	-	110,844	116,000	-	-	1,120,293
Police	3	2,139,971	-	178,192	47,882	-	-	2,366,045
Conservation Authority	4	-	-	-	-	110,211	-	110,211
Protective inspection and control	5	121,529	-	9,201	-	-	-	130,730
Emergency measures	6	-	-	100,225	69,851	-	-	170,076
Subtotal	7	3,154,949	-	398,462	233,733	110,211	-	3,897,355
Transportation services								
Roadways	8	853,631	29,904	469,922	597,997	-	-	1,951,454
Winter Control	9	35,567	-	104,090	-	-	-	139,657
Transit	10	27,531	-	315,748	22,861	-	-	366,140
Parking	11	58,193	-	69,309	28,302	-	-	155,804
Street Lighting	12	-	-	108,754	-	-	-	108,754
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	974,922	29,904	1,067,823	649,160	-	-	2,721,809
Environmental services								
Sanitary Sewer System	16	85,510	665,214	59,092	525,468	-	-	1,335,284
Storm Sewer System	17	14,001	-	12,985	-	-	-	26,986
Waterworks System	18	642,788	322,401	492,007	345,393	-	-	1,802,589
Garbage Collection	19	4,842	-	636,460	-	-	-	641,302
Garbage Disposal	20	11,860	-	72,106	165,859	-	-	249,825
Pollution Control	21	593,802	353,705	778,713	100,000	-	-	1,826,220
--	22	-	-	-	-	-	-	-
Subtotal	23	1,352,803	1,341,320	2,051,363	1,136,720	-	-	5,882,206
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	-	-	-	-	56,879	-	56,879
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	56,879	-	56,879
Recreation and Cultural Services								
Parks and Recreation	37	763,473	145,834	687,440	210,237	18,925	-	1,825,909
Libraries	38	352,682	212,018	198,586	100,000	-	-	863,286
Other Cultural	39	108,340	-	71,918	30,360	21,960	-	232,578
Subtotal	40	1,224,495	357,852	957,944	340,597	40,885	-	2,921,773
Planning and Development								
Planning and Development	41	117,849	-	34,981	4,000	-	-	156,830
Commercial and Industrial	42	-	374,979	109,444	36,100	140,722	-	661,245
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	117,849	374,979	144,425	40,100	140,722	-	818,075
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,671,234	2,104,055	5,518,828	2,551,116	348,697	-	18,193,930

1995 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1995.

		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,943,790
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	1,490,251
Reserves and Reserve Funds	3	2,794,057
	Subtotal 4	4,284,308
Long Term Liabilities Incurred		
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	1,000,000
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
--	17	-
	Subtotal * 18	1,000,000
Grants and Loan Forgiveness		
Ontario	20	1,954,015
Canada	21	-
Other Municipalities	22	-
	Subtotal 23	1,954,015
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	123,290
Donations	28	109,321
--	30	189,586
--	31	-
	Subtotal 32	422,197
	Total Sources of Financing 33	7,660,520
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	7,945,187
	Subtotal 36	7,945,187
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	-
	Total Applications 42	7,945,187
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,228,457
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	3,228,457
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	-
--	48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	3,228,457
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

Municipality

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	CAPITAL GRANTS			TOTAL OWN EXPENDITURES	
	Ontario Grants	Canada Grants	Other municipalities		
	1 \$	2 \$	3 \$		
General Government	1	3,000	-	-	53,552
Protection to Persons and Property					
Fire	2	-	-	-	22,319
Police	3	-	-	-	16,585
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	6,072
Subtotal	7	-	-	-	44,976
Transportation services					
Roadways	8	571,315	-	-	2,008,737
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	14,698
Street Lighting	12	-	-	-	44,991
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	571,315	-	-	2,068,426
Environmental services					
Sanitary Sewer System	16	114,782	-	-	587,608
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	468,683
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	109,004
Pollution Control	21	809,918	-	-	2,152,125
--	22	-	-	-	-
Subtotal	23	924,700	-	-	3,317,420
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	55,000	-	-	1,076,712
Libraries	38	400,000	-	-	1,330,022
Other Cultural	39	-	-	-	27,870
Subtotal	40	455,000	-	-	2,434,604
Planning and Development					
Planning and Development	41	-	-	-	24,743
Commercial and Industrial	42	-	-	-	1,466
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	26,209
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,954,015	-	-	7,945,187

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Cobourg T

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For the year ended December 31, 1995.

		1 \$
General Government	1	73,094
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	52,250
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
Subtotal	15	52,250
Environmental services		
Sanitary Sewer System	16	3,207,000
Storm Sewer System	17	-
Waterworks System	18	617,000
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
Subtotal	23	3,824,000
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	21,656
Libraries	38	1,390,000
Other Cultural	39	-
Subtotal	40	1,411,656
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	2,811,000
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	2,811,000
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	8,172,000

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

		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	-
: To Canada and agencies	2	-
: To other	3	9,473,500
Subtotal	4	9,473,500
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	1,301,500
:Other municipalities	8	-
Subtotal	9	1,301,500
Less: Ontario Clean Water Agency debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general	12	-
- enterprises and other	13	-
Subtotal	14	-
Total	15	8,172,000
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	8,172,000
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ontario Clean Water Agency	22	-
Long term reserve fund loans	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 U.S. dollars	28	-
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	29	-
Ontario Clean Water Agency - 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	-

1995 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

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

7. 1995 Debt Charges		principal		interest	
		1	2	1	2
		\$	\$	\$	\$
Recovered from the consolidated revenue fund					
- general tax rates	50	895,000		574,659	
- special are rates and special charges	51	-		-	
- benefitting landowners	52	190,000		121,995	
- user rates (consolidated entities)	53	234,864		87,537	
Recovered from reserve funds	54	-		-	
Recovered from unconsolidated entities					
- hydro	55	-		-	
- gas and telephone	56	-		-	
--	57	-		-	
--	58	-		-	
--	59	-		-	
Total	78	1,319,864		784,191	
Line 78 includes:					
Financing of one-time real estate purchase	90	-		-	
Other lump sum (balloon) repayments of long term debt	91	-		-	

8. Future principal and interest payments on EXISTING net debt		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1996		1,372,000	695,646	-	-	-	-
1997		1,256,000	592,068	-	-	-	-
1998		1,150,000	490,167	-	-	-	-
1999		727,000	397,193	-	-	-	-
2000		1,086,000	206,087	-	-	-	-
2001 - 2005		2,581,000	489,790	-	-	-	-
2006 onwards		-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	8,172,000	2,870,951	-	-	-	-

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

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

10. Other notes (attach supporting schedules as required)

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

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

	Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
	1	2	3	4	5	6	8	9	10	12	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General requisition	1	1,809,962	29,826	1,839,788							
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	1,051	1,809,962	29,826	1,839,788	1,823,081	29,910	-	12,932	-	1,865,923
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	1,051	1,809,962	29,826	1,839,788	1,823,081	29,910	-	12,932	-	1,865,923

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	4,692	5,565,928	98,447	-	5,664,375	5,559,147	89,174	21,196	-	5,669,517	9,834
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	2,072	648,491	3,822	-	652,313	638,865	9,332	2,475	-	650,672	431
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	5,179	4,979,278	88,021	-	5,067,299	4,973,927	75,694	18,154	-	5,067,775	5,655
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	2,200	595,737	3,533	-	599,270	581,095	11,400	2,861	-	595,362	1,708
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	14,143	11,789,434	193,823	-	11,983,257	11,753,034	185,606	44,686	-	11,983,326	14,212

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Cobourg T

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For the year ended December 31, 1995.

		1 \$
Balance at the beginning of the year	1	4,691,267
Revenues		
Contributions from revenue fund	2	1,060,865
Contributions from capital fund	3	-
Development Charges Act	67	456,455
Lot levies and subdivider contributions	60	1,425
Recreational land (the Planning Act)	61	28,582
Investment income - from own funds	5	154,508
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	1,701,835
Expenditures		
Transferred to capital fund	14	2,794,057
Transferred to revenue fund	15	22,306
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
Total expenditure	22	2,816,363
Balance at the end of the year for:		
Reserves	23	3,056,914
Reserve Funds	24	519,825
Total	25	3,576,739
Analysed as follows:		
Working funds	26	317,200
Contingencies	27	-
Ontario Clean Water Agency funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	634,521
Sick leave	31	39,513
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	122,211
- roads	35	24,776
- sanitary and storm sewers	36	1,488,184
- parks and recreation	64	156,628
- library	65	46,715
- other cultural	66	-
- water	38	-
- transit	39	50,416
- housing	40	-
- industrial development	41	94,155
- other and unspecified	42	82,595
Development Charges Act	68	353,619
Lot levies and subdivider contributions	44	-
Recreational land (the Planning Act)	46	75,366
Parking revenues	45	67,590
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	15,000
Waste Site	53	8,250
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
Total	58	3,576,739

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

		1 \$	2 \$
ASSETS			
Current assets			
Cash	1	2,373,302	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	-	
Ontario	3	1,178,120	
Region or county	4	-	
Other municipalities	5	36,855	
School Boards	6	42,907	portion of taxes
Waterworks	7	166,909	receivable for
Other (including unorganized areas)	8	1,699,734	business taxes
Taxes receivable			
Current year's levies	9	1,316,694	208,114
Previous year's levies	10	717,208	28,043
Prior year's levies	11	345,474	10,455
Penalties and interest	12	330,075	3,191
Less allowance for uncollectables (negative)	13	- 730,035	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	190,062	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	8,172,000	
Other long term assets	20	-	-
Total	21	15,839,305	

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1995.

LIABILITIES			portion of loans not from chartered banks
Current Liabilities			
Temporary loans - current purposes	22	1,672,236	-
- 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	2,078,376	
Other	32	-	
Other current liabilities	33	-	
Net long term liabilities			
Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	8,172,000	
- 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	-	
Reserves and reserve funds	41	3,576,740	
Accumulated net revenue (deficit)			
General revenue	42	203,709	
Special charges and special areas (specify)			
--	43	-	
--	44	-	
--	45	-	
--	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	3,315,006	
Libraries	49	7,117	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
--	52	-	
--	53	15,415	
--	54	-	
--	55	-	
Region or county	56	27,186	
School boards	57	14,212	
Unexpended capital financing / (unfinanced capital outlay)	58	3,228,457	
Total	59	15,839,305	

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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STATISTICAL DATA

For the year ended December 31, 1995.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	4	
Non-line Department Support Staff	2	32	
Fire	3	14	
Police	4	51	
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	
Total	13	157	

		continuous full time employees December 31	
		1	2
		\$	\$
2. Total expenditures during the year on:			
Wages and salaries	14	5,454,247	905,205
Employee benefits	15	1,227,397	84,383

		1	
		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	22,885,900	
Previous years' tax	17	1,899,649	
Penalties and interest	18	450,614	
Subtotal	19	25,236,163	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	395,022	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards	24	475,050	
- recoverable from general municipal revenues	25	371,129	
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	25,687,320	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	46,694	

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings: Number of installments	31	1	
Due date of first installment (YYYYMMDD)	32	19950301	
Due date of last installment (YYYYMMDD)	33	0	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19950601	
Due date of last installment (YYYYMMDD)	36	19950901	
		\$	
Supplementary taxes levied with 1996 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
		\$	\$	\$	\$
5. Projected capital expenditures and long term financing requirements as at December 31					
Estimated to take place					
in 1996	58	3,000,000	1,100,000	-	-
in 1997	59	4,000,000	1,200,000	-	1,000,000
in 1998	60	4,000,000	1,300,000	-	2,000,000
in 1999	61	5,000,000	1,400,000	-	2,000,000
in 2000	62	5,000,000	700,000	-	1,000,000
Total	63	21,000,000	5,700,000	-	6,000,000

1995 FINANCIAL INFORMATION RETURN

Municipality

Cobourg T

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STATISTICAL DATA

For the year ended December 31, 1995.

		balance of fund	loans outstanding			
		1	2			
		\$	\$			
6.	Ontario Home Renewal Plan trust fund at year end	82	-	-		
7. Analysis of direct water and sewer billings as at December 31						
		number of residential units	1995 billings residential units	all other properties	computer use only	
		1	2	3	4	
			\$	\$		
Water	In this municipality	39	6,503	949,273	1,107,764	
	In other municipalities (specify municipality)					
	--	40	-	-	-	
	--	41	-	-	-	
	--	42	-	-	-	
	--	43	-	-	-	
	--	64	-	-	-	
			number of residential units	1995 billings residential units	all other properties	computer use only
			1	2	3	4
				\$	\$	
Sewer	In this municipality	44	6,200	511,827	408,641	
	In other municipalities (specify municipality)					
	--	45	-	-	-	
	--	46	-	-	-	
	--	47	-	-	-	
	--	48	-	-	-	
	--	65	-	-	-	
				water	sewer	
				1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	-	
8. Selected investments of own sinking funds as at December 31						
		own municipality	other municipalities, school boards	Province	Federal	
		1	2	3	4	
				\$	\$	
Own sinking funds		83	-	-	-	
9. Borrowing from own reserve funds						
					1	
					\$	
Loans or advances due to reserve funds as at December 31		84	-	-	-	
10. Joint boards consolidated by this municipality						
		total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
		1	2	3	4	
				%		
name of joint boards						
	--	53	-	-	-	
	--	54	-	-	-	
	--	55	-	-	-	
	--	56	-	-	-	
	--	57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council						
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
		1	2	4	3	
				\$	\$	
Approved but not financed as at December 31, 1994		67	-	-	-	
Approved in 1995		68	-	1,000,000	1,000,000	
Financed in 1995		69	-	1,000,000	1,000,000	
No long term financing necessary		70	-	-	-	
Approved but not financed as at December 31, 1995		71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1995		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1996	1997	1998	1999	2000
		1	2	3	4	5
						\$
73		19,300,001	19,550,000	19,750,000	20,000,000	20,300,000
13. Municipal procurement this year						
				1	2	
					\$	
Total construction contracts awarded		85	-	-	-	
Construction contracts awarded at \$100,000 or greater		86	-	-	-	

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

Municipality

Victoria Co

For the year ended December 31, 1994.

		Principal
		1
		\$
General Government		1 -
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 -
Winter Control		9 -
Transit		10 -
Parking		11 -
Street Lighting		12 -
Air Transportation		13 -
--		14 -
	Subtotal	15 -
Environmental services		
Sanitary Sewer System		16 -
Storm Sewer System		17 -
Waterworks System		18 -
Garbage Collection		19 -
Garbage Disposal		20 -
Pollution Control		21 -
--		22 -
	Subtotal	23 -
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	-
Libraries	38	-
Other Cultural	39	-
Subtotal	40	-
Planning and Development		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
Subtotal	47	-
Electricity	48	-
Gas	49	-
Telephone	50	-
Total	51	-

