

# 2004 FINANCIAL INFORMATION RETURN

Municipality: **Cobourg T**  
Tier: **Lower-Tier**  
Area: **Northumberland Co**

MSO Office: **Eastern Ontario**  
Asmt Code: **1421**  
MAH Code: **61403**

Submitting: **FIR and MPMP**  
Version: **2004-V01**

## DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title	Completion
10	REVENUE FUND RECEIPTS	
12	CURRENT REVENUE FOR SPECIFIC FUNCTIONS	
20	TAXATION INFORMATION	
22	MUNICIPAL and SCHOOL BOARD TAXATION	
24	PAYMENTS-IN-LIEU of TAXATION	
26	TAXATION and PAYMENTS-IN-LIEU SUMMARY	
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY
40	REVENUE FUND EXPENDITURES	
42	ADDITIONAL REVENUE FUND INFORMATION	
50	CAPITAL FUND OPERATIONS	
52	SOURCES of CAPITAL FUND FINANCING and EXPENDITURES	
60	CONTINUITY of RESERVES and RESERVE FUNDS	
70	CONSOLIDATED FINANCIAL POSITION	
72	CONTINUITY of TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES and COMMITMENTS	
80	STATISTICAL INFORMATION	
82	MUNICIPAL USER CHARGES	
PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
PM91	PERFORMANCE MEASURES: EFFICIENCY	
PM92	PERFORMANCE MEASURES: EFFECTIVENESS	
PM93	PERFORMANCE MEASURES: NOTES	OPTIONAL
PM94	PERFORMANCE MEASURES: QUESTIONS	
PM95	PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY	

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

**Questions regarding the information contained in the Schedules should be addressed to:**

0020	Name . . . . .	Ian D. Davey, BBA, CA
0022	Telephone . . . . .	905 372 4301 Ext 4201
0024	Fax . . . . .	905 372 7421
0028	Email ( <b>Required</b> ) . . . . .	<b>idavey@cobourg.ca</b>
0030	Website address of Municipality . . . . .	<b>www.cobourg.ca</b>
0091	Municipal Auditor . . . . .	John Moore, CA
0092	Municipal Audit Firm . . . . .	BDO Dunwoody
0090	Municipal Treasurer . . . . .	D. Steven Robinson
0094	Date . . . . .	17-Mar-2006

**Signature of Municipal Treasurer**

Signature	Date

0050	Total Revenue Fund Receipts (SLC 10 9930 01) . . . . .	\$ 23,430,084
0053	Total Exp. LESS Unfunded Liabilities (SLC 40 9910 15) . . . . .	23,318,449
0054	Total Assets (SLC 70 9930 01) . . . . .	41,689,070
0070	Outstanding In-Year Critical Errors . . . . .	0

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 10 REVENUE FUND RECEIPTS for the year ended December 31, 2004

Revenue Fund Revenues		Own Purposes Revenue
		1
		\$
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08) . . . . .	14,937,633
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08) . . . . .	132,272
<b>Ontario Unconditional Grants</b>		
0610	Community reinvestment fund . . . . .	442,000
0695	Other <input type="text"/> . . . . .	
0696	Other <input type="text"/> . . . . .	
0697	Other <input type="text"/> . . . . .	
0698	Other <input type="text"/> . . . . .	
0699	<b>Subtotal</b>	442,000
<b>Conditional Grants</b>		
0810	Ontario conditional grants (SLC 12 9910 01) . . . . .	41,000
0820	Canada conditional grants (SLC 12 9910 02) . . . . .	0
0899	<b>Subtotal</b>	41,000
1099	Revenue from other municipalities (SLC 12 9910 03) . . . . .	286,810
1299	User fees and service charges (SLC 12 9910 04) . . . . .	2,101,972
<b>Licences, permits, rents, etc.</b>		
1410	Trailer revenue and permits . . . . .	
1420	Licences and permits . . . . .	409,933
1430	Rents, concessions and franchises . . . . .	123,972
1499	<b>Subtotal</b>	533,905
<b>Fines and penalties</b>		
1605	Provincial Offences Act (POA) Municipality which administers POA only . . . . .	
1610	Other fines . . . . .	46,668
1620	Penalties and interest on taxes . . . . .	248,722
1699	<b>Subtotal</b>	295,390
<b>Other revenue</b>		
Investment income		
1810	From own funds . . . . .	717,550
1820	From other . . . . .	
1830	Donations . . . . .	
1840	Sale of publications, equipment, etc. . . . .	
1850	Contributions from non-consolidated entities . . . . .	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.) . . . . .	
1870	Gaming and Casino Revenues . . . . .	
1896	Other <input type="text"/> Sale of Industrial Land . . . . .	1,898
1897	Other <input type="text"/> Dividend from Government Business Enterpris . . . . .	600,000
1898	Other <input type="text"/> Sale of water . . . . .	2,741,652
1899	<b>Subtotal</b>	4,061,100
9910	<b>TOTAL Revenue fund revenues</b>	22,832,082
<b>Transfers from Own Funds</b>		
3010	Contributions from capital fund (SLC 50 3410 01) . . . . .	0
3020	Contributions from reserves, reserve funds and deferred revenue (SLC 60 1020 01 + 02 + 03) . . . . .	598,002
9920	<b>TOTAL Transfers</b>	598,002
9930	<b>TOTAL Revenue fund receipts</b>	23,430,084
<b>Continuity of Revenue Fund Balance</b>		\$
5010	Accumulated net revenue (deficit), beginning of year . . . . .	4,443,154
5020	PLUS: Total revenue fund receipts (SLC 10 9930 01) . . . . .	23,430,084
5042	LESS: Total revenue fund expenditures LESS Unfunded Liabilities (SLC 40 9910 15) . . . . .	23,318,449
5050	PLUS: Adjustments for PSAB . . . . .	122,344
5060	PLUS: <input type="text"/> . . . . .	
5090	Accumulated net revenue (deficit), end of year . . . . .	4,677,133
<b>Continuity of Government Business Enterprise Equity</b>		\$
6010	Government Business Enterprise Equity, beginning of year . . . . .	16,775,296
6020	PLUS: Net Income for Government Business Enterprise for year . . . . .	1,414,064
6060	PLUS: <input type="text"/> . . . . .	
6090	Government Business Enterprise Equity, end of year . . . . .	18,189,360

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 12 CURRENT REVENUE FOR SPECIFIC FUNCTIONS

for the year ended December 31, 2004

	Ontario Conditional Grants 1 \$	Canada Conditional Grants 2 \$	Other Municipalities 3 \$	User Fees and Service Charges 4 \$
0299 <b>General government</b> . . . . .				14,143
<b>Protection services</b>				
0410 Fire . . . . .				17,600
0420 Police . . . . .				26,668
0430 Conservation authority . . . . .				
0440 Protective inspection and control . . . . .				26,234
0450 Emergency measures . . . . .				
0460 Provincial Offences Act (POA) . . . . .				
0498 Other <input type="text"/> . . . . .				
0499 <b>Subtotal</b>	0	0	0	70,502
<b>Transportation services</b>				
0610 Roadways . . . . .			26,197	
0620 Winter control . . . . .				
0630 Transit . . . . .				121,322
0640 Parking . . . . .				43,484
0650 Street lighting . . . . .				
0660 Air transportation . . . . .				
0698 Other <input type="text"/> . . . . .				
0699 <b>Subtotal</b>	0	0	26,197	164,806
<b>Environmental services</b>				
0810 Sanitary sewer system . . . . .				268,906
0820 Storm sewer system . . . . .				
0830 Waterworks system . . . . .			66,236	
0840 Waste collection . . . . .				617
0850 Waste disposal . . . . .				
0860 Recycling . . . . .				
0898 Other <input type="text"/> . . . . .				
0899 <b>Subtotal</b>	0	0	66,236	269,523
<b>Health services</b>				
1010 Public health services . . . . .				
1020 Hospitals . . . . .				
1030 Ambulance services . . . . .				
1035 Ambulance dispatch . . . . .				
1040 Cemeteries . . . . .				
1098 Other <input type="text"/> . . . . .				
1099 <b>Subtotal</b>	0	0	0	0
<b>Social and family services</b>				
1210 General assistance . . . . .				
1220 Assistance to aged persons . . . . .				
1230 Child care . . . . .				
1298 Other <input type="text"/> . . . . .				
1299 <b>Subtotal</b>	0	0	0	0
1499 <b>Social housing</b> . . . . .				
<b>Recreation and cultural services</b>				
1610 Parks . . . . .				21,320
1620 Recreation programs . . . . .				
1631 Recreation facilities - Golf Course, Marina, Ski Hill . . . . .				
1634 Recreation facilities - Other . . . . .				1,142,336
1640 Libraries . . . . .	31,000		194,377	209,024
1650 Cultural services . . . . .				106,553
1698 Other <input type="text"/> . . . . .				
1699 <b>Subtotal</b>	31,000	0	194,377	1,479,233
<b>Planning and development</b>				
1810 Planning and zoning . . . . .				68,846
1820 Commercial and industrial . . . . .	10,000			34,919
1830 Residential development . . . . .				
1840 Agriculture and reforestation . . . . .				
1850 Tile drainage/shoreline assistance . . . . .				
1898 Other <input type="text"/> . . . . .				
1899 <b>Subtotal</b>	10,000	0	0	103,765
<b>9910 TOTAL</b>	<b>41,000</b>	<b>0</b>	<b>286,810</b>	<b>2,101,972</b>

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 20

## TAXATION INFORMATION

for the year ended December 31, 2004

### General Information

#### 1. Optional Property Classes in Effect

		2
		Y or N
0202	N New Multi-Residential . . . . .	N
0205	G Parking Lot (Includes CX, CY, CZ) . . . . .	N
0210	D Office Building . . . . .	N
0215	S Shopping Centre . . . . .	N
0220	L Large Industrial . . . . .	N

#### 2. 5% Capping Limit Program

	Is a Portion of 5% Limit Funded by Mun.?	Decrease - Percentage Retained	Amount of Protection	
	2	3	4	
	Y, N or NA	%	\$	
0420	M Multi-Residential . . . . .	N	75.2900%	109,625
0430	C Commercial . . . . .	N	52.8554%	501,860
0440	I Industrial . . . . .	N	38.5222%	214,307

#### 3. Graduated Taxation (Tax Bands)

Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band		Middle Band	
		CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
2	3	4	5	6	7
Y or N	#	\$	%	\$	%
0610	C Commercial . . . . .	N			
0620	I Industrial . . . . .	N			

#### 4. Phase-In Program in Effect (Most recent Phase-In only)

Phase-In in Effect?	Year Phase-In Initiated	Term of Phase-In
2	3	4
Y or N	Year	# of Yrs
0805	R Residential . . . . .	N
0810	M Multi-Residential . . . . .	N
0815	N New Multi-Residential . . . . .	N
0820	C Commercial (Includes G, D, S) . . . . .	N
0840	I Industrial (Includes L) . . . . .	N
0850	F Farmland . . . . .	N
0855	T Managed Forest . . . . .	N
0860	P Pipeline . . . . .	N

#### 5. Rebates for Eligible Charities

	2	
	%	
1010	Rebate Percentage for Eligible Charities (SLC 72 2099 xx) . . . . .	40.0%

### Single / Lower-tier Municipalities Only

#### 6. Property Tax Due Dates for Current Year

Installments	INTERIM Billing Installments		FINAL Billing Installments				
	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date		
2	3	4	5	6	7		
#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD		
1210	R Residential . . . . .	1	20040301	2	20040625	20040924	
1220	M Multi-Residential . . . . .	2	20040301	20040601	2	20040930	20041125
1230	F Farmland . . . . .	1	20040301	2	20040625	20040924	
1240	T Managed Forest . . . . .	1	20040301	2	20040625	20040924	
1250	C Commercial . . . . .	2	20040301	20040601	2	20040930	20041125
1260	I Industrial . . . . .	2	20040301	20040601	2	20040930	20041125
1270	P Pipeline . . . . .	1	20040301	2	20040930	20041125	
1298	Other <input type="text"/> . . . . .						

2004-V01

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Asmt Code: 1421  
MAH Code: 61403

## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

### 1. GENERAL PURPOSE LEVY INFORMATION

9299	TOTAL	Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
		1,203,940,816	14,101,338	7,019,845	8,019,936	29,141,119

RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL	
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes		
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	
LIST	LIST				%	\$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$	
2001	0	<b>Cobourg T</b>													
0010	RT	0	Residential	Full Occupied	1.000000	100%	925,013,617	0.990590%	0.493130%	0.296000%	1.779720%	9,163,092	4,561,520	2,738,040	16,462,652
0050	MT	0	Multi-Residential	Full Occupied	2.216000	100%	52,716,800	2.195150%	1.092770%	0.296000%	3.583920%	1,157,213	576,073	156,042	1,889,328
0110	FT	0	Farmland	Full Occupied	0.250000	100%	1,366,700	0.247650%	0.123280%	0.074000%	0.444930%	3,385	1,685	1,011	6,081
0210	CT	0	Commercial	Full Occupied	1.515200	100%	127,596,184	1.500940%	0.747190%	2.127219%	4.375349%	1,915,142	953,386	2,714,250	5,582,778
0240	CU	0	Commercial	Excess Land	1.515200	70%	3,313,675	1.050660%	0.523030%	1.489053%	3.062743%	34,815	17,332	49,342	101,489
0270	CX	0	Commercial	Vacant Land	1.515200	70%	7,040,800	1.050660%	0.523030%	1.489053%	3.062743%	73,975	36,825	104,841	215,641
0340	ST	0	Shopping Centre	Full Occupied	1.515200	100%	33,150,465	1.500940%	0.747190%	2.127219%	4.375349%	497,569	247,697	705,183	1,450,449
0350	SU	0	Shopping Centre	Excess Land	1.515200	70%	15,000	1.050660%	0.523030%	1.489053%	3.062743%	158	78	223	459
0320	DT	0	Office Building	Full Occupied	1.515200	100%	1,309,000	1.500940%	0.747190%	2.127219%	4.375349%	19,647	9,781	27,845	57,273
0275	CJ	0	Commercial	Vacant Land, Shared PIL	1.515200	70%	64,000	1.050660%	0.523030%	1.489053%	3.062743%	672	335	953	1,960
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.630000	100%	161,300	2.605250%	1.296930%	3.362540%	7.264720%	4,202	2,092	5,424	11,718
0510	IT	0	Industrial	Full Occupied	2.630000	100%	10,849,930	2.605250%	1.296930%	3.362540%	7.264720%	282,668	140,716	364,833	788,217
0540	IU	0	Industrial	Excess Land	2.630000	65%	1,418,120	1.693410%	0.843000%	2.185651%	4.722061%	24,015	11,955	30,995	66,965
0570	IX	0	Industrial	Vacant Land	2.630000	65%	748,380	1.693410%	0.843000%	2.185651%	4.722061%	12,673	6,309	16,357	35,339
0610	LT	0	Large Industrial	Full Occupied	2.630000	100%	18,808,780	2.605250%	1.296930%	3.362540%	7.264720%	490,016	243,937	632,453	1,366,406
0620	LU	0	Large Industrial	Excess Land	2.630000	65%	166,810	1.693410%	0.843000%	2.185651%	4.722061%	2,825	1,406	3,646	7,877
0710	PT	0	Pipeline	Full Occupied	1.198100	100%	3,481,000	1.186830%	0.590820%	1.665670%	3.443320%	41,314	20,566	57,982	119,862
0215	CH	0	Commercial	Full Occupied, Shared PIL	1.515200	100%	1,120,000	1.500940%	0.747190%	2.127219%	4.375349%	16,811	8,369	23,825	49,005
0600	LH	0	Large Industrial	Full Occupied, Shared PIL	2.630000	100%	11,499,960	2.605250%	1.296930%	3.362540%	7.264720%	299,603	149,146	386,691	835,440
											0	0	0	0	
											0	0	0	0	
											0	0	0	0	
0228	CM	0	Commercial	'General' Only (No Educ.)	1.515200	100%	4,100,295	1.500940%	0.747190%		2.248130%	61,543	30,637	0	92,180
9201						<b>Subtotal</b>	1,203,940,816					14,101,338	7,019,845	8,019,936	29,141,119

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499 TOTAL .....	0	0	0	0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
4001														
0010	RT	0	Residential	Full Occupied	1.000000	100%					0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
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											0		0	0
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											0		0	0
											0		0	0
9401						Subtotal					0		0	0

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**Schedule 22**  
**MUNICIPAL and SCHOOL BOARD TAXATION**  
 for the year ended December 31, 2004

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
	0		0

9699 TOTAL .....

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Taxable Assessment 7 \$	Tax Rates				Municipal Taxes		Education Taxes 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001														
0010	RT	0	Residential	Full Occupied	1.000000	100%						0		0
												0		0
												0		0
												0		0
												0		0
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												0		0
9601						Subtotal						0		0

2004-V01

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## Schedule 22 MUNICIPAL and SCHOOL BOARD TAXATION for the year ended December 31, 2004

		Municipal Taxes		Education Taxes	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. ADJUSTMENTS TO TAXATION</b>					
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K) . . . . .				0
<b>5. SUPPLEMENTARY TAXES</b>					
9799	Total of all supplementary taxes (Supps, Omits, Section 444) . . . . .	216,361	105,476	150,959	472,796
<b>6. AMOUNT LEVIED BY TAX RATE</b>					
9910	<b>TOTAL Levied by Tax Rate</b>	14,317,699	7,125,321	8,170,895	29,613,915
<b>7. AMOUNTS ADDED TO TAX BILL</b>					
8005	Local improvements . . . . .	-295	546,824		546,529
8010	Sewer and water service charges . . . . .	800,000			800,000
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8025	Minimum tax (differential only) . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .	115,757			115,757
8097	Other <input type="text"/>				0
9890	<b>Subtotal</b>	915,462	546,824	0	1,462,286
<b>8. OTHER TAXATION AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) . . . . .	5,839	2,907	8,276	17,022
8050	Utility transmission and utility corridors (RTC = U) . . . . .				0
8098	Other <input type="text"/>				0
9892	<b>Subtotal</b>	5,839	2,907	8,276	17,022
<b>9. TOTAL AMOUNT LEVIED</b>					
9990	<b>TOTAL Levies</b>	15,239,000	7,675,052	8,179,171	31,093,223



2004-V01

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MAH Code: 61403

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2004

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

9299	TOTAL	PIL Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
		6,409,500	94,999	47,292	131,323	273,614

RTC RTQ LIST	Tax Band LIST	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Assessment	Tax Rates				Municipal PILS			TOTAL	
							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education PILS		
							8	9	10	11	12	13	14		15
						0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$		
2001	0	<b>Cobourg T</b>													
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%		0.990590%	0.493130%	0.000000%	1.483720%	0	0	0	0
1028	RG	0	Residential/Farm	PIL: 'General' Only (No Educ.)	1.000000	100%	236,000	0.990590%	0.493130%	0.000000%	1.483720%	2,338	1,164	0	3,502
1210	CF	0	Commercial	PIL: Full Occupied	1.515200	100%	1,250,000	1.500940%	0.747190%	2.127219%	4.375349%	18,762	9,340	26,590	54,692
1250	CV	0	Commercial	PIL: Excess Land	1.515200	70%	54,500	1.500940%	0.747190%	2.127219%	4.375349%	818	407	1,159	2,384
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.515200	100%	4,869,000	1.500940%	0.747190%	2.127219%	4.375349%	73,081	36,381	103,574	213,036
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
												0	0	0	0
9201							Subtotal					94,999	47,292	131,323	273,614

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2004

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

	LT/ST PILS	UT PILS	Education PILS	TOTAL
9499 TOTAL .....	0	0	0	0

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
4001														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%					0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
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											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
											0		0	0
9401						Subtotal					0		0	0

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24

### PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2004

#### 3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

LT/ST PILS	UT PILS	Education PILS	TOTAL
	0		0

9699 TOTAL . . . . .

RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL Assessment 7 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
							LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$		
6001														
1010	RF	0	Residential	PIL: Full Occupied	1.000000	100%						0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
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												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
												0		0
9601						Subtotal						0		0

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 24 PAYMENTS-IN-LIEU of TAXATION for the year ended December 31, 2004

		Municipal PILS		Education PILS	TOTAL
		LT / ST	UT	14	15
		\$	\$	\$	\$
<b>4. SUPPLEMENTARY PAYMENTS-IN-LIEU</b>					
9799	Total of all supplementary PILS (Supps, Omits, Section 444) . . . . .				0
<b>5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE</b>					
9910		<b>TOTAL PILS Levied by Tax Rate</b>			
		94,999	47,292	131,323	273,614
<b>6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU</b>					
8005	Local improvements . . . . .				0
8010	Sewer and water service charges . . . . .				0
8015	Sewer and water connection charges . . . . .				0
8020	Fire service charges . . . . .				0
8030	Municipal drainage charges . . . . .				0
8035	Waste management collection charges . . . . .				0
8040	Business improvement area . . . . .				0
8097	Other <input style="width: 100px;" type="text"/> . . . . .				0
9890	<b>Subtotal</b>	0	0	0	0
<b>7. OTHER PAYMENTS-IN-LIEU AMOUNTS</b>					
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises . . . . .				0
8046	Railway rights-of-way (RTC = W) - from Province . . . . .				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises . . . . .				0
8051	Utility transmission and utility corridors (RTC = U) - from Province . . . . .				0
8055	Institutional Payments - Heads and Beds (Mun. Act 157, 158) . . . . .	19,800			19,800
8060	Hydro-electric Power Dams - from Province . . . . .				0
8098	Other <input style="width: 100px;" type="text"/> . . . . .				0
9892	<b>Subtotal</b>	19,800	0	0	19,800
<b>8. TOTAL PAYMENTS-IN-LIEU LEVIED</b>					
9990		<b>TOTAL PILS Levied</b>			
		114,799	47,292	131,323	293,414

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 26

### TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2004

1. Municipal and School Board Taxation			TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other			
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)		100.000%	76.643%	0.000%	22.960%	0.397%	0.000%			
Property Class Group	Taxable Asmt. (CVA) 16	Taxable Asmt. (Wtd & Disc CVA) 2	TOTAL Taxes 3	Municipal Taxes		Education Taxes 6	Distribution of Education Taxes in column 6 by School Board				
	\$	\$	\$	LT / ST 4	UT 5	\$	ENG - Public 7	FRE - Public 8	ENG - Separate 9	FRE - Separate 10	Other 11
0010 Residential	925,013,617	925,013,617	16,462,652	9,163,092	4,561,520	2,738,040	2,330,732	4,572	396,095	6,641	
0050 Multi-residential	52,716,800	116,820,429	1,889,328	1,157,213	576,073	156,042	144,332	409	11,301	0	
0110 Farmland	1,366,700	341,675	6,081	3,385	1,685	1,011	853	158			
0140 Managed Forests	0	0	0	0	0	0					
<b>9110 Subtotal</b>	<b>979,097,117</b>	<b>1,042,175,721</b>	<b>18,358,061</b>	<b>10,323,690</b>	<b>5,139,278</b>	<b>2,895,093</b>	<b>2,475,917</b>	<b>5,139</b>	<b>407,396</b>	<b>6,641</b>	<b>0</b>
0210 Commercial	143,234,954	212,293,780	6,043,053	2,102,958	1,046,884	2,893,211	2,217,444	0	664,281	11,486	0
0310 Parking Lot	0	0	0	0	0	0	0	0	0	0	0
0320 Office Building	1,309,000	1,983,397	57,273	19,647	9,781	27,845	21,341	0	6,393	111	0
0340 Shopping Centre	33,165,465	50,245,494	1,450,908	497,727	247,775	705,406	540,644	0	161,961	2,800	0
<b>9120 Subtotal</b>	<b>177,709,419</b>	<b>264,522,671</b>	<b>7,551,234</b>	<b>2,620,332</b>	<b>1,304,440</b>	<b>3,626,462</b>	<b>2,779,429</b>	<b>0</b>	<b>832,636</b>	<b>14,397</b>	<b>0</b>
0510 Industrial	13,177,730	32,663,167	902,239	323,558	161,072	417,609	320,068	0	95,883	1,658	0
0610 Large Industrial	30,475,550	79,997,148	2,209,723	792,444	394,489	1,022,790	783,897	0	234,833	4,060	0
<b>9130 Subtotal</b>	<b>43,653,280</b>	<b>112,660,315</b>	<b>3,111,962</b>	<b>1,116,002</b>	<b>555,561</b>	<b>1,440,399</b>	<b>1,103,965</b>	<b>0</b>	<b>330,716</b>	<b>5,718</b>	<b>0</b>
0710 Pipelines	3,481,000	4,170,586	119,862	41,314	20,566	57,982	44,439	0	13,313	230	0
0810 Other Property Classes	0	0	0	0	0	0					
9160 Adj. for shared PIL properties			0	0	0	0					
9170 Supplementary Taxes			472,796	216,361	105,476	150,959	115,700	0	34,660	599	
<b>9180 Total Levied by Rate</b>			<b>29,613,915</b>	<b>14,317,699</b>	<b>7,125,321</b>	<b>8,170,895</b>	<b>6,519,450</b>	<b>5,139</b>	<b>1,618,720</b>	<b>27,586</b>	<b>0</b>
9190 Amts Added to Tax Bill			1,462,286	915,462	546,824	0					
9192 Other Taxation Amounts			17,022	5,839	2,907	8,276	6,343	0	1,900	33	
<b>9199 TOTAL before Adj.</b>	<b>1,203,940,816</b>	<b>1,423,529,293</b>	<b>31,093,223</b>	<b>15,239,000</b>	<b>7,675,052</b>	<b>8,179,171</b>	<b>6,525,793</b>	<b>5,139</b>	<b>1,620,620</b>	<b>27,619</b>	<b>0</b>
2. Payments-In-Lieu of Taxation			Total PILS Levied 3	Municipal PILS		Education PILS 6					
Property Class Group	PIL Asmt. (CVA) 16	PIL Asmt. (Wtd & Disc CVA) 2	\$	LT / ST 4	UT 5	\$					
1010 Residential	236,000	236,000	3,502	2,338	1,164	0					
1050 Multi-residential	0	0	0	0	0	0					
1110 Farmland	0	0	0	0	0	0					
1140 Managed Forests	0	0	0	0	0	0					
<b>9210 Subtotal</b>	<b>236,000</b>	<b>236,000</b>	<b>3,502</b>	<b>2,338</b>	<b>1,164</b>	<b>0</b>					
1210 Commercial	6,173,500	9,329,314	270,112	92,661	46,128	131,323					
1310 Parking Lot	0	0	0	0	0	0					
1320 Office Building	0	0	0	0	0	0					
1340 Shopping Centre	0	0	0	0	0	0					
<b>9220 Subtotal</b>	<b>6,173,500</b>	<b>9,329,314</b>	<b>270,112</b>	<b>92,661</b>	<b>46,128</b>	<b>131,323</b>					
1510 Industrial	0	0	0	0	0	0					
1610 Large Industrial	0	0	0	0	0	0					
<b>9230 Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>					
1718 Pipelines	0	0	0	0	0	0					
1810 Other Property Classes	0	0	0	0	0	0					
9270 Supplementary PILS			0	0	0	0					
<b>9280 Total Levied by Rate</b>			<b>273,614</b>	<b>94,999</b>	<b>47,292</b>	<b>131,323</b>					
9290 Amts Added to PILS			0	0	0	0					
9292 Other PIL Amounts			19,800	19,800	0	0					
<b>9299 TOTAL before Adj.</b>	<b>6,409,500</b>	<b>9,565,314</b>	<b>293,414</b>	<b>114,799</b>	<b>47,292</b>	<b>131,323</b>					

Part 3 contains Distribution of PILS by School Boards





**FIR2004: Cobourg T**  
**Asmt Code: 1421**  
**MAH Code: 61403**

**Schedule 40**  
**REVENUE FUND EXPENDITURES**  
 for the year ended December 31, 2004

	Salaries, Wages and Employee Benefits	Long Term Debt Charges (Interest)	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Subtotal	Long Term Debt Charges (Principal)	Transfers to Own Funds	Inter-Functional Adjustments	Allocation of Program Support *	Amounts for Unfunded Liabilities	TOTAL Expenditures	TOTAL Expenditures LESS Unfunded Liabilities	
	1	2	3	4	5	6	7	8	9	12	13	14	11	15	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>General government</b>															
0240	Governance	144,311		142,249	33,538		320,098		22,000		29,213		371,311	371,311	
0250	Corporate Management	215,700		9,077	84,729		566,399		766		50,781		607,946	607,946	
0260	Program Support	809,417		370,711	77,086		1,257,214		194,195		-1,257,214		194,195	194,195	
0299	<b>Subtotal</b>	<b>1,169,428</b>	<b>0</b>	<b>522,037</b>	<b>195,353</b>	<b>246,893</b>	<b>2,133,711</b>	<b>0</b>	<b>216,961</b>	<b>0</b>	<b>-1,177,220</b>	<b>0</b>	<b>1,173,452</b>	<b>1,173,452</b>	
<b>Protection services</b>															
0410	Fire	1,410,630		237,362	10,938		1,658,950		157,712		151,407		1,968,069	1,968,069	
0420	Police	2,947,922		704,460	96,333		3,748,715		238,045		342,132		4,328,892	4,328,892	
0430	Conservation authority					131,403	131,403						131,403	131,403	
0440	Protective inspection and control	152,489		18,534	58,494		229,517		8,287		20,947		258,751	258,751	
0450	Emergency measures			5,368			5,368		5,000		490		10,858	10,858	
0460	Provincial Offences Act (POA)						0						0	0	
0498	Other						0						0	0	
0499	<b>Subtotal</b>	<b>4,511,041</b>	<b>0</b>	<b>965,744</b>	<b>165,765</b>	<b>0</b>	<b>5,773,953</b>	<b>0</b>	<b>409,044</b>	<b>0</b>	<b>514,976</b>	<b>0</b>	<b>6,697,973</b>	<b>6,697,973</b>	
<b>Transportation services</b>															
0610	Roadways	1,036,443	154,656	380,405	257,232		1,828,736	280,770	475,896		149,232		2,734,634	2,734,634	
0620	Winter control	53,882		269,982			322,864		192		29,467		352,523	352,523	
0630	Transit	7,827		15,483	399,094		422,404		49,000		38,551		509,955	509,955	
0640	Parking	7,434		12,794	44,121		64,349		25,748		5,873		95,970	95,970	
0650	Street lighting			107,892	35,135		143,027				13,054		156,081	156,081	
0660	Air transportation						0						0	0	
0698	Other						0						0	0	
0699	<b>Subtotal</b>	<b>1,105,586</b>	<b>154,656</b>	<b>785,556</b>	<b>735,582</b>	<b>0</b>	<b>2,781,380</b>	<b>280,770</b>	<b>550,836</b>	<b>0</b>	<b>236,177</b>	<b>0</b>	<b>3,849,163</b>	<b>3,849,163</b>	
<b>Environmental services</b>															
0810	Sanitary sewer system	850,453	25,438	684,121	165,962		1,725,974	131,000	117,254		155,202		2,129,430	2,129,430	
0820	Storm sewer system	45,301		128,476	9,356		183,133				16,714		199,847	199,847	
0830	Waterworks system	755,718		1,203,233			1,958,951		733,006				2,691,957	2,691,957	
0840	Waste collection	8,700		-2,171	14,965		21,494				1,962		23,456	23,456	
0850	Waste disposal						0						0	0	
0860	Recycling						0						0	0	
0898	Other						0						0	0	
0899	<b>Subtotal</b>	<b>1,660,172</b>	<b>25,438</b>	<b>2,013,659</b>	<b>190,283</b>	<b>0</b>	<b>3,889,552</b>	<b>131,000</b>	<b>850,260</b>	<b>0</b>	<b>173,878</b>	<b>0</b>	<b>5,044,690</b>	<b>5,044,690</b>	
<b>Health services</b>															
1010	Public health services						0						0	0	
1020	Hospitals						0						0	0	
1030	Ambulance services						0						0	0	
1035	Ambulance dispatch						0						0	0	
1040	Cemeteries						0						0	0	
1098	Other						0						0	0	
1099	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Social and family services</b>															
1210	General assistance			3,885			51,167		5,400		355		60,807	60,807	
1220	Assistance to aged persons						0						0	0	
1230	Child care						0						0	0	
1298	Other						0						0	0	
1299	<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>3,885</b>	<b>0</b>	<b>0</b>	<b>51,167</b>	<b>0</b>	<b>5,400</b>	<b>0</b>	<b>355</b>	<b>0</b>	<b>60,807</b>	<b>60,807</b>	
1499	<b>Social housing</b>						0						0	0	
<b>Recreation and cultural services</b>															
1610	Parks	502,336	63,932	319,980	30,808		917,056	144,651	303,358		77,862		1,442,927	1,442,927	
1620	Recreation programs						150,095		29,125				179,220	179,220	
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill						0						0	0	
1634	Rec. Fac. - Other	648,469		576,696	53,234		1,298,359		116,604		116,675		1,531,638	1,531,638	
1640	Libraries		8,033	935,813			943,846	204,000	187,274				1,335,120	1,335,120	
1650	Cultural services	59,431		19,050			133,253		211		7,163		140,627	140,627	
1698	Other						0						0	0	
1699	<b>Subtotal</b>	<b>1,210,236</b>	<b>71,965</b>	<b>1,851,539</b>	<b>84,042</b>	<b>0</b>	<b>3,442,609</b>	<b>348,651</b>	<b>636,572</b>	<b>0</b>	<b>201,700</b>	<b>0</b>	<b>4,629,532</b>	<b>4,629,532</b>	
<b>Planning and development</b>															
1810	Planning and zoning	159,845		20,707	4,446		184,998		568		16,884		202,450	202,450	
1820	Commercial and Industrial	322,808		29,261	154,286		506,355		1,120,777		33,250		1,660,382	1,660,382	
1830	Residential development						0						0	0	
1840	Agriculture and reforestation						0						0	0	
1850	Tile drainage/shoreline assistance						0						0	0	
1898	Other						0						0	0	
1899	<b>Subtotal</b>	<b>482,653</b>	<b>0</b>	<b>49,968</b>	<b>158,732</b>	<b>0</b>	<b>691,353</b>	<b>0</b>	<b>1,121,345</b>	<b>0</b>	<b>50,134</b>	<b>0</b>	<b>1,862,832</b>	<b>1,862,832</b>	
5099	Non-Functionalized Amounts						0						0	0	
<b>9910</b>	<b>TOTAL</b>	<b>10,139,116</b>	<b>282,059</b>	<b>6,192,388</b>	<b>1,529,757</b>	<b>246,893</b>	<b>407,397</b>	<b>18,767,610</b>	<b>760,421</b>	<b>3,790,418</b>	<b>0</b>	<b>0</b>	<b>23,318,449</b>	<b>23,318,449</b>	

\* Column 13, designated for Allocation of Program Support (Line 0260), may also include amounts allocated for Corporate Management (Line 0250)



2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

**Additional information contained in Schedule 40**

		1
		\$
<b>Total of column 1 and 14 includes:</b>		
5010	Salaries and wages . . . . .	8,389,466
5020	Employee benefits . . . . .	1,749,650
5030	Unfunded Liabilities pertaining to Post-Employment Benefits . . . . .	
5099	<b>Subtotal</b>	<b>10,139,116</b>
<b>Total of column 4 includes:</b>		
5210	Municipal Property Assessment Corporation (MPAC) . . . . .	0
<b>Total of columns 2 and 8 includes:</b>		
5410	Payments to Ontario in respect of Downtown Revitalization Program loans . . . . .	0
5420	Accrued interest (Enter amount only if changes to the accrual basis were made in this reporting year) . . . . .	0
<b>Total of column 5 includes:</b>		
5610	Short term interest costs . . . . .	188,476
<b>Total of column 6 includes:</b>		
5810	Grants to charitable and non-profit organizations . . . . .	275,994
5820	Grants to universities and colleges . . . . .	
Contributions to UNCONSOLIDATED joint local boards		
5840	Health unit . . . . .	
5850	District Social Services Administration Board (DSSAB) . . . . .	
5860	Consolidated Municipal Service Manager (CMSM) . . . . .	
5870	Homes for the aged . . . . .	
5880	Recreation boards . . . . .	
5890	Fire area boards . . . . .	
5897	Other <input type="text" value="Conservation Authority"/> . . . . .	131,403
5898	Other <input type="text"/> . . . . .	
5910	Payments pertaining to the equalization of General Assistance in the GTA . . . . .	
5920	Payments pertaining to the equalization of Social Housing in the GTA . . . . .	
<b>Total of column 11 includes:</b>		
6010	Payments for long term commitments and liabilities financed from revenue fund and approved by the OMB or C (Exclude debt charges reported in columns 2 and 8)	
<b>Line 0610 of column 11 includes:</b>		
6105	Storm water . . . . .	0
<b>Line 0630 of column 11 includes:</b>		
6110	Conventional transit services . . . . .	509,955
<b>Line 0810 of column 11 includes:</b>		
6210	Sanitary sewer collection . . . . .	410,661
6220	Sanitary sewer treatment and disposal . . . . .	1,718,769
6299	<b>Subtotal</b>	<b>2,129,430</b>
<b>Line 0820 of column 11 includes:</b>		
6410	Storm sewer collection . . . . .	199,847
6420	Storm sewer treatment and disposal . . . . .	0
6499	<b>Subtotal</b>	<b>199,847</b>
<b>Line 0820 of column 11 includes:</b>		
6510	Urban storm water management . . . . .	199,847
6520	Rural storm water management . . . . .	0
6599	<b>Subtotal</b>	<b>199,847</b>
<b>Line 0830 of column 11 includes:</b>		
6610	Waterworks treatment . . . . .	
6620	Waterworks distribution . . . . .	
6699	<b>Subtotal</b>	<b>0</b>

# FIR2004: Cobourg T

Asmt Code: 1421  
MAH Code: 61403

## Schedule 42 ADDITIONAL REVENUE FUND INFORMATION

for the year ended December 31, 2004

		Expenditures to establish initial Unfunded Liability and Adjustments	Annual Expenditures related to Unfunded Liability
		1	2
		\$	\$
<b>Total of column 14 includes:</b>			
6810	Unfunded Post-Employment Benefits . . . . .		
6820	Unfunded Solid Waste Landfill Closure and Post-Closure Liabilities . . . . .		
6830	Accrued Interest . . . . .		
6840	Construction Financing Debentures . . . . .		
6890	Other <input type="text"/> . . . . .		
6899	<b>Subtotal</b>	0	0
<b>Additional information contained in Schedule 12 (CMSM's only)</b>		1	
<b>Total of column 3 includes:</b>		\$	
8210	Revenue received from other municipalities for services delivered by CMSM . . . . .		

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

### SOURCES of CAPITAL FUND FINANCING

#### Capital Fund Revenues

		1
		\$
<b>Long term liabilities incurred</b>		
0205	Canada Mortgage and Housing Corporation (CMHC) . . . . .	
0210	Ontario Financing Authority . . . . .	
0215	Commercial Area Improvement Program . . . . .	
0220	Other Ontario housing programs . . . . .	
0225	Ontario Clean Water Agency (OCWA) . . . . .	
0230	Tile drainage and shoreline property assistance programs . . . . .	
0235	Serial debentures . . . . .	
0240	Sinking fund debentures . . . . .	
0245	Long term bank loans . . . . .	7,784,000
0250	Long term reserve fund loans . . . . .	
0255	Lease purchase agreements (Tangible capital leases) . . . . .	
0260	Construction Financing Debentures . . . . .	
0265	Ontario Strategic Infrastructure Financing Authority (OSIFA) . . . . .	
0298	Other <input type="text"/>	
0299		<b>Subtotal</b>
		7,784,000
<b>Grants and loan forgiveness:</b>		
0410	Ontario (SLC 52 9910 03) . . . . .	480,278
0420	Canada (SLC 52 9910 04) . . . . .	0
0499		<b>Subtotal</b>
		480,278
0699	<b>Other municipalities - Grants and fees</b> (SLC 52 9910 05) . . . . .	458,897
<b>Other financing:</b>		
0810	Prepaid special charges . . . . .	
0820	Proceeds from sale of land . . . . .	17,049
0830	Proceeds from sale of hydro utilities . . . . .	
0840	Proceeds from sale of other capital assets . . . . .	
<b>Investment income</b>		
0850	From own funds . . . . .	
0860	From other . . . . .	116,706
0870	Donations . . . . .	52,400
0897	Other <input type="text"/> Insurance Proceeds / Rent . . . . .	52,968
0898	Other <input type="text"/> Developer Contributions . . . . .	277,759
0899		<b>Subtotal</b>
		516,882
9910	<b>TOTAL Capital Fund Revenues</b>	9,240,057
<b>Transfers from own funds to capital fund</b>		
2010	Contributions from revenue fund (SLC 52 9910 01) . . . . .	1,907,159
2020	Contribution from reserves, reserve funds and deferred revenue (SLC 52 9910 02) . . . . .	1,648,491
9920	<b>TOTAL Transfers from own funds to capital fund</b>	3,555,650
9930	<b>TOTAL Sources of capital financing</b>	12,795,707

### APPLICATIONS of CAPITAL FUND FINANCING

		\$
3098	<b>Capital expenditures LESS Unfunded Liabilities</b> (SLC 52 9910 09) . . . . .	10,750,405
<b>Transfers of proceeds from long term liabilities to:</b>		
3210	Other municipalities . . . . .	
3220	Unconsolidated local boards . . . . .	
3230	Individuals . . . . .	
3299		<b>Subtotal</b>
		0
<b>Transfers from capital fund to own funds</b>		
3410	Transfers to revenue fund . . . . .	
3420	Transfers to reserves, and discretionary reserve funds (SLC 60 0420 01 + 02 + 03) . . . . .	117,200
3499		<b>Subtotal</b>
		117,200
9940	<b>TOTAL Applications of capital financing</b>	10,867,605

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 50 CAPITAL FUND OPERATIONS

for the year ended December 31, 2004

CONTINUITY of CAPITAL FUND OPERATIONS		1
		\$
5010	Capital fund balance, beginning of year . . . . .	-8,261,241
5020	PLUS: Total Sources of Capital Financing (SLC 50 9930 01) . . . . .	12,795,707
5040	LESS: Total Applications of Capital Financing (SLC 50 9940 01) . . . . .	10,867,605
5050	PLUS: Adjustments for PSAB . . . . .	
5060	PLUS: <input type="text"/> . . . . .	
5090	Capital fund balance, end of year . . . . .	-6,333,139
<b>Capital fund balance, end of year, reported in line 5090 is analyzed as follows:</b>		\$
5200	Unexpended Capital Financing . . . . .	4,369,043
LESS: Unfinanced capital outlay to be recovered from:		
5410	Taxation or user charges within term of council . . . . .	9,452,182
5420	Proceeds from long term liabilities . . . . .	1,250,000
5430	Transfers from reserves and reserve funds . . . . .	
5498	Other <input type="text"/> . . . . .	
5400	<b>Unfinanced Capital Outlay</b>	10,702,182
9950	<b>Capital fund balance, end of year</b>	-6,333,139
<b>Total of line 3098 includes:</b>		\$
6010	Short term interest costs . . . . .	107,433

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# SOURCES OF CAPITAL FUND FINANCING AND EXPENDITURES

for the year ended December 31, 2004

		SOURCES OF CAPITAL FUND FINANCING						Expenditures		
		Contributions from Own Funds		Capital Grants		Other Municipalities	Other Financing	Amounts for Unfunded Liabilities	CAPITAL Expenditures	CAPITAL Expenditures LESS Unfunded Liabilities
Revenue Fund	Reserves, Res. Funds, Deferred Rev.	Ontario	Canada	5	6					
1	2	3	4	5	6	8	7	9		
\$	\$	\$	\$	\$	\$	\$	\$	\$		
0299	<b>General government</b>	191,010	107,110						763,659	763,659
<b>Protection services</b>										
0410	Fire	120,000	309,818						5,952	5,952
0420	Police	181,883							492,253	492,253
0430	Conservation authority									0
0440	Protective inspection and control	7,745							137,056	137,056
0450	Emergency measures								480	480
0460	Provincial Offences Act (POA)									0
0498	Other									0
0499	<b>Subtotal</b>	309,628	309,818	0	0	0	0	0	635,741	635,741
<b>Transportation services</b>										
0610	Roadways	356,625	250,000	279,944		458,897	37,260		3,947,009	3,947,009
0620	Winter control		176,836						176,836	176,836
0630	Transit			122,574					379,029	379,029
0640	Parking		38,587						51,795	51,795
0650	Street lighting								86,609	86,609
0660	Air transportation									0
0698	Other									0
0699	<b>Subtotal</b>	356,625	465,423	402,518	0	458,897	37,260	0	4,641,278	4,641,278
<b>Environmental services</b>										
0810	Sanitary sewer system		206,040						1,303,473	1,303,473
0820	Storm sewer system						220,759		26,907	26,907
0830	Waterworks system	733,006							849,712	849,712
0840	Waste collection									0
0850	Waste disposal								211,830	211,830
0860	Recycling									0
0898	Other									0
0899	<b>Subtotal</b>	733,006	206,040	0	0	0	342,865	0	2,391,922	2,391,922
<b>Health services</b>										
1010	Public health services									0
1020	Hospitals		352,900						352,900	352,900
1030	Ambulance services									0
1035	Ambulance dispatch									0
1040	Cemeteries									0
1098	Other									0
1099	<b>Subtotal</b>	0	352,900	0	0	0	0	0	352,900	352,900
<b>Social and family services</b>										
1210	General assistance									0
1220	Assistance to aged persons									0
1230	Child care									0
1298	Other									0
1299	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0
1499	<b>Social housing</b>									0
<b>Recreation and cultural services</b>										
1610	Parks	186,355	105,000	77,760			52,400		1,401,552	1,401,552
1620	Recreation programs									0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	72,785	29,200				21,258		225,587	225,587
1634	Rec. Fac. - Other									0
1640	Libraries		73,000						73,000	73,000
1650	Cultural services	45,620							67,128	67,128
1698	Other									0
1699	<b>Subtotal</b>	304,760	207,200	77,760	0	0	73,658	0	1,767,267	1,767,267
<b>Planning and development</b>										
1810	Planning and zoning								98,076	98,076
1820	Commercial and industrial	12,130					23,099		99,562	99,562
1830	Residential development						40,000			0
1840	Agriculture and reforestation									0
1850	Tile drainage/shoreline assistance									0
1898	Other									0
1899	<b>Subtotal</b>	12,130	0	0	0	0	63,099	0	197,638	197,638
3699	Government Business Enterprise									0
5099	Non-Functionalized Amounts									0
9910	<b>TOTAL</b>	1,907,159	1,648,491	480,278	0	458,897	516,882	0	10,750,405	10,750,405

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 60

## CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
0299	<b>Balance, beginning of year</b> . . . . .	1,213,101	0	3,629,335
<b>Revenues</b>				
0410	Contributions from revenue fund . . . . .			1,883,259
0420	Contributions from capital fund . . . . .			117,200
0499	<b>Subtotal</b>	0	0	2,000,459
<b>Development Charges Act</b>				
0610	Non-discounted services . . . . .	749,919		
0620	Discounted services . . . . .			
0630	Credits utilized (Development Charges Act) . . . . .			
0699	<b>Subtotal Development Charges Act</b>	749,919		
0810	Lot levies . . . . .			
0820	Subdivider contributions . . . . .			
0830	Recreational land (the Planning Act) . . . . .	23,300		
<b>Investment income</b>				
0840	From own funds . . . . .	27,295		19,698
0850	From other . . . . .			
0860	Gasoline Tax - Province . . . . .	23,401		
9910	<b>TOTAL Revenues</b>	823,915	0	2,020,157
<b>Expenditures</b>				
1010	Transferred to capital fund . . . . .	193,110		1,455,381
1020	Transferred to revenue fund . . . . .			598,002
1030	Charges for long term liabilities - principal and interest . . . . .			
1040	Development Charges Act - Credits utilized (Capital Fund) . . . . .			
1050	Development Charges Act - Credits utilized (Revenue Fund) . . . . .			
9920	<b>TOTAL Expenditures</b>	193,110	0	2,053,383
2099	<b>Balance, end of year</b> . . . . .	1,843,906	0	3,596,109

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 60

## CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2004

Totals in line 2099 are analysed as follows:

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		\$	\$	\$
5010	Working funds . . . . .			317,200
5020	Contingencies . . . . .			19,965
	Ontario Clean Water Agency (OCWA) fund for renewals, etc.			
5030	Sewer . . . . .			
5040	Water . . . . .			
5050	Replacement of equipment . . . . .			
5060	Sick leave . . . . .			
5070	Insurance . . . . .			
5080	Workplace Safety and Insurance Board (WSIB) . . . . .			
5090	Post-employment benefits . . . . .			
5630	Lot levies . . . . .			
5660	Parking revenues . . . . .			158,189
5670	Debenture repayment . . . . .			
5680	Exchange rate stabilization . . . . .			
<b>Current purposes</b>				
5205	General government . . . . .			354,138
5210	Protection services . . . . .			406
	Transportation services:			
5215	Roadways . . . . .			
5220	Transit . . . . .			
	Environmental services:			
5225	Sanitary sewer system . . . . .			
5230	Storm sewer system . . . . .			
5235	Waterworks system . . . . .			
5240	Waste collection . . . . .			
5245	Waste disposal . . . . .			
5250	Health services . . . . .			2,115
5255	Social and family services . . . . .			
5260	Social housing . . . . .			
	Recreation and cultural services:			
5265	Parks . . . . .			
5271	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5274	Recreation facilities - Other . . . . .			2,433
5275	Libraries . . . . .			
5280	Planning and development . . . . .			2,000
5290	Other <input type="text" value="Cultural"/> . . . . .			13,028
<b>Capital purposes</b>				
5405	General government . . . . .			5,794
5410	Protection services . . . . .			261,041
	Transportation services:			
5415	Roadways . . . . .			700,091
5420	Transit . . . . .			24,882
	Environmental services:			
5425	Sanitary sewer system . . . . .			-133,531
5430	Storm sewer system . . . . .			
5435	Waterworks system . . . . .			1,190,586
5440	Waste collection . . . . .			27,269
5445	Waste disposal . . . . .			
5450	Health services . . . . .			
5455	Social and family services . . . . .			5,400
5460	Social housing . . . . .			
	Recreation and cultural services:			
5465	Parks . . . . .			62,494
5471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .			
5474	Recreation facilities - Other . . . . .			438,730
5475	Libraries . . . . .			58,480
5480	Planning and development . . . . .			85,399
5490	Other <input type="text"/>			
<b>Obligatory reserve funds / Deferred revenue:</b>				
5610	Development Charges Act - Non-discounted services . . . . .	1,681,665		
5620	Development Charges Act - Discounted services . . . . .			
5640	Subdivider contributions . . . . .			
5650	Recreational land (the Planning Act) . . . . .	138,840		
5690	Gasoline Tax . . . . .	23,401		
9930	<b>TOTAL</b>	1,843,906	0	3,596,109

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

Financial Assets		1
		\$
0299	Cash and temporary investments	3,208,778
<b>Accounts receivable</b>		
0410	Canada	
0420	Ontario	45,257
0430	Upper-tier	36,876
0440	Other municipalities	
0450	School boards	127,897
0490	Other receivables	4,720,312
0499	<b>Subtotal</b>	<b>4,930,342</b>
<b>Taxes receivable</b>		
0610	Current year's levies	957,025
0620	Previous year's levies	322,819
0630	Prior year's levies	936,575
0640	Penalties and interest	888,298
0690	LESS: Allowance for uncollectables	536,000
0699	<b>Subtotal</b>	<b>2,568,717</b>
<b>Investments *</b>		
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	15,780,897
0828	Other Industrial Property	15,140,024
0829	<b>Subtotal</b>	<b>30,920,921</b>
<b>Debt Recoverable from Others</b>		
0861	Municipalities	
0862	School Boards	
0863	Retirement Funds	
0864	Sinking Funds	
0865	Individuals	
0868	Other	
0845	<b>Subtotal</b>	<b>0</b>
<b>Other financial assets</b>		
0830	Inventories held for resale	8,508
0835	Notes receivable	14,832
0840	Mortgages receivable	5,919
0850	Deferred taxes receivable	2,533
0890	Other	
0898	<b>Subtotal</b>	<b>31,792</b>
9910	<b>TOTAL Financial Assets</b>	<b>41,660,550</b>
<b>Other Assets</b>		
1010	Inventories of materials and supplies, and prepaid expenses	28,520
9920	<b>TOTAL Other Assets</b>	<b>28,520</b>
9930	<b>TOTAL Assets</b>	<b>41,689,070</b>
8010	* Market value of Investments included in Line 0829	



2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 70 CONSOLIDATED FINANCIAL POSITION

for the year ended December 31, 2004

### Liabilities

		1
		\$
<b>Temporary loans</b>		
2010 Current purposes		3,203,488
Capital purposes:		
2020 Canada		
2030 Ontario		
2040 Other		
2099	<b>Subtotal</b>	3,203,488
<b>Accounts payable and accrued liabilities</b>		
2210 Canada		200
2220 Ontario		12,196
2230 Upper-tier		
2240 Other municipalities		97,203
2250 School boards		
2260 Interest on debt		
2270 Trade accounts payable		3,447,090
2290 Other		
2299	<b>Subtotal</b>	3,556,689
<b>Deferred revenue</b>		
2410 Obligatory reserve funds (SLC 60 2099 01)		1,843,906
2490 Other		
2499	<b>Subtotal</b>	1,843,906
<b>Long term liabilities</b>		
2610 Debt issued		23,066,016
2620 Debt payable to others		
2630 Lease purchase agreements (Tangible capital leases)		
2660 LESS: Debt issued on behalf of Government Business Enterprise		
2699	<b>Subtotal</b>	23,066,016
<b>Solid Waste Management Facility Liabilities</b>		
2799 Solid waste landfill closure and post-closure		
<b>Post employment benefits</b>		
2810 Accumulated sick leave		
2820 Accrued vacation pay		
2830 Accrued pensions payable		
2840 Accrued Workplace Safety and Insurance Board (WSIB) claims		136,919
2898 Other <input type="text" value="Employee Future Benefits"/>		1,458,434
2899	<b>Subtotal</b>	1,595,353
<b>9940</b>	<b>TOTAL Liabilities</b>	<b>33,265,452</b>
<b>9945</b>	<b>TOTAL Financial Assets LESS Total Liabilities (Net Financial Assets)</b>	<b>8,395,098</b>

### Municipal Position

		1
		\$
<b>Fund balances</b>		
<b>Revenue fund</b>		
5010 General revenue		4,677,133
Special charges and special areas		
5026 Other <input type="text"/>		
5027 Other <input type="text"/>		
5028 Other <input type="text"/>		
5029 Other <input type="text"/>		
Local boards		
5030 Transit operations		
5035 Water operations		
5040 Sewer operations		
5045 Libraries		
5050 Cemeteries		
5055 Recreation, community centres and arenas		
5060 Business Improvement Area		
5076 Other <input type="text"/>		
5077 Other <input type="text"/>		
5078 Other <input type="text"/>		
5079 Other <input type="text"/>		
5099	<b>Revenue fund balance</b>	4,677,133
5299	<b>Capital fund balance (SLC 50 5090 01)</b>	<b>-6,333,139</b>
5499	<b>Reserves and Discretionary reserve funds balance (SLC 60 2099 02 + 03)</b>	<b>3,596,109</b>
5080	<b>Equity in Government Business Enterprises (SLC 10 6090 01)</b>	<b>18,189,360</b>
<b>9950</b>	<b>TOTAL Fund balances</b>	<b>20,129,463</b>
<b>LESS: Amounts to be recovered in future years</b>		
5610 Long term liabilities		10,226,020
5615 Solid waste landfill closure and post-closure liabilities		
5620 Post employment benefits		1,450,353
5630 Interest		29,472
5640 Lease purchase agreements (Tangible Capital Leases)		
5690 Other <input type="text"/>		
5699	<b>Subtotal</b>	11,705,845
<b>6099</b>	<b>Municipal Position</b>	<b>8,423,618</b>
<b>9960</b>	<b>TOTAL Liabilities and Municipal Position</b>	<b>41,689,070</b>

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72

### CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2004

Continuity of Taxes Receivable		9
		\$
0210	Taxes receivable, beginning of year . . . . .	2,307,446
0215	PLUS: Amounts added to tax bills for collection purposes only . . . . .	70,454
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03) . . . . .	31,093,223
0225	PLUS: Current Year Penalties and Interest . . . . .	262,225
0240	LESS: Total cash collections (SLC 72 0699 09) . . . . .	30,408,200
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09) . . . . .	706,431
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09) . . . . .	0
0280	PLUS: <input type="text" value="Allowance adjustment"/> . . . . .	-50,000
0290	Taxes receivable, end of year . . . . .	2,568,717
Cash Collections		9
		\$
0610	Current year's tax . . . . .	29,061,954
0620	Previous year's tax . . . . .	811,063
0630	Penalties and interest . . . . .	187,695
0640	Amounts added to tax bills for collection purposes only . . . . .	347,488
0690	Other <input type="text"/> . . . . .	
<b>0699</b>	<b>TOTAL Cash Collections</b>	<b>30,408,200</b>

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Single/Lower-Tier ONLY Schedule 72 CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2004

Tax Adjustments Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
1099	Municipal Act (353, 354, 357, 358, RfR)	202,649		60,708	1,050		264,407	297,953	140,657	703,017
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (Mun. Act						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	<b>Subtotal</b>	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2890	Other DBIA Le vy						0	3,414		3,414
2891	Other						0			0
2899	<b>Tax adjustments before allowances</b>	202,649	0	60,708	1,050	0	264,407	301,367	140,657	706,431

Tax Adjustments Not Applied to Taxation		SCHOOL BOARDS					TOTAL Education 6 \$	Lower-Tier (Single-Tier) 7 \$	Upper-Tier 8 \$	TOTAL Tax Adjustment 9 \$
		English - Public 1	French - Public 2	English - Separate 3	French - Separate 4	Other 5				
		\$	\$	\$	\$	\$				
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. Act 319						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	<b>Tax Adjustments Not Applied to Taxation</b>	0	0	0	0	0	0	0	0	0

Additional Information										
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	6,323,144	5,139	1,559,912	26,569	0	7,914,764			

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 74 LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

### 1. Debt burden of the municipality

	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	1
		\$
0210	To Ontario and agencies . . . . .	
0220	To Canada and agencies . . . . .	
0230	To Others . . . . .	23,066,016
0299	<b>Subtotal</b>	<b>23,066,016</b>
0499	PLUS: All debt assumed by the municipality from others . . . . .	
	LESS: All debt assumed by others	
0610	Ontario . . . . .	
0620	School boards . . . . .	
0630	Other Municipalities . . . . .	
0640	Government Business Enterprises . . . . .	
0699	<b>Subtotal</b>	<b>0</b>
	LESS: Ontario Clean Water Agency (OCWA) debt retirement funds	
0810	Sewer . . . . .	
0820	Water . . . . .	
0899	<b>Subtotal</b>	<b>0</b>
	LESS: Own sinking funds (Actual balances)	
1010	General municipal . . . . .	
1020	Enterprises and others . . . . .	
1099	<b>Subtotal</b>	<b>0</b>
<b>9910</b>	<b>TOTAL Debt burden of the municipality</b>	<b>23,066,016</b>

### 2. Debt burden of the municipality: Analysed by debt instrument

1210	Sinking fund debentures . . . . .	
1220	Installment (serial) debentures . . . . .	144,000
1230	Long term bank loans . . . . .	10,082,020
1240	Lease purchase agreements (Tangible capital leases) . . . . .	
1250	Mortgages . . . . .	12,839,996
1260	Ontario Clean Water Agency (OCWA) . . . . .	
1270	Long term reserve fund loans . . . . .	
1280	Construction Financing Debentures . . . . .	
1298	Other <input type="text"/>	
<b>9920</b>	<b>TOTAL Debt burden of the municipality</b>	<b>23,066,016</b>

### 3. Debt burden of the municipality: Analysed by function

1405	General government . . . . .	600,000
1410	Protection services . . . . .	126,000
	Transportation services:	
1415	Roadways . . . . .	5,224,239
1420	Transit . . . . .	
	Environmental services:	
1425	Sanitary sewer system . . . . .	987,000
1430	Storm sewer system . . . . .	
1435	Waterworks system . . . . .	
1440	Waste collection . . . . .	
1445	Waste disposal . . . . .	
1450	Health services . . . . .	
1455	Social and family services . . . . .	
1460	Social housing . . . . .	
	Recreation and cultural services:	
1465	Parks . . . . .	3,288,781
1471	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	
1474	Recreation facilities - Other . . . . .	
1475	Libraries . . . . .	
1480	Planning and development . . . . .	
1490	Other long term liabilities . . . . .	12,839,996
<b>9930</b>	<b>TOTAL Debt burden of the municipality</b>	<b>23,066,016</b>

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

#### 4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		\$
1610	US Dollars:	
	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1620	Par value in 'U.S. Dollars' . . . . .	
	<b>Other currency:</b>	
1630	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1640	Par value in <input type="text"/>	
1650	Canadian dollar equivalent included in SLC 74 9910 01 . . . . .	
1660	Par value in <input type="text"/>	

#### 5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds . . . . .	<input type="text"/>
	Ontario Clean Water Agency	
1820	Sewer . . . . .	<input type="text"/>
1830	Water . . . . .	<input type="text"/>

#### 6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end . . . . .	<input type="text"/>
	<b>Balance of own sinking funds at year end</b>	
2110	Total contributions to own sinking funds . . . . .	<input type="text"/>
2120	Total income earned from investments of sinking funds' monies . . . . .	<input type="text"/>
<b>2199</b>	<b>Subtotal</b>	<b>0</b>
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above . . . . .	<input type="text"/>
2220	Estimated total future income earned from investments in lines 2199 and 2210 above . . . . .	<input type="text"/>

#### 7. Long term commitments at year end

2410	Hospital support . . . . .	352,900
2420	University support . . . . .	
2430	Leases and other agreements . . . . .	355,338
2440	Capital equipment, land acquisition . . . . .	
2496	Other <input type="text"/>	
2497	Other <input type="text"/>	
2498	Other <input type="text"/>	
<b>2499</b>	<b>TOTAL</b>	<b>708,238</b>

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

8. Contingent liabilities		Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
		1 Y or N	2 \$	3 Years
2610	Pending or threatened litigation . . . . .			
2620	Retroactive wage settlements . . . . .			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others . . . . .			
2640	Outstanding loans guaranteed . . . . .			
2698	Other <input type="text"/>			
<b>2699</b>	<b>TOTAL</b>			0

9. Ontario Clean Water Agency Provincial Projects		Accumulated Surplus / Deficit	Total Outstanding Capital Obligation	Debt Charges
		1 \$	2 \$	3 \$
Water projects:				
2810	For this Municipality only . . . . .			
2820	Share of integrated project(s) . . . . .			
Sewer projects:				
2830	For this Municipality only . . . . .			
2840	Share of integrated project(s) . . . . .			

10. Debt Charges for the current year		Principal	Interest	Total
		1 \$	2 \$	3 \$
Recovered from the consolidated revenue fund				
3012	General Tax Rates . . . . .	760,421	252,059	
3014	Other . . . . .			
3020	Recovered from reserve funds . . . . .			
Recovered from unconsolidated entities:				
3030	Electricity . . . . .			
3040	Gas . . . . .			
3050	Telephone . . . . .			
3097	Other <input type="text"/>			
3098	Other <input type="text"/>			
<b>3099</b>	<b>TOTAL</b>	760,421	252,059	
Line 3099 includes:				
3110	Lump sum (balloon) repayments of long term debt . . . . .			

Analysis of Lease Purchase Agreements (Tangible Capital Leases) and Financing Leases (not Tangible Capital Leases)		
3140	Debt charges for Lease purchase agreements (Tangible capital leases) . . . . .	0
3150	Financing leases (not Tangible capital leases) beyond term of Council . . . . .	
<b>3199</b>	<b>TOTAL</b>	0

11. Long term debt refinanced		Principal	Interest
		1 \$	2 \$
3410	Repayment of Provincial Special Assistance . . . . .		
3420	Other long term debt refinanced . . . . .		

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 74

### LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2004

#### 12. Future principal and interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Revenue Fund		Reserve Funds		Unconsolidated Entities		All Others	
		Principal	Interest	Principal	Interest	Principal	Interest	Principal	Interest
		1	2	3	4	5	6	7	8
		\$	\$	\$	\$	\$	\$	\$	\$
3210	Year 2005 . . . . .	1,715,858	1,190,987						
3220	Year 2006 . . . . .	1,656,985	1,092,503						
3230	Year 2007 . . . . .	1,746,599	1,002,926						
3240	Year 2008 . . . . .	1,841,505	856,220						
3250	Year 2009 . . . . .	1,941,273	808,251						
3260	Years 2010 to 2014 . . . . .	10,148,297	2,426,499						
3270	Years 2015 onwards . . . . .	4,015,499	379,998						
3280	Int. to be earned on sink. funds . . . . .								
3290	Downtown Revital. Program . . . . .								
<b>3299</b>	<b>TOTAL</b>	<b>23,066,016</b>	<b>7,757,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

#### 13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to:

[FIR@mah.gov.on.ca](mailto:FIR@mah.gov.on.ca)

3601

\* Use ALT + ENTER Keys to "Return" to the next line.

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

### 1. Municipal workforce profile

#### Employees of the Municipality

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0205 Administration . . . . .	28.00	4.00		51,574
0210 Fire . . . . .	16.00	12.00		35,378
0215 Police . . . . .	48.00	34.00	1.00	124,376
0220 Transit . . . . .				
0225 Public Works . . . . .	14.00	10.00	11.00	36,023
0230 Health Services . . . . .				
0235 Homes for the Aged . . . . .				
0240 Other Social Services . . . . .				
0245 Parks and Recreation . . . . .	12.00	18.00	53.00	48,260
0250 Libraries . . . . .				
0255 Planning . . . . .	7.00		10.00	16,461
0290 Other . . . . .	12.00	2.00	7.00	27,943
<b>0298 Subtotal</b>	<b>137.00</b>	<b>80.00</b>	<b>82.00</b>	<b>340,015</b>

0300 Proportion of Munic. Empl. covered by 'Collective Agreements' (%) . . . . .	78%	77%	65%
--	-----	-----	-----

#### Employees of Joint Local Boards

	Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #	Total Person Hours Worked 4 # of Hours
0305 Administration . . . . .				
0310 Fire . . . . .				
0315 Police . . . . .		1.00		1,040
0320 Transit . . . . .				
0325 Public Works . . . . .				
0330 Health Services . . . . .				
0335 Homes for the Aged . . . . .				
0340 Other Social Services . . . . .				
0345 Parks and Recreation . . . . .				
0350 Libraries . . . . .				
0355 Planning . . . . .				
0390 Other . . . . .				
<b>0398 Subtotal</b>	<b>0.00</b>	<b>1.00</b>	<b>0.00</b>	<b>1,040</b>

<b>0399 TOTAL</b>	<b>137.00</b>	<b>81.00</b>	<b>82.00</b>	<b>341,055</b>
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### 2. Selected investments of own sinking funds as at Dec. 31

	Own Municipality 1 \$	Other Munic., School Boards 2 \$	Provincial 3 \$	Federal 4 \$
0610 Own sinking funds . . . . .				

### 3. Municipal procurement this year

	Number of Contracts 1 #	Value of Contracts 2 \$
1010 Total construction contracts awarded . . . . .	9	4,890,000
1020 Construction contracts awarded at \$100,000 or greater . . . . .	9	4,890,000

### 4. Building permit information

	Number of Building Permits 1 #	Total Value of Building Permits 2 \$	Square metres of New Construction 3 m <sup>2</sup>
1210 Residential properties . . . . .	155	8,956,655	14,795
1220 Multi-Residential properties . . . . .	10	7,525,726	12,061
1230 All other property classes . . . . .	306	10,769,453	3,500
<b>1299 Subtotal</b>	<b>471</b>	<b>27,251,834</b>	<b>30,356</b>

1 Square Foot = 0.0929 m<sup>2</sup>

### 5. Insured value of physical assets

	1 \$
1410 Buildings . . . . .	110,000,000
1420 Machinery and equipment . . . . .	6,000,000
1498 Other <input type="text"/> . . . . .	
<b>1499 Subtotal</b>	<b>116,000,000</b>

### 6. Total Dollar Losses due to Structural Fires

	1 \$
1510 Losses due to structural fires, averaged over 3 yrs (2002 - 2004) . . . . .	816,165



2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION for the year ended December 31, 2004

### 7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Rev. Fund Expenditures)

	Municipal service 1	S40 Functional Heading 3 LIST	S40 Line Number 2	Rev. Fund Expenditure 4 \$	Comments 5
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80

### STATISTICAL INFORMATION

for the year ended December 31, 2004

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
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0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 80 STATISTICAL INFORMATION

for the year ended December 31, 2004

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

Name of Board or Entity  1	Board Description  3 LIST	Board Code  2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions  5 \$	Municipality's Share of Total Fee Revenues  6 \$
0851			100%		
0852			100%		
0853			100%		
0854			100%		
0855			100%		
0856			100%		
0857			100%		
0858			100%		
0859			100%		
0860			100%		
0861			100%		
0862			100%		
0863			100%		
0864			100%		
0865			100%		
0866			100%		
0867			100%		
0868			100%		
0869			100%		
0870			100%		
0871			100%		
0872			100%		
0873			100%		
0874			100%		
0875			100%		
0876			100%		
0877			100%		
0878			100%		
0879			100%		
0880			100%		
0881			100%		
0882			100%		
0883			100%		
0884			100%		
0885			100%		
0886			100%		
0887			100%		
0888			100%		
0889			100%		
0890			100%		
0891			100%		
0892			100%		
0893			100%		
0894			100%		
0895			100%		
0896			100%		
0897			100%		
0898			100%		
0899			100%		

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

# Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

## 1. User Fee Revenues by Function

		User Fees and Service Charges		Percentage Change
		Previous Year	Current Year (\$12)	(Prev. Year to Current Year)
		2	3	4
		\$	\$	%
<b>S12 Functional Headings</b>				
0299	<b>General government</b> . . . . .	30,488	14,143	-53.6%
<b>Protection services</b>				
0410	Fire . . . . .	11,841	17,600	48.6%
0420	Police . . . . .	23,675	26,668	12.6%
0430	Conservation authority . . . . .	0	0	-
0440	Protective inspection and control . . . . .	750	26,234	3397.9%
0450	Emergency measures . . . . .	0	0	-
0460	Provincial Offences Act (POA) . . . . .	0	0	-
0498	Other [ ] . . . . .	0	0	-
0499	<b>Subtotal</b>	36,266	70,502	94.4%
<b>Transportation services</b>				
0610	Roadways . . . . .	0	0	-
0620	Winter control . . . . .	0	0	-
0630	Transit . . . . .	91,683	121,322	32.3%
0640	Parking . . . . .	28,257	43,484	53.9%
0650	Street lighting . . . . .	0	0	-
0660	Air transportation . . . . .	0	0	-
0698	Other [ ] . . . . .	0	0	-
0699	<b>Subtotal</b>	119,940	164,806	37.4%
<b>Environmental services</b>				
0810	Sanitary sewer system . . . . .	227,186	268,906	18.4%
0820	Storm sewer system . . . . .	0	0	-
0830	Waterworks system . . . . .	0	0	-
0840	Waste collection . . . . .	0	617	100.0%
0850	Waste disposal . . . . .	0	0	-
0860	Recycling . . . . .	0	0	-
0898	Other [ ] . . . . .	0	0	-
0899	<b>Subtotal</b>	227,186	269,523	18.6%
<b>Health services</b>				
1010	Public health services . . . . .	0	0	-
1020	Hospitals . . . . .	0	0	-
1030	Ambulance services . . . . .	0	0	-
1035	Ambulance dispatch . . . . .	0	0	-
1040	Cemeteries . . . . .	0	0	-
1098	Other [ ] . . . . .	0	0	-
1099	<b>Subtotal</b>	0	0	-
<b>Social and family services</b>				
1210	General assistance . . . . .	0	0	-
1220	Assistance to aged persons . . . . .	0	0	-
1230	Child care . . . . .	0	0	-
1298	Other [ ] . . . . .	0	0	-
1299	<b>Subtotal</b>	0	0	-
1499	<b>Social housing</b> . . . . .	0	0	-
<b>Recreation and cultural services</b>				
1610	Parks . . . . .	14,307	21,320	49.0%
1620	Recreation programs . . . . .	0	0	-
1631	Recreation facilities - Golf Course, Marina, Ski Hill . . . . .	0	0	-
1634	Recreation facilities - Other . . . . .	1,143,002	1,142,336	-0.1%
1640	Libraries . . . . .	326,902	209,024	-36.1%
1650	Cultural services . . . . .	156,639	106,553	-32.0%
1698	Other [ ] . . . . .	0	0	-
1699	<b>Subtotal</b>	1,640,850	1,479,233	-9.8%
<b>Planning and development</b>				
1810	Planning and zoning . . . . .	59,875	68,846	15.0%
1820	Commercial and industrial . . . . .	28,453	34,919	22.7%
1830	Residential development . . . . .	0	0	-
1840	Agriculture and reforestation . . . . .	0	0	-
1850	Tile drainage/shoreline assistance . . . . .	0	0	-
1898	Other [ ] . . . . .	0	0	-
1899	<b>Subtotal</b>	88,328	103,765	17.5%
9910	<b>TOTAL</b>	2,143,058	2,101,972	-1.9%

2004-V01

# FIR2004: Cobourg T

Asmt Code: 1421

MAH Code: 61403

## Schedule 82 MUNICIPAL USER CHARGES

for the year ended December 31, 2004

### 2. Detailed information of NEW user fees only

Please provide a brief description of all NEW User Fees included under the Functional Categories in Part 1 of Schedule 82:

S12 Functional Heading	S12 Line Number	Description of Program or Service	Min. Rate (per Unit)	Max. Rate (per Unit)	Unit of Measure	Annual Revenue	Comments
1 LIST	2 #	3	4 \$	5 \$	6 LIST	7 \$	8
5001							
5002							
5003							
5004							
5005							
5006							
5007							
5008							
5009							
5010							
5011							
5012							
5013							
5014							
5015							
5016							
5017							
5018							
5019							
5020							
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9920							
<b>Subtotal</b>						0	
Other User Fees						2,101,972	
<b>TOTAL User fees and service charges</b>						2,101,972	