

Corporation of The Village of Cobden

By-Law #1989-12

Being a by-law to adopt the estimates of all sums required during the year for the purposes of the corporation and to set the rates of taxation for the year 1989.

WHEREAS Section 164 of The Municipal Act, R.S.O. 1980, requires that the council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including all sums required by law to be provided by the council;

AND WHEREAS Section 158 of The Municipal Act, R.S.O. 1980, requires that the council of every local municipality in each year shall levy on the whole of assessment for real property and business assessment, according to the last revised assessment roll*, a sum equal to the aggregate of the estimates adopted by council;

AND WHEREAS the whole of assessment for real property and business assessment, according to the last revised assessment roll, is as follows:

Residential and Farm	865,546
Commercial and Industrial	181,337
Business	57,005

AND WHEREAS for taxation purposes the whole of the assessment for real property and business assessment is allocated as follows:

	Residential and Farm	Commercial Industrial & Business	Total
Public School Support	\$829,951	\$229,562	\$1,059,513
Seperate School support	35,595	8,780	44,375

AND WHEREAS the Council of the Corporation of the Village of Cobden has, in accordance with the Section 164 of The Municipal Act, R.S.O. 1980, considered the estimates of all sums required during the year for the purposes of the municipality including all sums required by law to be provided by the council;

AND WHEREAS in accordance with Section 158 of The Municipal Act, R.S.O. 1980, it is necessary that the following sums be raised by means of taxation for the year 1989:

General Municipal Purposes	\$122,030
County Purposes	47,383
Elementary Public School Purposes	108,370
Elementary Seperate School Purposes	4,615
Secondary Public School Purposes	102,202
Secondary Seperate	3,791

NOW THEREFORE, the Council of the Corporation of the Village of Cobden enacts as follows:

1. That the estimates of the Corporation of the Village of Cobden as set out in Schedule A attached herto be adopted.
2. That the sums to be raised for the year 1989 by means of taxation be as follows, subject to the adjustments indicated which are by law required to be made:
 - a) For general municipal purposes, a sum of \$122,030 such amount to be reduced by that portion of telephone and telegraph payments allocable to the general Municipal levy.....\$(8,957) and further reduced by that portion of the payments in lieu of taxes allocable to the general Municipal levy.....\$----- and finally increased by the operating deficit of any preceeding year.....\$17,046 yielding a net levy for general Municipal purposes of.....\$130,119

- b) For County purposes, a sum of.....\$47,383
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the County levy.....\$(2,760)
 and finally decreased by the operating
 surplus from the preceeding year.....\$(2,540)
 yielding a net levy for County purposes
 of.....\$42,083
- c) For public elementary school purposes a sum of.\$108,370
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the public school levy.....\$(7,377)
 and further reduced by that portion
 of the payments in lieu of taxes
 allocable to the public school levy.....\$-----
 and finally, decreased by the overlevy
 from the previous year.....\$(6,297)
 yielding a net levy for public school
 purposes of.....\$94,696
- d) For separate elementary school purposes
 a sum of.....\$4,615
 such amount to be reduced/increased by any
 overlevy/underlevy from the previous year.....\$-----
 yielding a net levy for seperate elementary
 school purposes of.....\$4,615
- e) For public secondary school purposes a
 sum of.....\$102,202
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the secondary school levy.....\$(5,997)
 and further reduced by that portion of the
 payments in lieu of taxes allocable to
 the secondary school levy.....\$-----
 and finally decreased by the overlevy
 from the previous year.....\$(5,826)
 yielding a net levy for secondary school
 purposes of.....\$90,379
- f) For seperate secondary purposes a sum of.....\$3,791
 such amount to be reduced/increased by an
 over/underlevy from the previous year
 yielding a net levy for separte secondary
 school purposes of.....\$3,791

3. That there shall be levied and collected upon the whole of the assessment for real property and business assessment, according to the last revised assessment roll, the following rates of taxation for the year 1989:

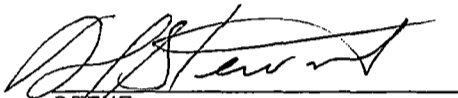
	Residential and Farm	Commercial Industrial \$ Business
General Municipal Purposes	113.55	133.59
County Purposes	36.72	43.21
Elementary Public School Purposes	86.09	101.28
Elementary Separate School Purposes	100.49	118.22
Secondary Public School Purposes	82.16	96.66
Secondary Separate School Purposes	82.54	97.11

4. That save and except that portion of taxes and rates levied by interim levy By-Law 1988-3 the taxes shall become due and payable on the 30th day of September 1989, but may be paid in installments on the 30th day of June 1989, the 30th day of September 1989, provided that upon failure to make payment of any installment the whole amount shall become due and payable.

5. That the Collector is hereby authorized and shall mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom the notice is required to be given.

6. That all taxes shall be paid into the office of the Treasurer or to the Bank of Nova Scotia, Cobden Branch, until due date. All past-due taxes shall be paid at the Treasurer's Office.
7. That the Collector and the Treasurer are hereby empowered and shall accept part payment as tendered from time to time on any taxes levied under this by-law.
8. That Schedule A attached hereto forms part of this by-law.
9. That this by-law shall come into force and effect upon the date of its final passing.

Read a first, second and finally passed upon the third reading this 9th day of May, 1989.


REEVE


CLERK-TREASURER

SCHEDULE A TO GO WITH BY-LAW #1989-12

VILLAGE OF COBDEN
COMPARISON OF MILL RATES
1989 BUDGET

	<u>1989</u>	<u>1988</u>	<u>INCREASE</u>	<u>%INCREASE</u>
<u>PUBLIC-RESIDENTIAL</u>				
Village	113.55	108.59	4.96	4.57
County	36.72	33.50	3.22	9.61
Elementary	86.09	91.07	(4.98)	(5.45)
Secondary	82.16	74.14	8.02	10.82
	<u>318.52</u>	<u>307.30</u>	<u>11.22</u>	<u>4.89</u>
<u>PUBLIC-COMMERCIAL</u>				
Village	133.59	127.75	5.84	.57
County	43.21	39.41	3.80	9.61
Elementary	101.28	107.13	(5.85)	(5.45)
Secondary	96.66	87.22	9.44	10.82
	<u>374.74</u>	<u>361.51</u>	<u>13.23</u>	<u>4.89</u>
<u>SEPARATE-RESIDENTIAL</u>				
Village	113.55	108.59	4.96	4.57
County	36.72	33.50	3.22	9.61
Elementary	100.49	81.64	18.85	23.09
Secondary	82.54	66.48	16.06	24.16
	<u>333.30</u>	<u>290.21</u>	<u>43.09</u>	<u>15.36</u>
<u>SEPARATE-COMMERCIAL</u>				
Village	133.59	127.75	5.84	4.57
County	43.21	39.41	3.80	9.61
Elementary	118.22	96.04	22.18	23.09
Secondary	97.11	78.21	18.90	24.16
	<u>320.47</u>	<u>341.41</u>	<u>50.72</u>	<u>15.36</u>

VILLAGE OF COBDEN
CALCULATION OF MILL RATES

1989 BUDGET

	<u>GENERAL MUNICIPAL</u>	<u>COUNTY</u>	<u>PUBLIC ELEMENTARY</u>	<u>PUBLIC SECONDARY</u>	<u>SEPARATE ELEMENTARY</u>	<u>SEPARATE SECONDARY</u>	<u>TOTAL</u>
GROSS REQUIREMENT	122,030	47,383	108,370	102,202	4,615	3,791	388,391
ADD (DEDUCT)							
1987 Deficit (Surplus)	17,046	(2,540)	(6,297)	(5,826)	0	0	2,383
Share of Telephone Taxation	(8,957)	(2,760)	(7,377)	(5,997)			(25,091)
Share of grants in Lieu of taxes							
NET REQUIREMENT	<u>130,119</u>	<u>42,083</u>	<u>94,696</u>	<u>90,379</u>	<u>4,615</u>	<u>3,791</u>	<u>365,683</u>
TAX ASSESSMENT IN 1988 - Residential at 85%	865,546	865,546	829,951	829,951	35,595	35,595	
ADD: Commercial and Business	735,714	735,714	705,458	705,458	30,256	30,256	
	<u>238,342</u>	<u>238,342</u>	<u>229,562</u>	<u>229,562</u>	<u>8,780</u>	<u>8,780</u>	
	<u>974,056</u>	<u>974,056</u>	<u>935,020</u>	<u>935,020</u>	<u>39,036</u>	<u>39,036</u>	
MILL RATES	133.59	43.21	101.28	96.66	118.22	97.11	
Residential at 85%	113.55	36.72	86.09	82.16	100.49	82.54	
Proof of Rates <u>(Rate X Assessment)</u> 1,000							
Commercial Taxes	31,837	10,299	23,250	22,190	1,038	853	89,467
Residential Taxes	98,282	31,784	71,446	68,189	3,577	2,938	276,216
	<u>130,119</u>	<u>42,083</u>	<u>94,696</u>	<u>90,379</u>	<u>4,615</u>	<u>3,791</u>	<u>365,683</u>

1989 TELEPHONE TAXATION

1989 BELL CANADA TAXATION			\$25,091.15
	<u>1988 Commercial Taxes Levied*</u>	<u>%</u>	<u>Allocation</u>
Municipal	31,361	35.7	8,957
County	9,676	11.0	2,760
Elem-P	25,769	29.4	7,377
Second-P	<u>20,978</u>	<u>23.9</u>	<u>5,997</u>
	<u>87,784</u>	<u>100.0</u>	<u>25,091</u>

*Commercial Mill Rate X (Commercial + Business Assessment)

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

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March 30, 1989

OWN PURPOSES MILL RATE

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	BUDGET 1986	BUDGET 1987	BUDGET 1988	BUDGET 1989
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	\$	\$	\$	\$
TOTAL EXPENDITURES	431,382	462,925	462,337	463,905
TOTAL OTHER REVENUES	307,720	321,780	322,132	340,769
LOCAL IMPROVEMENTS	0	0	0	1,106
SHARE OF TELEPHONE TAX	8,076	9,073	9,525	8,957
SURPLUS (DEFICIT)-Previous Year's	6,753	15,450	6,671	(17,046)
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TAX REQUIREMENT	108,833	116,622	124,009	130,119
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ASSESSMENT BASE	1986	1987	1988	1989
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	\$	\$	\$	\$
Residential & Farm	818,290	831,591	853,200	865,546
Commercial & Industrial	240,610	241,751	245,497	238,342
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RES & FARM MILL RATE	98.82	104.50	108.59	113.55
COM & INDUST MILL RATE	116.26	122.94	127.75	133.59
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MILL RATE INCREASE AS A PERCENT	7.10%	5.75%	3.91%	4.57%
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PER HOUSEHOLD TAXES	\$	\$	\$	\$
Average Per Household Assessment-\$1925.00	190.22	201.16	209.03	218.58
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VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

REVENUES	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
Other Charges on Tax Bills		\$	\$	\$	\$	\$	\$	\$
Sewer Billings		73,708	76,112	76,000	78,552	79,000	79,512	85,000
Water Billings		0	0	0	0	0		
Total		73,708	76,112	76,000	78,552	79,000	79,512	85,000
Equipment Rental		0		0				
Grants In Lieu of Taxes								
Canada-Post Office	3210	1,100	1,196	1,200	1,268	1,270	1,412	1,470
Ontario-L.C.B.O.	3220	1,200	1,279	1,200	1,352	1,350	1,453	1,511
-Senior Citizens				3,000	3,193	3,200	3,430	3,567
-Other			280	280	0	0		
Total		2,300	2,755	5,680	5,813	5,820	6,295	6,548
Unconditional Grants								
Per Household	3310	12,180	12,180	13,050	13,050	13,470	13,470	13,470
Resource Equalization	3312	54,815	54,815	56,241	56,241	61,732	61,740	61,740
General Support	3314	20,024	20,025	22,080	22,080	23,105	23,104	23,104
Total		87,019	87,020	91,371	91,371	98,307	98,314	98,314
Conditional Grants								
M.T.C.	3320	27,000	27,000	27,600	27,600	28,200	28,200	28,600
Welfare Assistance	3332	20,000	21,738	22,400	8,329	10,400	4,552	10,000
Other	3324	2,500	2,500	0	1,000	0	15,687	
Other-RECREATION			22,767	0		0		
Other-Planning					8,241			
Other-Employment Equity							5,629	11,000
Total		49,500	74,005	50,000	45,170	38,600	54,068	49,600
Other Grants								
County Road Rebate	3420	2,700	2,892	2,900	3,062	3,250	3,479	3,723
School Crossing Guards	3430	4,000	3,923	4,000	4,032	4,450	4,162	4,850
Federal - Job Dev. Program			1,300	26,935	26,542			
Challenge '87					4,176		2,912	
Energy Grant					2,300			
EPP.						720		
ESI '88						13,221		12,000
Total		6,700	8,115	33,835	40,112	21,641	10,553	20,573

BUDGET OF REVENUES & EXPENDITURES

BY FUNCTION

1989

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	Salaries & Wages	Debt Charges	Materials Supplies	Services & Rents	Transfers Own Funds	Capital Exp'd	Other Transfers	Total Budget
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GENERAL GOVERNMENT

Members of Council	20,000		5,775					25,775
General Administration	70,000	12,500	32,792	21,600				136,892

PROTECTION TO
PERSONS & PROPERTY

Fire Department	8,000		8,022		3,000	5,000		24,022
Protective Insp. & Cont.				2,750				2,750

TRANSPORTATION

Roadways	60,000		31,909		6,000	12,500		110,409
Street Lighting			12,405			1,000		13,405
Crossing Guards	9,700							9,700

ENVIRONMENTAL SERVICES

Sanitary Sewers	25,000	32,432	25,000			0		82,432
Garbage Disposal	9,000			5,620				14,620

SOCIAL & FAMILY SERVICES

General Assistance							12,000	12,000
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PLANNING & DEVELOPMENT

Advertising

REC. & Cult. SERVICES

Parks	400		5,155					5,555
General Programs		21,345					4,000	25,345
Library							1,000	1,000

TOTAL BUDGET

	202,100	66,277	121,058	29,970	9,000	18,500	17,000	463,905
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PERCENT OF
TOTAL BUDGET

	43.56%	14.29%	26.10%	6.46%	1.94%	3.99%	3.66%	100.00%
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EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
		\$	\$	\$	\$	\$	\$	\$
Capital:Memorial Hall				12,500	13,055	0	948	3,000
:Office				600	1,759	2,000	0	5,500
:Carpet				425	425	500	0	0
:Railing					1,396	0	0	0
:Base Radio						1,440		0
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Sub Total		59,351	46,117	52,330	60,068	39,145	60,665	34,100
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Total Administration		143,623	134,192	151,247	156,688	132,463	160,316	136,892
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TOTAL GENERAL GOVERNMENT		160,032	149,169	166,987	172,167	149,779	182,297	162,667

PROTECTION TO PERSONS
& PROPERTY

Fire Department

Salaries & Benefits	4311	7,910	8,210	8,500	6,609	7,400	7,647	8,000
Capital Expenditures	4313	1,200	1,000	1,500	2,687	2,500	22,885	5,000
Trans. to Res. & Res. Funds	4314	6,000	6,000	6,000	6,000	6,000	6,000	3,000
Materials & Supplies	4319	---	---	---	---	---	---	---
Materials & Supplies		1,250	462	500	301	1,800	1,379	1,200
Courses		1,600	1,325	2,000	100	1,200	0	1,500
Mileage		100	100	100	0	100	0	100
Services & Rents		200	0	0	289	300	239	300
Advertising		50	0	50	0	0	0	0
Fuel		50	20	50	0	200	198	200
Heating Oil		2,000	1,042	1,000	1,483	1,500	928	1,000
Water & Sewer		336	336	336	168	168	168	180
Vehicle Repairs		500	813	900	173	500	1,020	500
Telephone		800	718	800	786	800	913	1,000
Insurance		1,133	1,133	1,832	1,832	2,564	2,831	2,042
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Sub. Total		8,019	5,949	7,568	5,132	9,132	7,676	8,022
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Total Fire Department		23,129	21,159	23,568	20,428	25,032	44,208	24,022

Protective Insp. & Control

4329

Salary-Building Insp.		500	528	500	750	0	0	0
-Property Insp.		300		300	1,526	2,500	2,134	2,500
Courses		500	1,228	600	350	500	0	0
Advertising		100		100	0	0	163	200
Supplies		300	58	300	72	100	31	50
Stationery		200		0	0	0	0	0
Pound Charges		200		200	13	50	0	0
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Total Protective Insp.& Cont.		2,100	1,814	2,000	2,711	3,150	2,328	2,750

TOTAL PROTECTION TO PERSONS
& PROPERTY

		25,229	22,973	25,568	23,139	28,182	46,536	26,772
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VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

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EXPENDITURES	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
		\$	\$	\$	\$	\$	\$	\$
GENERAL GOVERNMENT								
Members of Council								
Honoraria	4211	13,700	11,857	12,500	13,400	13,650	16,659	20,000
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Materials & Supplies	4219							
Donations		525	455	500	425	500	350	500
Seminars		1,375	1,844	1,800	626	1,000	3,795	4,000
Public Relations		100	161	180	78	935	127	250
Mileage		100	174	200	224	250	317	250
Insurance		210	210	210	210	342	342	342
Other			30	50	296	356	158	200
Subscriptions		125	36	50	0	50		
Membership Fees		274	210	250	220	233	233	233
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Sub Total		2,709	3,120	3,240	2,079	3,666	5,322	5,775
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Total-Members of Council		16,409	14,977	15,740	15,479	17,316	21,981	25,775
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Administration								
Salaries & Benefits	4221	65,000	65,257	67,000	62,110	65,500	67,568	70,000
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Materials & Supplies	4229							
Training & Development					908	1,000	735	2,000
Subscriptions-Memberships		177	254	200	245	250	756	800
Telephone		1,332	1,387	2,000	2,029	2,000	2,509	2,500
Hydro & Gas		1,850	3,446	3,200	4,116	4,200	4,343	5,600
Water & Sewer		2,016	2,170	2,550	2,016	2,016	2,016	2,160
Cleaning & Other Materials		1,500	1,245	1,500	1,072	1,200	1,169	1,200
Advertising		500	1,465	500	1,544	1,500	1,036	1,500
Insurance		2,615	2,615	765	765	3,325	3,325	3,082
Stationery		3,430	2,727	3,000	2,596	3,000	3,601	3,500
Sevices & Rents		768	1,939	2,000	2,000	4,627	6,263	5,000
Postage		2,584	2,570	3,350	3,596	4,000	3,000	4,000
Other		2,500	2,500		830	200	446	250
Federal Job Dev. Program				12,352	12,156	0	1,792	
Christmas Party			500	500	637	500	1,092	1,200
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Sub Total		19,272	22,818	31,917	34,510	27,818	32,083	32,792
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Legal & Audit	4229	9,000	9,375	7,000	6,550	7,000	6,600	7,000
Travel & Conferences	4229	1,375	2,482	1,500	1,355	2,500	2,000	2,500
Long Term Debt Charges	4222	32,082	15,892	23,805	24,078	22,805	22,388	12,500
Res. Loan Repayment		0	0	0	0	0	0	
Res.- For Working Funds	4224	5,000	5,000	5,000	10,000	0	25,000	0.00
- For Sick Leave		6,894	6,894	1,000	1,000	1,000	1,000	1,000
- For Computer Acq.		2,500	2,500	0	0	1,500	1,500	2,000
Bank Charges-Interest	4227	2,000	486	500	150	250	66	100
Taxes Written Off	4228	500	3,488	0	300	150	1,163	500

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	
	Acc't.No.	1986	1986	1987	1987	1988	1988	1989	
TRANSPORTATION									
Roadways		\$	\$	\$	\$	\$	\$	\$	\$
Salaries & Benefits	4411	50,865	57,911	60,200	55,705	60,000	52,609	60,000	
Capital Expenditures	4413	1,600	1,184		867	1,680	300	500	
Sidewalks				0	0	0	0	6,000	
Garage				0	0	0	0	6,000	
Tractor					0	25,000	33,523	0	
Sub. Total		1,600	1,184	0	867	26,680	33,823	12,500	
Transfer To Res.-Capital Expend	4415	5,000	5,000	0	5,000	5,000	5,000	6,000	(Cap)
Materials & Supplies	4419								
Hot Mix Asphalt				1,500	1,500	3,000	3,000	0	
Telephone		373	346	350	385	400	427	450	
Mileage		100	0	100	0	50	0	0	
Memberships		40	0	60	123	123	123	150	
Heating Oil		2,000	797	900	1,651	1,800	1,026	1,100	
Cleaning Supplies		225	250	250	134	400	250	400	
Hydro		730	530	600	651	700	888	950	
Salt		2,700	4,327	3,600	1,617	3,200	2,430	3,300	
Sand		500	1,101	500	296	300	300	300	
Gravel		1,000	446	500	0	564	512	550	
Cold Mix Asphalt		3,500	2,567	4,400	3,958	4,100	3,125	3,116	
Truck Rental		16,000	17,332	16,000	17,929	19,140	15,028	8,580	
Equipment Rental		150	0	200	0	200	790	2,400	
Materials & Supplies		1,135	1,729	1,300	2,823	3,000	3,118	3,000	
Tools		500	241	400	400	400	400	450	
Insurance		1,342	1,342	2,124	2,124	3,128	3,128	3,163	
Fuel & Oil- Machinery					0	1,600	3,926	4,000	
Federal Job Dev. Program				14,586	14,387	0	0	0	
Sub. Total		30,295	31,008	47,370	47,978	42,105	38,471	31,909	
Total Roadways		87,760	95,103	107,570	109,550	133,785	129,903	110,409	
Street Lighting									
Capital Expenditures	4433	1,400	1,400	1,750	1,925	1,350	1,860	1,000	
Materials & Supplies	4439								
Maintenance		2,000	2,063	2,100	2,208	2,200	3,190	2,500	
Power		8,240	8,240	8,850	8,851	9,475	9,475	9,905	
Sub. Total		10,240	10,303	10,950	11,059	11,675	12,665	12,405	
Total Street Lighting		11,640	11,703	12,700	12,984	13,025	14,525	13,405	
Crossing Guards	4421	8,000	7,881	8,000	8,489	8,900	9,234	9,700	
TOTAL TRANSPORTATION		107,400	114,687	128,270	131,023	155,710	153,662	133,514	

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
	Acc't.No.	1986	1986	1987	1987	1988	1988	1989
		\$	\$	\$	\$	\$	\$	\$
ENVIRONMENTAL SERVICES								
Sanitary Sewers								
Salaries & Benefits	4511	22,927	21,854	22,300	22,078	23,450	22,798	25,000
Long Term Debt Charges	4512	30,000	32,310	30,000	32,202	27,667	32,232	32,432
Capital Expenditures	4513	1,640	1,600	0	616	1,045	877	0
Materials & Supplies	4519							
Chemicals		4,271	3,374	2,500	554	4,710	5,477	700
Insurance		2,904	2,904	3,275	3,275	911	911	904
Maintenance Supplies		528	392	500	473	720	720	800
Power		10,000	7,843	8,500	9,022	9,400	9,168	9,600
Equipment Repairs		1,438	1,007	1,500	1,225	1,400	2,625	1,646
Other			416	450	826	850	995	900
Transfer to Reserves				6,680	11,680	5,000	5,000	10,000
Equipment Rentals			295	295	445	450	335	450
Sub. Total		19,141	16,231	23,700	27,500	23,441	25,231	25,000
Total Sanitary Sewers		73,708	71,995	76,000	82,396	75,603	81,138	82,432
Garbage Disposal								
Salaries & Benefits	4521	7,672	7,878	7,900	7,251	7,800	7,904	9,000
Equipment & Truck Rental	4529	8,000	8,069	8,000	8,860	9,861	6,186	4,620
Waste Management Study								1,000
Total Garbage Disposal		15,672	15,947	15,900	16,111	17,661	14,090	14,620
TOTAL ENVIRONMENTAL SERVICES		89,380	87,942	91,900	98,507	93,264	95,228	97,052
SOCIAL & FAMILY SERVICES								
General Assistance		25,000	26,680	28,000	10,855	14,000	6,335	12,000
PLANNING & DEVELOPMENT								
Advertising	4819	200	140	200	8,241	0	0	0

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
	Acc't.No.	1986	1986	1987	1987	1988	1988	1989
		\$	\$	\$	\$	\$	\$	\$
RECREATION & CULTURAL SERVICES								
Parks								
Salaries & Benefits	4711	0	472	400	380	400	293	400
Materials & Supplies	4719			200	512	500	772	1,000
Wharf					675	100	575	575
Fuel		100	49	0	0	0	710	500
Services & Rents		200	598	400	104	475	473	500
Hydro		434	391	0	341	350	427	450
Insurance					575	1,982	1,982	2,130
Sub. Total		734	1,038	600	2,207	3,407	4,939	5,155
Recreation-General Programs								
Long Term Debt Charges	4722	16,802	26,262	16,000	14,353	13,595	13,548	21,345
Capital Expenditures	4723	1,605	1,605					
Reserve - Arena	4724	0						
Grant - Athletic Association	4725	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Programs - Salaries & Wages	4731		14,537					
- Materials & Supplies	4739		3,637				435	0
- Challenge '87					4,564		8,492	
Sub. Total		22,407	50,041	20,000	22,917	17,595	26,475	25,345
Library								
Municipal Grant	4745	1,000	1,000	1,000	1,000		1,000	1,000
TOTAL RECREATION & CULTURAL SERV.		24,141	52,551	22,000	26,504	21,402	32,707	31,900
TOTAL EXPENDITURES		431,382	454,142	462,925	470,436	462,337	516,765	463,905

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #

4140-4350

FUNCTION

WATERWORKS

OBJECT

EXPENSES

DETAIL

1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
Wages and Benefits	4310	30,000	31583	34,500		
Administration	4140	10641	9754	10641		
Rent	4150	1800	1800	1800		
Computer Billing	4160	400	565	700		
Bank Charges	4170	100	0	100		
Other Administration:						
Insurance		1215	1215	1208		
Audit		700	675	700		
Courier		400	298	350		
Subscriptions		120	120	60		
Mileage		350	350	350		
Seminars		650	677	700		
Other		100	52	100		
Total	4190	3535	3387	3468		
T&D Equipment and Supplies	4340	10000	11347	8250		
T&D Maintenance and Rentals	4350	4500	6526	4400		WaterBreaks 4000
TOTAL						Other Maintenance 400

BUDGET
198 9

CORPORATION OF THE VILLAGE OF COBDEN

Account #
4220-4500

FUNCTION
WATERWORKS

OBJECT
EXPENSES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	198 9 Budget	198 9 Actual	EXPLANATIONS
Debt Charges Principal	4220	888	888	979		
Interest	4230	8193	8193	8102		
Utilities	4360	9000	10412	10950		
Vehicle Gas, Oil, and Maintenance	4440	10000	4512	3500		
Capital Cost equipment	4420	0	0	0		
Capital Cost T&D	4320	475	325	0		
Other Equipment	4490	850	779	300		
Other T&D	4390	0	52	50		
Transfer to Reserve	4500	15000	15000	11000		
Total Page 2		54406	40161	34881		
Total Page 1		60976	65026	63859		
TOTAL		105382	105224	740		

PROPOSED
RECREATION BUDGET-1989

<u>Revenue</u>		<u>Budget 1989</u>	<u>Actual 1988</u>	<u>Budget 1988</u>	<u>Actual 1987</u>
<u>Ontario Grants</u>					
Operating	(3310)	6000.00	6000.00	6000.00	6000.00
Other	(3320)	950.00	3233.00	0	0
		6950.00	9233.00	6000.00	6000.00
<u>Other Grants</u>					
Federal Sec. 38	(3410)	9375.00	3009.00	14,000.00	0
Village	(3420)	4000.00	4000.00	4000.00	4000.00
Other Mun.	(3430)	1000.00	1450.00	1500.00	650.00
Donations	(3590)	0	0	0	0
		14375.00	8459.00	19500.00	14650.00
<u>Fees and Service Charges</u>					
Hall Rental	(3510)	5000.00	3495.00	5000.00	3264.00
Canteen Rental	(3512)	5500.00	5575.00	5050.00	4700.00
Adm. Ice Rentals	(3514)	48500.00	45421.00	48500.00	48267.00
Ice Slab, Ball Field	(3516)	4000.00	4685.00	2000.00	2630.00
Sign Rental	(3518)	2000.00	1100.00	3500.00	3300.00
Bar Revenue	(3520)	0	0	0	53.00
Skate Sharp Rental	(3540)	700.00	500.00	700.00	742.00
Regis. fees Beach etc	(3570)	600.00	578.00	0	0
Aerobics	(3575)	2000.00	2232.00	0	0
Special Events	(3580)	25000.00	27745.00	15000.00	15756.00
<u>Other Income</u>					
Investment	(3620)	1500.00	1629.00	1000.00	1343.00
Other	(3690)	0	707.00	0	78.00
Bal Forward		5946.00	10110.00	10110.00	19431.00
 Total Revenue		<u>122071.00</u>	<u>121469.00</u>	<u>116360.00</u>	<u>110214.00</u>

		Budget 1989	Actual 1988	Budget 1988	Actual 1987
<u>Wages and Benefits</u>					
Arena Operator	(4110)	20000.00	18517.00	15850.00	15750.00
Other	(4120)	4000.00	3686.00	3500.00	3426.00
WCB	(4110)	400.00	400.00	0	0
		<u>24400.00</u>	<u>22603.00</u>	<u>19350.00</u>	<u>19176.00</u>
<u>Material Supplies and Utilities</u>					
Cleaning and Other Supplies	(4210)	1200.00	1207.00	1000.00	1543.00
Bar Supplies	(4220)	0		0	25.00
Utilities	(4250)	30500.00	29330.00	28000.00	25684.00
Special Events	(4280)	15000.00	16314.00	6000.00	6890.00
		<u>46700.00</u>	<u>46851.00</u>	<u>35000.00</u>	<u>34142.00</u>
<u>Services and Rents</u>					
Advertising	(4310)	500.00	496.00	500.00	460.00
Bank Charges	(4320)	50.00	40.00	100.00	52.00
Licences and Mem.	(4330)	140.00	130.00	125.00	115.00
Recreation Programs Aerobics	(4335)	840.00	800.00	0	0
Beach etc.	(4340)	1000.00	1225.00	2500.00	0
Repairs, Maint.	(4350)				
Cleaning Contract		11500.00		10950.00	8652.00
			<u>25527.00</u>		
Other		15000.00		15000.00	12950.00
Admin	(4390)	7700.00	6241.00	6000.00	6197.00
Transfers to Reserve	(4420)	5000.00	5000.00	5000.00	0
		<u>2000.00</u>	<u>7013.00</u>	<u>5000.00</u>	<u>18360.00</u>
Capital Expenses	(4513)			46225.00	46786.00
				<u>46225.00</u>	<u>46786.00</u>
Total Expenses		114830.00	115524.00	99525.00	100104.00
Net Profit (loss)		<u>7241.00</u>	<u>5945.00</u>	<u>16835.00</u>	<u>10110.00</u>

Sick Leave Policy - to Pauline

Alicia + Traver

Clark

37,500

100/mth case

Deputy

11.85/hr

allow)

≈ 23,000

Roads \$29,300

Wilberforce

C

28,558

D

20,658

R

27,000

Cgarville

C

36,378

D

20,107

R

28,290

Chalk River

C

27,177

D

R

1/2ly rate for
Chm.

Red

46,000

Red Twp

40,000+

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #
3110-3690

FUNCTION
WATERWORKS

OBJECT
REVENUES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
Waterworks Billing	3110	86000	85547	91535		7% ↑
Equipment Rentals	3510	18600	10600	6600		
Investment Income	3620	300	4179	2500		
Late Payment Charges	3610	350	1208	1000		
Other	3690	0	208	0		
Previous Year Surplus (Deficit)	2510	1410	1410	(2072)		
Total Revenue				99563		
Total Expenses				98740		
Surplus (Deficit) 1989						
TOTAL				823		

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #
3110-3690

FUNCTION
WATERWORKS

OBJECT
REVENUES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
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Equipment Rentals	3510	18600	10500	6600		
Investment Income	3620	300	4179	2500		
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Other	3690	0	208	0		
Previous Year Surplus (Deficit)	2510	1410	1410	(2072)		
Total Revenue				99563		
Total Expenses				98740		
Surplus (Deficit) 1989						
TOTAL				823		

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #
3110-3690

FUNCTION
WATERWORKS

OBJECT
REVENUES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
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Other	3690	0	208	0		
Previous Year Surplus (Deficit)	2510	1410	1410	(2072)		
Total Revenue				99563		
Total Expenses				98740		
Surplus (Deficit) 1989						
TOTAL				823		

Corporation of The Village of Cobden

By-Law #1989-12

Being a by-law to adopt the estimates of all sums required during the year for the purposes of the corporation and to set the rates of taxation for the year 1989.

WHEREAS Section 164 of The Municipal Act, R.S.O. 1980, requires that the council of every municipality shall in each year prepare and adopt estimates of all sums required during the year for the municipality including all sums required by law to be provided by the council;

AND WHEREAS Section 158 of The Municipal Act, R.S.O. 1980, requires that the council of every local municipality in each year shall levy on the whole of assessment for real property and business assessment, according to the last revised assessment roll*, a sum equal to the aggregate of the estimates adopted by council;

AND WHEREAS the whole of assessment for real property and business assessment, according to the last revised assessment roll, is as follows:

Residential and Farm	865,546
Commercial and Industrial	181,337
Business	57,005

AND WHEREAS for taxation purposes the whole of the assessment for real property and business assessment is allocated as follows:

	Residential and Farm	Commercial Industrial & Business	Total
Public School Support	\$829,951	\$229,562	\$1,059,513
Seperate School support	35,595	8,780	44,375

AND WHEREAS the Council of the Corporation of the Village of Cobden has, in accordance with the Section 164 of The Municipal Act, R.S.O. 1980, considered the estimates of all sums required during the year for the purposes of the municipality including all sums required by law to be provided by the council;

AND WHEREAS in accordance with Section 158 of The Municipal Act, R.S.O. 1980, it is necessary that the following sums be raised by means of taxation for the year 1989:

General Municipal Purposes	\$122,030
County Purposes	47,383
Elementary Public School Purposes	108,370
Elementary Separate School Purposes	4,615
Secondary Public School Purposes	102,202
Secondary Separate	3,791

NOW THEREFORE, the Council of the Corporation of the Village of Cobden enacts as follows:

1. That the estimates of the Corporation of the Village of Cobden as set out in Schedule A attached herto be adopted.
2. That the sums to be raised for the year 1989 by means of taxation be as follows, subject to the adjustments indicated which are by law required to be made:

- a) For general municipal purposes, a sum of \$122,030 such amount to be reduced by that portion of telephone and telegraph payments allocable to the general Municipal levy.....\$(8,957) and further reduced by that portion of the payments in lieu of taxes allocable to the general Municipal levy.....\$----- and finally increased by the operating deficit of any preceeding year.....\$17,046 yielding a net levy for general Municipal purposes of.....\$130,119

- b) For County purposes, a sum of.....\$47,383
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the County levy.....\$(2,760)
 and finally decreased by the operating
 surplus from the preceeding year.....\$(2,540)
 yielding a net levy for County purposes
 of.....\$42,083

 - c) For public elementary school purposes a sum of.\$108,370
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the public school levy.....\$(7,377)
 and further reduced by that portion
 of the payments in lieu of taxes
 allocable to the public school levy.....\$-----
 and finally, decreased by the overlevy
 from the previous year.....\$(6,297)
 yielding a net levy for public school
 purposes of.....\$94,696

 - d) For separate elementary school purposes
 a sum of.....\$4,615
 such amount to be reduced/increased by any
 overlevy/underlevy from the previous year.....\$-----
 yielding a net levy for seperate elementary
 school purposes of.....\$4,615

 - e) For public secondary school purposes a
 sum of.....\$102,202
 such amount to be reduced by that portion
 of telephone and telegraph payments
 allocable to the secondary school levy.....\$(5,997)
 and further reduced by that portion of the
 payments in lieu of taxes allocable to
 the secondary school levy.....\$-----
 and finally decreased by the overlevy
 from the previous year.....\$(5,826)
 yielding a net levy for secondary school
 purposes of.....\$90,379

 - f) For seperate secondary purposes a sum of.....\$3,791
 such amount to be reduced/increased by an
 over/underlevy from the previous year
 yielding a net levy for separte secondary
 school purposes of.....\$3,791
3. That there shall be levied and collected upon the whole of the assessment for real property and business assessment, according to the last revised assessment roll, the following rates of taxation for the year 1989:

	Residential and Farm	Commercial Industrial \$ Business
General Municipal Purposes	113.55	133.59
County Purposes	36.72	43.21
Elementary Public School Purposes	86.09	101.28
Elementary Separate School Purposes	100.49	118.22
Secondary Public School Purposes	82.16	96.66
Secondary Separate School Purposes	82.54	97.11

- 4. That save and except that portion of taxes and rates levied by interim levy By-Law 1988-3 the taxes shall become due and payable on the 30th day of September 1989, but may be paid in installments on the 30th day of June 1989, the 30th day of September 1989, provided that upon failure to make payment of any installment the whole amount shall become due and payable.
- 5. That the Collector is hereby authorized and shall mail or cause to be mailed the notice of taxes due to the address of the residence or place of business of the person to whom the notice is required to be given.

6. That all taxes shall be paid into the office of the Treasurer or to the Bank of Nova Scotia, Cobden Branch, until due date. All past-due taxes shall be paid at the Treasurer's Office.
7. That the Collector and the Treasurer are hereby empowered and shall accept part payment as tendered from time to time on any taxes levied under this by-law.
8. That Schedule A attached hereto forms part of this by-law.
9. That this by-law shall come into force and effect upon the date of its final passing.

Read a first, second and finally passed upon the third reading this 9th day of May, 1989.


REEVE


CLERK-TREASURER

SCHEDULE A TO GO WITH BY-LAW #1989-12

VILLAGE OF COBDEN
COMPARISON OF MILL RATES
1989 BUDGET

	<u>1989</u>	<u>1988</u>	<u>INCREASE</u>	<u>%INCREASE</u>
<u>PUBLIC-RESIDENTIAL</u>				
Village	113.55	108.59	4.96	4.57
County	36.72	33.50	3.22	9.61
Elementary	86.09	91.07	(4.98)	(5.45)
Secondary	82.16	74.14	8.02	10.82
	<u>318.52</u>	<u>307.30</u>	<u>11.22</u>	<u>4.89</u>
<u>PUBLIC-COMMERCIAL</u>				
Village	133.59	127.75	5.84	.57
County	43.21	39.41	3.80	9.61
Elementary	101.28	107.13	(5.85)	(5.45)
Secondary	96.66	87.22	9.44	10.82
	<u>374.74</u>	<u>361.51</u>	<u>13.23</u>	<u>4.89</u>
<u>SEPARATE-RESIDENTIAL</u>				
Village	113.55	108.59	4.96	4.57
County	36.72	33.50	3.22	9.61
Elementary	100.49	81.64	18.85	23.09
Secondary	82.54	66.48	16.06	24.16
	<u>333.30</u>	<u>290.21</u>	<u>43.09</u>	<u>15.36</u>
<u>SEPARATE-COMMERCIAL</u>				
Village	133.59	127.75	5.84	4.57
County	43.21	39.41	3.80	9.61
Elementary	118.22	96.04	22.18	23.09
Secondary	97.11	78.21	18.90	24.16
	<u>320.47</u>	<u>341.41</u>	<u>50.72</u>	<u>15.36</u>

392.13

VILLAGE OF COBDEN
CALCULATION OF MILL RATES

1989 BUDGET

	<u>GENERAL MUNICIPAL</u>	<u>COUNTY</u>	<u>PUBLIC ELEMENTARY</u>	<u>PUBLIC SECONDARY</u>	<u>SEPARATE ELEMENTARY</u>	<u>SEPARATE SECONDARY</u>	<u>TOTAL</u>
GROSS REQUIREMENT	122,030	47,383	108,370	102,202	4,615	3,791	388,391
ADD (DEDUCT)							
1987 Deficit (Surplus)	17,046	(2,540)	(6,297)	(5,826)	0	0	2,383
Share of Telephone Taxation	(8,957)	(2,760)	(7,377)	(5,997)			(25,091)
Share of grants in Lieu of taxes							
NET REQUIREMENT	<u>130,119</u>	<u>42,083</u>	<u>94,696</u>	<u>90,379</u>	<u>4,615</u>	<u>3,791</u>	<u>365,683</u>
TAX ASSESSMENT IN 1988 - Residential at 85%	865,546 735,714	865,546 735,714	829,951 705,458	829,951 705,458	35,595 30,256	35,595 30,256	
ADD: Commercial and Business	<u>238,342</u>	<u>238,342</u>	<u>229,562</u>	<u>229,562</u>	<u>8,780</u>	<u>8,780</u>	
	<u>974,056</u>	<u>974,056</u>	<u>935,020</u>	<u>935,020</u>	<u>39,036</u>	<u>39,036</u>	
MILL RATES	133.59	43.21	101.28	96.66	118.22	97.11	
Residential at 85%	113.55	36.72	86.09	82.16	100.49	82.54	
Proof of Rates $\frac{(\text{Rate} \times \text{Assessment})}{1,000}$							
Commercial Taxes	31,837	10,299	23,250	22,190	1,038	853	89,467
Residential Taxes	<u>98,282</u>	<u>31,784</u>	<u>71,446</u>	<u>68,189</u>	<u>3,577</u>	<u>2,938</u>	<u>276,216</u>
	<u>130,119</u>	<u>42,083</u>	<u>94,696</u>	<u>90,379</u>	<u>4,615</u>	<u>3,791</u>	<u>365,683</u>

1989 TELEPHONE TAXATION

1989 BELL CANADA TAXATION \$25,091.15

	<u>1988 Commercial Taxes Levied*</u>	<u>%</u>	<u>Allocation</u>
Municipal	31,361	35.7	8,957
County	9,676	11.0	2,760
Elem-P	25,769	29.4	7,377
Second-P	<u>20,978</u>	<u>23.9</u>	<u>5,997</u>
	<u>87,784</u>	<u>100.0</u>	<u>25,091</u>

*Commercial Mill Rate X (Commercial + Business Assessment)

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

March 30, 1989

OWN PURPOSES MILL RATE

	BUDGET 1986	BUDGET 1987	BUDGET 1988	BUDGET 1989
	\$	\$	\$	\$
TOTAL EXPENDITURES	431,382	462,925	462,337	463,905
TOTAL OTHER REVENUES	307,720	321,780	322,132	340,769
LOCAL IMPROVEMENTS	0	0	0	1,106
SHARE OF TELEPHONE TAX	8,076	9,073	9,525	8,957
SURPLUS (DEFICIT)-Previous Year's	6,753	15,450	6,671	(17,046)
NET TAX REQUIREMENT	108,833	116,622	124,009	130,119
ASSESSMENT BASE	1986	1987	1988	1989
	\$	\$	\$	\$
Residential & Farm	818,290	831,591	853,200	865,546
Commercial & Industrial	240,610	241,751	245,497	238,342
RES & FARM MILL RATE	98.82	104.50	108.59	113.55
COM & INDUST MILL RATE	116.26	122.94	127.75	133.59
MILL RATE INCREASE AS A PERCENT	7.10%	5.75%	3.91%	4.57%
PER HOUSEHOLD TAXES	\$	\$	\$	\$
Average Per Household Assessment-\$1925.00	190.22	201.16	209.03	218.58

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

REVENUES	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
Other Charges on Tax Bills		\$	\$	\$	\$	\$	\$	\$
Sewer Billings		73,708	76,112	76,000	78,552	79,000	79,512	85,000
Water Billings		0	0	0	0	0		
Total		73,708	76,112	76,000	78,552	79,000	79,512	85,000
Equipment Rental		0		0				
Grants In Lieu of Taxes								
Canada-Post Office	3210	1,100	1,196	1,200	1,268	1,270	1,412	1,470
Ontario-L.C.B.O.	3220	1,200	1,279	1,200	1,352	1,350	1,453	1,511
-Senior Citizens				3,000	3,193	3,200	3,430	3,567
-Other			280	280	0	0		
Total		2,300	2,755	5,680	5,813	5,820	6,295	6,548
Unconditional Grants								
Per Household	3310	12,180	12,180	13,050	13,050	13,470	13,470	13,470
Resource Equalization	3312	54,815	54,815	56,241	56,241	61,732	61,740	61,740
General Support	3314	20,024	20,025	22,080	22,080	23,105	23,104	23,104
Total		87,019	87,020	91,371	91,371	98,307	98,314	98,314
Conditional Grants								
M.T.C.	3320	27,000	27,000	27,600	27,600	28,200	28,200	28,600
Welfare Assistance	3332	20,000	21,738	22,400	8,329	10,400	4,552	10,000
Other	3324	2,500	2,500	0	1,000	0	15,687	
Other-RECREATION			22,767	0		0		
Other-Planning					8,241			
Other-Employment Equity							5,629	11,000
Total		49,500	74,005	50,000	45,170	38,600	54,068	49,600
Other Grants								
County Road Rebate	3420	2,700	2,892	2,900	3,062	3,250	3,479	3,723
School Crossing Guards	3430	4,000	3,923	4,000	4,032	4,450	4,162	4,850
Federal - Job Dev. Program			1,300	26,935	26,542			
Challenge '87					4,176		2,912	
Energy Grant					2,300			
JEPP.						720		
ESI '88						13,221		12,000
Total		6,700	8,115	33,835	40,112	21,641	10,553	20,573

		BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
REVENUES Continued		\$	\$	\$	\$	\$	\$	\$
Fees And Service Charges.								
Fire Fees	3520	3,400	3,106	3,000	2,077	2,500	2,507	2,500
Roadway Fees	3530	900		0	0	0	1,195	500
Dump Rentals	3540	1,500	1,435	1,500	1,635	1,500	1,650	1,600
Park Fees	3550	1,000	808	1,000	792	850	539	600
Other		600	1,886	1,000	1,457	1,500	745	1,500
Total		7,400	7,235	6,500	5,961	6,350	6,636	6,700
Other Income								
Licenses & Permits	3610	1,150	4,449	2,800	5,253	5,000	4,481	5,000
Building Rental	3620	12,020	12,900	14,130	13,596	14,000	13,075	12,500
Penalties & Interest - Taxes	3630	3,500	4,007	3,500	4,857	4,000	5,662	5,000
Investment Income	3640	3,000	4,788	3,000	6,731	5,000	8,786	6,000
Sales Maps, etc.	3650	2,000	3,874	3,000	6,710	2,500	1,811	2,000
Sundry Revenue		0	0	0	0	0		
Sale of Land		0	0	0	0	0		
Late Payment Charges	3635	500	336	500	405	450	1,078	500
Transfer From Reserves & Reserve Funds	3685	24,054	25,304	0	0	10,000	33,000	10,000
Contributions From Local Boards-(Water,Lib.,Hydro)	3670	34,869	29,550	31,464	31,464	31,464	32,312	33,034
Other			4,054		1,087		553	
Total		81,093	89,262	58,394	70,103	72,414	100,758	74,034
TOTAL REVENUES (excl taxes)		307,720	344,504	321,780	337,082	322,132	356,136	340,769

BUDGET OF REVENUES & EXPENDITURES

BY FUNCTION

1989

	Salaries & Wages	Debt Charges	Materials Supplies	Services & Rents	Transfers Own Funds	Capital Exp'd	Other Transfers	Total Budget
GENERAL GOVERNMENT								
Members of Council	20,000		5,775					25,775
General Administration	70,000	12,500	32,792	21,600				136,892
PROTECTION TO PERSONS & PROPERTY								
Fire Department	8,000		8,022		3,000	5,000		24,022
Protective Insp. & Cont.				2,750				2,750
TRANSPORTATION								
Roadways	60,000		31,909		6,000	12,500		110,409
Street Lighting			12,405			1,000		13,405
Crossing Guards	9,700							9,700
ENVIRONMENTAL SERVICES								
Sanitary Sewers	25,000	32,432	25,000			0		82,432
Garbage Disposal	9,000			5,620				14,620
SOCIAL & FAMILY SERVICES								
General Assistance							12,000	12,000
PLANNING & DEVELOPMENT								
Advertising								
REC. & Cult. SERVICES								
Parks	400		5,155					5,555
General Programs		21,345					4,000	25,345
Library							1,000	1,000
TOTAL BUDGET	202,100	66,277	121,058	29,970	9,000	18,500	17,000	463,905
PERCENT OF TOTAL BUDGET	43.56%	14.29%	26.10%	6.46%	1.94%	3.99%	3.66%	100.00%

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

EXPENDITURES	Acc't.No.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
		1986	1986	1987	1987	1988	1988	1989
GENERAL GOVERNMENT		\$	\$	\$	\$	\$	\$	\$
Members of Council								
Honoraria	4211	13,700	11,857	12,500	13,400	13,650	16,659	20,000
Materials & Supplies	4219							
Donations		525	455	500	425	500	350	500
Seminars		1,375	1,844	1,800	626	1,000	3,795	4,000
Public Relations		100	161	180	78	935	127	250
Mileage		100	174	200	224	250	317	250
Insurance		210	210	210	210	342	342	342
Other			30	50	296	356	158	200
Subscriptions		125	36	50	0	50		
Membership Fees		274	210	250	220	233	233	233
Sub Total		2,709	3,120	3,240	2,079	3,666	5,322	5,775
Total-Members of Council		16,409	14,977	15,740	15,479	17,316	21,981	25,775
Administration								
Salaries & Benefits	4221	65,000	65,257	67,000	62,110	65,500	67,568	70,000
Materials & Supplies	4229							
Training & Development					908	1,000	735	2,000
Subscriptions-Memberships		177	254	200	245	250	756	800
Telephone		1,332	1,387	2,000	2,029	2,000	2,509	2,500
Hydro & Gas		1,850	3,446	3,200	4,116	4,200	4,343	5,600
Water & Sewer		2,016	2,170	2,550	2,016	2,016	2,016	2,160
Cleaning & Other Materials		1,500	1,245	1,500	1,072	1,200	1,169	1,200
Advertising		500	1,465	500	1,544	1,500	1,036	1,500
Insurance		2,615	2,615	765	765	3,325	3,325	3,082
Stationery		3,430	2,727	3,000	2,596	3,000	3,601	3,500
Services & Rents		768	1,939	2,000	2,000	4,627	6,263	5,000
Postage		2,584	2,570	3,350	3,596	4,000	3,000	4,000
Other		2,500	2,500		830	200	446	250
Federal Job Dev. Program				12,352	12,156	0	1,792	
Christmas Party			500	500	637	500	1,092	1,200
Sub Total		19,272	22,818	31,917	34,510	27,818	32,083	32,792
Legal & Audit	4229	9,000	9,375	7,000	6,550	7,000	6,600	7,000
Travel & Conferences	4229	1,375	2,482	1,500	1,355	2,500	2,000	2,500
Long Term Debt Charges	4222	32,082	15,892	23,805	24,078	22,805	22,388	12,500
Res. Loan Repayment		0	0	0	0	0	0	
Res.- For Working Funds	4224	5,000	5,000	5,000	10,000	0	25,000	0.00
- For Sick Leave		6,894	6,894	1,000	1,000	1,000	1,000	1,000
- For Computer Acq.		2,500	2,500	0	0	1,500	1,500	2,000
Bank Charges-Interest	4227	2,000	486	500	150	250	66	100
Taxes Written Off	4228	500	3,488	0	300	150	1,163	500

EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989	
TRANSPORTATION									
Roadways		\$	\$	\$	\$	\$	\$	\$	\$
Salaries & Benefits	4411	50,865	57,911	60,200	55,705	60,000	52,609	60,000	
Capital Expenditures	4413	1,600	1,184		867	1,680	300	500	
Sidewalks	4414			0	0	0	0	6,000	
Garage	4414			0	0	0	0	6,000	
Tractor	4414				0	25,000	33,523	0	
Sub. Total		1,600	1,184	0	867	26,680	33,823	12,500	
Transfer To Res.-Capital Expend	4415	5,000	5,000	0	5,000	5,000	5,000	6,000	(Capi
Materials & Supplies	4419								
Hot Mix Ashphalt	4414			1,500	1,500	3,000	3,000	0	
Telephone		373	346	350	385	400	427	450	
Mileage		100	0	100	0	50	0	0	
Memberships		40	0	60	123	123	123	150	
Heating Oil		2,000	797	900	1,651	1,800	1,026	1,100	
Cleaning Supplies		225	250	250	134	400	250	400	
Hydro		730	530	600	651	700	888	950	
Salt		2,700	4,327	3,600	1,617	3,200	2,430	3,300	
Sand		500	1,101	500	296	300	300	300	
Gravel		1,000	446	500	0	564	512	550	
Cold Mix Asphalt		3,500	2,567	4,400	3,958	4,100	3,125	3,116	
Truck Rental		16,000	17,332	16,000	17,929	19,140	15,028	8,580	
Equipment Rental		150	0	200	0	200	790	2,400	
Materials & Supplies		1,135	1,729	1,300	2,823	3,000	3,118	3,000	
Tools		500	241	400	400	400	400	450	
Insurance		1,342	1,342	2,124	2,124	3,128	3,128	3,163	
Fuel & Oil- Machinery					0	1,600	3,926	4,000	
Federal Job Dev. Program				14,586	14,387	0	0	0	
Sub. Total		30,295	31,008	47,370	47,978	42,105	38,471	31,909	
Total Roadways		87,760	95,103	107,570	109,550	133,785	129,903	110,409	
Street Lighting									
Capital Expenditures	4433	1,400	1,400	1,750	1,925	1,350	1,860	1,000	
Materials & Supplies	4439								
Maintenance		2,000	2,063	2,100	2,208	2,200	3,190	2,500	
Power		8,240	8,240	8,850	8,851	9,475	9,475	9,905	
Sub. Total		10,240	10,303	10,950	11,059	11,675	12,665	12,405	
Total Street Lighting		11,640	11,703	12,700	12,984	13,025	14,525	13,405	
Crossing Guards	4421	8,000	7,881	8,000	8,489	8,900	9,234	9,700	
TOTAL TRANSPORTATION		107,400	114,687	128,270	131,023	155,710	153,662	133,514	

EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET
	Acc't.No.	1986	1986	1987	1987	1988	1988	1989
		\$	\$	\$	\$	\$	\$	\$
ENVIRONMENTAL SERVICES								
Sanitary Sewers								
Salaries & Benefits	4511	22,927	21,854	22,300	22,078	23,450	22,798	25,000
Long Term Debt Charges	4512	30,000	32,310	30,000	32,202	27,667	32,232	32,432
Capital Expenditures	4513	1,640	1,600	0	616	1,045	877	0
Materials & Supplies	4519							
Chemicals		4,271	3,374	2,500	554	4,710	5,477	700
Insurance		2,904	2,904	3,275	3,275	911	911	904
Maintenance Supplies		528	392	500	473	720	720	800
Power		10,000	7,843	8,500	9,022	9,400	9,168	9,600
Equipment Repairs		1,438	1,007	1,500	1,225	1,400	2,625	1,646
Other			416	450	826	850	995	900
Transfer to Reserves				6,680	11,680	5,000	5,000	10,000
Equipment Rentals			295	295	445	450	335	450
Sub. Total		19,141	16,231	23,700	27,500	23,441	25,231	25,000
Total Sanitary Sewers		73,708	71,995	76,000	82,396	75,603	81,138	82,432
Garbage Disposal								
Salaries & Benefits	4521	7,672	7,878	7,900	7,251	7,800	7,904	9,000
Equipment & Truck Rental	4529	8,000	8,069	8,000	8,860	9,861	6,186	4,620
Waste Management Study								1,000
Total Garbage Disposal		15,672	15,947	15,900	16,111	17,661	14,090	14,620
TOTAL ENVIRONMENTAL SERVICES		89,380	87,942	91,900	98,507	93,264	95,228	97,052
SOCIAL & FAMILY SERVICES								
General Assistance		25,000	26,680	28,000	10,855	14,000	6,335	12,000
PLANNING & DEVELOPMENT								
Advertising	4819	200	140	200	8,241	0	0	0

EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989
RECREATION & CULTURAL SERVICES		\$	\$	\$	\$	\$	\$	\$
Parks								
Salaries & Benefits	4711	0	472	400	380	400	293	400
Materials & Supplies	4719			200	512	500	772	1,000
Wharf					675	100	575	575
Fuel		100	49	0	0	0	710	500
Services & Rents		200	598	400	104	475	473	500
Hydro		434	391	0	341	350	427	450
Insurance					575	1,982	1,982	2,130
Sub. Total		734	1,038	600	2,207	3,407	4,939	5,155
Recreation-General Programs								
Long Term Debt Charges	4722	16,802	26,262	16,000	14,353	13,595	13,548	21,345
Capital Expenditures	4723	1,605	1,605					
Reserve - Arena	4724	0						
Grant - Athletic Association	4725	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Programs - Salaries & Wages	4731		14,537					
- Materials & Supplies	4739		3,637				435	0
- Challenge '87					4,564		8,492	
Sub. Total		22,407	50,041	20,000	22,917	17,595	26,475	25,345
Library								
Municipal Grant	4745	1,000	1,000	1,000	1,000		1,000	1,000
TOTAL RECREATION & CULTURAL SERV.		24,141	52,551	22,000	26,504	21,402	32,707	31,900
TOTAL EXPENDITURES		431,382	454,142	462,925	470,436	462,337	516,765	463,905

3000

*Student
8,1800 - 900000
\$1000 = 1 mill Rate*

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #
3110-3690

FUNCTION
WATERWORKS

OBJECT
REVENUES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
Waterworks Billing	3110	86000	85547	91535		7% ↑
Equipment Rentals	3510	18600	10600	6600		
Investment Income	3620	300	4179	2500		
Late Payment Charges	3610	350	1208	1000		
Other	3690	0	208	0		
Previous Year Surplus (Deficit)	2510	1410	1410	(2072)		
Total Revenue				99563		
Total Expenses				98740		
Surplus (Deficit) 1989						
TOTAL				823		

BUDGET
1989

CORPORATION OF THE VILLAGE OF COBDEN

Account #

4140-4350

FUNCTION

WATERWORKS

OBJECT

EXPENSES

DETAIL

1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	1989 Budget	1989 Actual	EXPLANATIONS
Wages and Benefits	4310	30,000	31583	34,500		
Administration	4140	10641	9754	10641		
Rent	4150	1800	1800	1800		
Computer Billing	4160	400	565	700		
Bank Charges	4170	100	0	100		
Other Administration:						
Insurance		1215	1215	1208		
Audit		700	675	700		
Courier		400	298	350		
Subscriptions		120	120	60		
Mileage		350	350	350		
Seminars		650	677	700		
Other		100	52	100		
Total	4190	3535	3387	3468		
T&D Equipment and Supplies	4340	10000	11347	8250		
T&D Maintenance and Rentals	4350	4500	6526	4400		WaterBreaks 4000
TOTAL						Other Maintenance 400

BUDGET
198 9

CORPORATION OF THE VILLAGE OF COBDEN

Account #
4220-4500

FUNCTION
WATERWORKS

OBJECT
EXPENSES

DETAIL
1989 BUDGET

Description	Account #	1988 Budget	1988 Actual	198 9 Budget	198 9 Actual	EXPLANATIONS
Debt Charges Principal	4220	888	888	979		
Interest	4230	8193	8193	8102		
Utilities	4360	9000	10412	10950		
Vehicle Gas, Oil, and Maintenance	4440	10000	4512	3500		
Capital Cost equipment	4420	0	0	0		
Capital Cost T&D	4320	475	325	0		
Other Equipment	4490	850	779	300		
Other T&D	4390	0	52	50		
Transfer to Reserve	4500	15000	15000	11000		
Total Page 2		54406	40161	34881		
Total Page 1		60976	65026	63859		
TOTAL		105382	105224	98740		

PROPOSED
RECREATION BUDGET-1989

<u>Revenue</u>		<u>Budget</u> <u>1989</u>	<u>Actual</u> <u>1988</u>	<u>Budget</u> <u>1988</u>	<u>Actual</u> <u>1987</u>
<u>Ontario Grants</u>					
Operating	(3310)	6000.00	6000.00	6000.00	6000.00
Other	(3320)	950.00	3233.00	0	0
		6950.00	9233.00	6000.00	6000.00
<u>Other Grants</u>					
Federal Sec. 38	(3410)	9375.00	3009.00	14,000.00	0
Village	(3420)	4000.00	4000.00	4000.00	4000.00
Other Mun.	(3430)	1000.00	1450.00	1500.00	650.00
Donations	(3590)	0	0	0	0
		14375.00	8459.00	19500.00	14650.00
<u>Fees and Service Charges</u>					
Hall Rental	(3510)	5000.00	3495.00	5000.00	3264.00
Canteen Rental	(3512)	5500.00	5575.00	5050.00	4700.00
Adm. Ice Rentals	(3514)	48500.00	45421.00	48500.00	48267.00
Ice Slab, Ball Field	(3516)	4000.00	4685.00	2000.00	2630.00
Sign Rental	(3518)	2000.00	1100.00	3500.00	3300.00
Bar Revenue	(3520)	0	0	0	53.00
Skate Sharp Rental	(3540)	700.00	500.00	700.00	742.00
Regis. fees Beach etc	(3570)	600.00	578.00	0	0
Aerobics	(3575)	2000.00	2232.00	0	0
Special Events	(3580)	25000.00	27745.00	15000.00	15756.00
<u>Other Income</u>					
Investment	(3620)	1500.00	1629.00	1000.00	1343.00
Other	(3690)	0	707.00	0	78.00
Bal Forward		5946.00	10110.00	10110.00	19431.00
Total Revenue		<u>122071.00</u>	<u>121469.00</u>	<u>116360.00</u>	<u>110214.00</u>

		<u>Budget 1989</u>	<u>Actual 1988</u>	<u>Budget 1988</u>	<u>Actual 1987</u>
<u>Wages and Benefits</u>					
Arena Operator	(4110)*	20000.00	18517.00	15850.00	15750.00
Other	(4120)	4000.00	3686.00	3500.00	3426.00
WCB	(4110)	400.00	400.00	0	0
		<u>24400.00</u>	<u>22003.00</u>	<u>19350.00</u>	<u>19176.00</u>
<u>Material Supplies and Utilities</u>					
Cleaning and Other Supplies	(4210)	1200.00	1207.00	1000.00	1543.00
Bar Supplies	(4220)	0		0	25.00
Utilities	(4250)	30500.00	29330.00	28000.00	25684.00
Special Events	(4280)	15000.00	16314.00	6000.00	6890.00
		<u>46700.00</u>	<u>46851.00</u>	<u>35000.00</u>	<u>34142.00</u>
<u>Services and Rents</u>					
Advertising	(4310)	500.00	496.00	500.00	460.00
Bank Charges	(4320)	50.00	40.00	100.00	52.00
Licences and Mem.	(4330)	140.00	130.00	125.00	115.00
Recreation Programs Aerobics	(4335)	840.00	800.00	0	0
Beach etc.	(4340)	1000.00	1225.00	2500.00	0
Repairs, Maint.	(4350)				
Cleaning Contract		11500.00		10950.00	8652.00
			<u>25527.00</u>		
Other		15000.00		15000.00	12950.00
Admin	(4390)	7700.00	6241.00	6000.00	6197.00
Transfers to Reserve	(4420)	5000.00	5000.00	5000.00	0
		<u>2000.00</u>	<u>7013.00</u>	<u>5000.00</u>	<u>18360.00</u>
Capital Expenses	(4513)			5000.00	18360.00
				<u>46225.00</u>	<u>46786.00</u>
Total Expenses		114830.00	115524.00	99525.00	100104.00
Net Profit (loss)		<u>7241.00</u>	<u>5945.00</u>	<u>16835.00</u>	<u>10110.00</u>