

CORPORATION OF THE VILLAGE OF COBDEN

BY-LAW #1990-11

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 1990.

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	876,287
Commercial and Industrial	194,626
Business	61,045

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	\$840,741	\$249,398	\$1,090,139
Separate School Support	35,546	6,273	41,819

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 1990:

General Municipal Purposes	\$142,711
County Purposes	52,230
Elementary Public School Purposes	126,082
Elementary Separate School Purposes	5,422
Secondary Public School Purposes	117,038
Secondary Separate	3,476

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

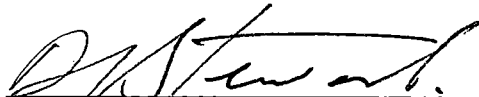
1. That the estimates of the Corporation of the Village of Cobden as set out in Schedule A attached hereto be adopted.
2. That the sums to be raised for the year 1990 by means of taxation be as follows, subject to the adjustments indicated which are by law required to be made:
  - a) For general municipal purposes, a sum of \$142,711 such amount to be reduced by that portion of telephone and telegraph payments allocable to the general Municipal levy .....\$ (8,702) and finally increased by the operating deficit of any preceeding year .....\$ 6,475 yielding a net levy for general Municipal purposes of .....\$140,484

- b) For County purposes, a sum of .....\$ 52,230  
 such amount to be reduced by that portion  
 of telephone and telegraph payments  
 allocable to the County levy .....\$ (2,821)  
 and finally decreased by the operating  
 surplus from the preceeding year .....\$ (885)  
 yielding a net levy for County purposes  
 of .....\$ 48,524
  
  - c) For public elementary school purposes a sum of .....\$126,082  
 such amount to be reduced by that portion  
 of telephone and telegraph payments  
 allocable to the public school levy .....\$ (6,287)  
 and further reduced by that portion  
 of the payments in lieu of taxes  
 allocable to the public school levy .....\$ (2,000)  
 and finally, decreased by the overlevy  
 from the previous year .....\$ (2,084)  
 yielding a net levy for public school  
 purposes of .....\$ 115,711
  
  - d) For separate elementary school purposes a sum of .....\$ 5,422  
 such amount to be reduced by that portion  
 of telephone and telegraph payments  
 allocable to the separate school levy .....\$ (48)  
 such amount to be reduced/increased by any  
 overlevy/underlevy from the previous year .....\$ \_\_\_\_\_  
 yielding a net levy for separate elementary  
 school purposes of .....\$ 5,374
  
  - e) For public secondary school purposes a sum of .....\$117,038  
 such amount to be reduced by that portion  
 of telephone and telegraph payments allocable  
 to the secondary school levy .....\$ (6,000)  
 and further reduced by that portion of the  
 payments in lieu of taxes allocable to  
 the secondary school levy .....\$ (2,000)  
 and finally decreased by the overlevy from  
 the previous year .....\$ (1,983)  
 yielding a net levy for secondary school  
 purposes of .....\$ 107,055
  
  - f) For separate secondary purposes a sum of .....\$ 3,476  
 such amount to be reduced by that portion  
 of telephone and telegraph payments allocable  
 to the separate school levy .....\$ (48)  
 such amount to be reduced/increased by an  
 over/underlevy from the previous year .....\$ \_\_\_\_\_  
 yielding a net levy for separate secondary school  
 purposes of .....\$ 3,428
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 1990:

	Residential and Farm	Commercial Industrial & Business
General Municipal Purposes	119.35	140.41
County Purposes	41.22	48.51
Elementary Public School Purposes	102.02	120.03
Elementary Separate School Purposes	125.19	147.29
Secondary Public School Purposes	94.39	111.05
Secondary Separate School Purposes	79.86	93.95

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 28th day of September 1990, but may be paid in installments on the 29th day of June 1990, the 28th day of September 1990, 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 22nd day of May, 1990.

  
REEVE

  
CLERK-TREASURER

VILLAGE OF COBDEN  
CALCULATION OF MILL RATES

1990 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	142,711	52,230	126,082	117,038	5,422	3,476	446,959
ADD (DEDUCT)							
1989 Deficit (Surplus)	6,475	(885)	(2,087)	(1,983)	0	0	1,520
Share of Telephone Taxation	8,702	(2,821)	(6,287)	(6,000)	(48)	(48)	(23,906)
Share of grants in Lieu of taxes			(2,000)	(2,000)			(4,000)
NET REQUIREMENT	<u>140,484</u>	<u>48,524</u>	<u>115,708</u>	<u>107,055</u>	<u>5,374</u>	<u>3,428</u>	<u>420,573</u>
TAX ASSESSMENT IN 1989 - Residential at 85%	876,287	876,287	840,741	840,741	35,546	35,546	
ADD: Commercial and Business	744,844	744,844	714,629	714,629	30,214	30,214	
	255,671	255,671	249,398	249,398	6,273	6,273	
	<u>1,000,515</u>	<u>1,000,515</u>	<u>964,027</u>	<u>964,027</u>	<u>36,487</u>	<u>36,487</u>	
MILL RATES	140.41	48.51	120.03	111.05	147.29	93.95	
Residential at 85%	119.35	41.22	102.02	94.39	125.19	79.86	
Proof of Rates <u>(Rate X Assessment)</u> 1,000							
Commercial Taxes	35,899	12,402	29,935	27,696	924	589	108,476
Residential Taxes	<u>104,585</u>	<u>36,122</u>	<u>85,773</u>	<u>79,359</u>	<u>4,450</u>	<u>2,839</u>	<u>316,100</u>
	<u>140,484</u>	<u>48,524</u>	<u>115,708</u>	<u>107,055</u>	<u>5,374</u>	<u>3,428</u>	<u>420,573</u>

1990 TELEPHONE TAXATION

1990 Bell Canada Taxation			23,906
	<u>1989 Commercial Taxes Levied</u>	<u>%</u>	<u>Allocation</u>
Municipal	31,840	36.4	8,702
County	10,299	11.8	2,821
Elementary <sup>②</sup>			
- Public	23,091	26.3	6,287
- Separate	159	.2	48
Secondary <sup>③</sup>			
- Public	21,997	25.1	6,000
- Separate	192	.2	48
	<u>87,578</u>	<u>100.0</u>	<u>23,906</u>

① Commercial Mill Rate X (Commercial & Business Assessment)

② 23,250 X 99.315 Pub  
X .685 Sep

③ 22,189 X 99.315 Pub  
X .685 Sep

Note ② & ③ obtained from Reg. 724/89 - The Ontario Gazette

SCHEDULE A TO GO WITH BY-LAW #1990-11

VILLAGE OF COBDEN  
COMPARISON OF MILL RATES  
1990 BUDGET

	<u>1990</u>	<u>1989</u>	<u>% INCREASE</u>
<u>PUBLIC-RESIDENTIAL</u>			
Village	119.35	113.55	5.10
County	41.22	36.72	12.25
Elementary	102.02	86.09	18.50
Secondary	<u>94.39</u>	<u>82.16</u>	<u>14.89</u>
	<u>356.98</u>	<u>318.52</u>	<u>12.07</u>
<u>PUBLIC-COMMERCIAL</u>			
Village	140.41	133.59	5.10
County	48.51	43.21	12.25
Elementary	120.03	101.28	18.50
Secondary	<u>111.05</u>	<u>96.66</u>	<u>14.89</u>
	<u>420.00</u>	<u>374.74</u>	<u>12.07</u>
<u>SEPARATE-RESIDENTIAL</u>			
Village	119.35	113.55	5.10
County	41.22	36.72	12.25
Elementary	125.19	100.49	24.58
Secondary	<u>79.86</u>	<u>82.54</u>	<u>(3.25)</u>
	<u>365.62</u>	<u>333.30</u>	<u>9.67</u>
<u>SEPARATE-COMMERCIAL</u>			
Village	140.41	133.59	5.10
County	48.51	43.21	12.25
Elementary	147.29	118.22	24.58
Secondary	<u>93.95</u>	<u>97.11</u>	<u>(3.25)</u>
	<u>430.16</u>	<u>320.47</u>	<u>9.67</u>

PROPOSED

RECREATION BUDGET-1990

<u>Revenue</u>		<u>Budget</u> <u>1990</u>	<u>Actual</u> <u>1989</u>	<u>Budget</u> <u>1989</u>	<u>Actual</u> <u>1988</u>
<u>Ontario Grants</u>					
Operating	(3310)	6000.00	6000.00	6000.00	6000.00
Other	(3320)		958.00	950.00	3233.00
Zamboni			16942.00		
		<u>6000.00</u>	<u>23900.00</u>	<u>6950.00</u>	<u>9233.00</u>
<u>Other Grants</u>					
Federal Sec. 38	(3410)		9306.00	9375.00	3009.00
Village	(3420)	4000.00	4000.00	4000.00	4000.00
Other Mun.	(3430)	<u>1000.00</u>	<u>1300.00</u>	<u>1000.00</u>	<u>1450.00</u>
		5000.00	14606.00	14375.00	8459.00
<u>Fees and Service Charges</u>					
Hall Rental	(3510)	5000.00	5265.00	5000.00	3495.00
Canteen Rental	(3512)	6000.00	6175.00	5500.00	5575.00
Adm. Ice Rentals	(3514)	48500.00	46795.00	48500.00	45421.00
Ice Slab, Ball Field	(3516)	4000.00	2940.00	4000.00	4685.00
Sign Rental	(3518)	2400.00	3400.00	2000.00	1100.00
Bar Revenue	(3520)	0	0	0	0
Skate Sharp Rental	(3540)	700.00	700.00	700.00	500.00
Regis. Fees Beach etc.	(3570)	1000.00	860.00	600.00	578.00
Aerobics	(3575)	3000.00	2685.00	2000.00	2232.00
Special Events	(3580)	45000.00	33776.00	25000.00	27745.00
Nevada Tickets	(3690)	2000.00	400.00	0	0
<u>Other Income</u>					
Investment	(3620)	500.00	505.00	1500.00	1629.00
Other	(3690)	0	639.00	0	707.00
Bal. Forward		(8020.00)	5946.00	5946.00	10110.00
Com Reserves		<u>10000.00</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Revenue		<u>131080.00</u>	<u>148592.00</u>	<u>122071.00</u>	<u>121469.00</u>

		Budget 1990	Actual 1989	Budget 1989	Actual 1988
<u>Wages And Benefits</u>					
Arena Operator	(4110)	3000.00	18750.00	20000.00	18117.00
	(4110)	19600.00			
Other	(4120)	4000.00	5689.00	4000.00	3686.00
WCB	(4110)	500.00	509.00	400.00	400.00
		<u>24100.00</u>	<u>24948.00</u>	<u>24400.00</u>	<u>22203.00</u>
<u>Material Supplies and Utilities</u>					
Cleaning and Other Supplies	(4210)	1000.00	987.00	1200.00	1207.00
Utilities	(4250)	35000.00	32580.00	30500.00	29330.00
Special Events	(4280)	25000.00	24160.00	15000.00	16314.00
		<u>61000.00</u>	<u>57727.00</u>	<u>46700.00</u>	<u>46851.00</u>
<u>Services and Rents</u>					
Advertising	(4310)	600.00	635.00	500.00	496.00
Bank Charges	(4320)	50.00	40.00	50.00	40.00
Licenses and Mem.	(4330)	100.00	0	140.00	130.00
Recreation Programs Aerobics	(4335)	900.00	3187.00	840.00	800.00
Beach etc.	(4340)	500.00	638.00	1000.00	1225.00
Repairs, Maint.	(4350)				
Cleaning Contract		12705.00	11603.00	11500.00	25527.00
Other		10000.00	16330.00	15000.00	
Admin.	(4390)	8000.00	7666.00	7700.00	6241.00
Transfers to Reserve	(4420)	0	5000.00	5000.00	5000.00
Floor - Capital Expenses Zamboni	(4513)	10000.00	4079.00	2000.00	7013.00
			<u>24757.00</u>		
Total Expenses		130325.00	156610.00	114830.00	115524.00
Net Profit (Loss)		<u>755.00</u>	<u>(8020.00)</u>	<u>7241.00</u>	<u>5945.00</u>



BUDGET  
1990

CORPORATION OF THE VILLAGE OF COBDEN

Account #  
3110-3690

FUNCTION  
WATERWORKS

OBJECT  
REVENUES

DETAIL  
1990 BUDGET

Description	Account #	1989 Budget	1989 Actual	1990 Budget	1990 Actual	EXPLANATIONS
Waterworks Billing	3110	91535	92419	94000		
Equipment Rentals	3510	6600	6600	1650		
Investment Income	3620	2500	0	0		
Late Payment Charges	3610	1000	1037	1000		
Other	3690	0	0	0		
Previous Year Surplus (Deficit)	2510	(2072)	(2072)	1005		
Total Revenue		99563	97984	97655		
Total Expenses		98740	96979	95495		
Surplus (Deficit) 1990						
TOTAL		823	1005			

BUDGET  
1990

CORPORATION OF THE VILLAGE OF COBDEN

Account #

4140-4350

FUNCTION

WATERWORKS

OBJECT

EXPENSES

DETAIL

1990 BUDGET

Description	Account #	1989 Budget	1989 Actual	1990 Budget	1990 Actual	EXPLANATIONS
Wages and Benefits:	4310	34,500	32,417	33,600		
Administration	4140	10,641	11,172	11,730		5% increase
Rent	4150	1,800	1,890	1,980		
Computer Billing	4160	700	760	800		
Bank Charges	4170	100	0	100		
Other Administration:						
Insurance		1,208	1,616	1,165		watertower
Audit		700	700	700		
Courier		350	414	400		
Subscriptions		60	50	60		
Mileage		350	308	400		
Seminars		700	141	700		
Other		100	171	100		
Total	4190	3,486	3,400	3,525		
T&D Equipment and Supplies	4340	8,250	8,160	8,980		
T&D Maintenance and Rentals	4350	4,400	1,900	3,500		
TOTAL						

BUDGET  
1990

CORPORATION OF THE VILLAGE OF COBDEN

Account #  
4220-4500

FUNCTION  
WATERWORKS

OBJECT  
EXPENSES

DETAIL  
1990 BUDGET

Description	Account #	1989 Budget	1989 Actual	1990 Budget	1990 Actual	EXPLANATIONS
Debt Charges Principal	4220	979	978	1,078		
Interest	4230	8,102	8,102	8,002		
Utilities	4360	10,950	13,032	13,100		
Vehicle Gas, Oil and Maintenance	4440	3,500	3,619	1,500		
Capital Cost Equipment	4420	0	0	600		
Capital Cost T&D	4320	0	0	0		
Other Equipment	4490	300	549	0		
Other T&D	4390	50	0	0		
Transfer to Reserve	4500	11,000	11,000	7,000		
Total Page 2		34,881	37,280	31,280		
Total Page 1		63,859	59,699	64,215		
TOTAL		98,740	96,979	95,495		

VILLAGE OF COBDEN

PROJECTED GENERAL REVENUE FUND BUDGET

May 5, 1990

OWN PURPOSES MILL RATE

	BUDGET 1986	BUDGET 1987	BUDGET 1988	BUDGET 1989	BUDGET 1990
	\$	\$	\$	\$	\$
TOTAL EXPENDITURES	431,382	462,925	462,337	463,905	543,101
TOTAL OTHER REVENUES	307,720	321,780	322,132	340,769	399,289
LOCAL IMPROVEMENTS	0	0	0	1,106	1,106
SHARE OF TELEPHONE TAX	8,076	9,073	9,525	8,957	8,700
SURPLUS (DEFICIT)-Previous Year's	6,753	15,450	6,671	(17,046)	(6,475)
NET TAX REQUIREMENT	108,833	116,622	124,009	130,119	140,481
ASSESSMENT BASE	1986	1987	1988	1989	1990
	\$	\$	\$	\$	\$
Residential & Farm	818,290	831,591	853,200	865,546	876,287
Commercial & Industrial	240,610	241,751	245,497	238,342	255,671
RES & FARM MILL RATE	98.82	104.50	<del>109.46</del> 108.59	113.55	119.35
COM & INDUST MILL RATE	116.26	122.94	<del>120.78</del> 127.75	133.59	140.41
MILL RATE INCREASE AS A PERCENT	7.10%	5.75%	<del>4.75%</del> 3.91%	<del>3.73%</del> 4.57	5.11%
PER HOUSEHOLD TAXES	\$	\$			
Average Per Household Assessment-\$1925.00	190.22	201.16	210.72	218.58	229.74

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	ACTUAL 1989	BUDGET 1990	COMMENTS
Other Charges on Tax Bills		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Sewer Billings		73,708	76,112	76,000	78,552	79,000	79,512	85,000	86,122	90,000	
Water Billings		0	0	0	0	0					
Total		73,708	76,112	76,000	78,552	79,000	79,512	85,000	86,122	90,000	
Equipment Rental		0		0							
Grants In Lieu of Taxes											
Canada-Post Office	3210	1,166	1,196	1,200	1,268	1,270	1,412	1,470	1,468	1,544	
Ontario-L.C.B.O.	3220	1,200	1,279	1,200	1,352	1,350	1,453	1,511	1,537	1,600	
-Senior Citizens				3,000	3,193	3,200	3,430	3,567	3,628	3,773	
-Other			280	280	0	0					
Total		2,300	2,755	5,680	5,813	5,820	6,295	6,548	6,633	6,917	
Unconditional Grants											
Per Household	3310	12,180	12,180	13,050	13,050	13,470	13,470	13,470	13,470		
Resource Equalization	3312	54,815	54,815	56,241	56,241	61,732	61,740	61,740	61,740		
General Support	3314	20,024	20,025	22,080	22,080	23,105	23,104	23,104	23,104	102,247	
Total		87,019	87,020	91,371	91,371	98,307	98,314	98,314	98,314	102,247	
Conditional Grants											
M.T.C.	3320	27,000	27,000	27,600	27,600	28,200	28,200	28,600	28,600	29,600	
Welfare Assistance	3332	20,000	21,738	22,400	8,329	10,400	4,552	10,000	21,098	20,000	
Other	3324	2,500	2,500	0	1,000	0	15,687		0		
Other-RECREATION			22,767	0		0			14,772		
Other-Planning					8,241				800		
Other-Employment Equity							5,629	11,000	10,371	6,000	
Total		49,500	74,005	50,000	45,170	38,600	54,068	49,600	75,641	55,600	
Other Grants											
County Road Rebate	3420	2,700	2,892	2,900	3,062	3,250	3,479	3,723	4,021	4,500	
School Crossing Guards	3430	4,000	3,923	4,000	4,032	4,450	4,162	4,850	4,192	4,400	
Federal - Job Dev. Program			1,300	26,935	26,542				625		
Challenge '87					4,176		2,912		3,610		
Energy Grant					2,300						
JEPP.						720					
ESI '88						13,221		12,000	7,930		
Total		6,700	8,115	33,835	40,112	21,641	10,553	20,573	20,378	8,900	

		BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989	ACTUAL 1989	BUDGET 1990	COMMENTS
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>REVENUES Continued</b>											
<hr/>											
<b>Fees And Service Charges</b>											
Fire Fees	3520	3,400	3,106	3,000	2,077	2,500	2,507	2,500	2,026	2,500	
Roadway Fees	3530	700		0	0	0	1,195	500			
Dump Rentals	3540	1,500	1,435	1,500	1,635	1,500	1,650	1,600	1,420	2,500	
Park Fees	3550	1,000	808	1,000	792	850	539	600	353	400	
Other		600	1,886	1,000	1,457	1,500	745	1,500	1,250	1,500	
O.H.R.P.									378	0	
<b>Total</b>		<b>7,400</b>	<b>7,235</b>	<b>6,500</b>	<b>5,961</b>	<b>6,350</b>	<b>6,636</b>	<b>6,700</b>	<b>5,427</b>	<b>6,900</b>	
<hr/>											
<b>Other Income</b>											
Licenses & Permits	3610	1,150	4,449	2,800	5,253	5,000	4,481	5,000	5,556	5,500	
Building Rental	3620	12,020	12,900	14,130	13,596	14,000	13,075	12,500	11,000	12,500	
Penalties & Interest - Taxes	3630	3,500	4,007	3,500	4,857	4,000	5,662	5,000	5,252	5,000	
Investment Income	3640	3,000	4,788	3,000	6,731	5,000	8,786	6,000	7,456	7,000	
Sales Maps, etc.	3650	2,000	3,874	3,000	6,710	2,500	1,811	2,000	1,125	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	1,350	1,000	
Transfer From Reserves & Reserve Funds	3685	24,054	25,304	0	0	10,000	33,000	10,000	10,000	10,000	
Contributions From Local Boards-(Water,Lib.,Hydro)	3670	34,869	29,550	31,464	31,464	31,464	32,312	33,034	33,071	34,725	
Other			4,054		1,087		553		1,100	1,000	
<b>Total</b>		<b>81,093</b>	<b>89,262</b>	<b>58,394</b>	<b>70,103</b>	<b>72,414</b>	<b>100,758</b>	<b>74,034</b>	<b>75,910</b>	<b>128,725</b>	
<hr/>											
<b>TOTAL REVENUES (excl taxes)</b>		<b>307,720</b>	<b>344,504</b>	<b>321,780</b>	<b>337,082</b>	<b>322,132</b>	<b>356,136</b>	<b>340,769</b>	<b>368,425</b>	<b>399,289</b>	
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EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989	ACTUAL 1989	BUDGET 1990	COMMENTS
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
Capital:Memorial Hall				12,500	13,055	0	948	3,000			
:Office				600	1,759	2,000	0	5,500	3,123	1,500	
:Carpet				425	425	500	0	0	5,393	0	
:Railing					1,396	0	0	0		7,000	
:Base Radio						1,440		0		2,000	
Sub Total		59,351	46,117	52,330	60,068	39,145	60,665	34,100	33,602	41,100	
Total Administration		143,623	134,192	151,247	156,688	132,463	160,316	136,892	128,948	141,221	
TOTAL GENERAL GOVERNMENT		160,032	149,169	166,987	172,167	149,779	182,297	162,667	160,681	173,525	

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PROTECTION TO PERSONS  
& PROPERTY

Fire Department

Salaries & Benefits	4311	7,910	8,210	8,500	6,609	7,400	7,647	8,000	6,709	7,000	
Capital Expenditures	4313	1,200	1,000	1,500	2,687	2,500	22,885	5,000	4,435	10,123	
Trans. to Res. & Res. Funds	4314	6,000	6,000	6,000	6,000	6,000	6,000	3,000	3,000		
Materials & Supplies	4319										
Materials & Supplies		1,250	462	500	301	1,800	1,379	1,200	393	500	
Courses		1,600	1,325	2,000	100	1,200	0	1,500		2,000	
Mileage		100	100	100	0	100	0	100		100	
Services & Rents		200	0	0	289	300	239	300	619	500	
Advertising		50	0	50	0	0	0	0		50	
Fuel		50	20	50	0	200	198	200	60	150	
Heating Oil		2,000	1,042	1,000	1,483	1,500	928	1,000	1,093	1,200	
Water & Sewer		336	336	336	168	168	168	180	177	180	
Vehicle Repairs		500	813	900	173	500	1,020	500	226	500	
Telephone		800	718	800	786	800	913	1,000	787	750	
Insurance		1,133	1,133	1,832	1,832	2,564	2,831	2,042	2,042	1,189	
Sub. Total		8,019	5,949	7,568	5,132	9,132	7,676	8,022	5,397	7,119	
Total Fire Department		23,129	21,159	23,568	20,428	25,032	44,208	24,022	19,541	24,242	

Protective Insp. & Control

Salary-Building Insp.	4329	500	528	500	750	0	0	0			
-Property Insp.		300		300	1,526	2,500	2,134	2,500	4,122	4,000	
Courses		500	1,228	600	350	500	0	0			
Advertising		100	100	100	0	0	163	200			
Supplies		300	58	300	72	100	31	50	109	150	
Stationery		200		0	0	0	0	0			
Pound Charges		200		200	13	50	0	0			
Total Protective Insp. & Cont.		2,100	1,814	2,000	2,711	3,150	2,328	2,750	4,231	4,150	

TOTAL PROTECTION TO PERSONS  
& PROPERTY

TOTAL PROTECTION TO PERSONS & PROPERTY		25,229	22,973	25,568	23,139	28,182	46,536	26,772	23,772	28,392	
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EXPENDITURES Continued		BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS
TRANSPORTATION		1986	1986	1987	1987	1988	1988	1989	1989	1990	
Acc't.No.											
Roadways		\$	\$	\$	\$	\$	\$	\$	4,900	\$	
Salaries & Benefits	4411	50,865	57,911	60,200	55,705	60,000	52,609	60,000	63,212	69,000	
Capital Expenditures	4413	1,600	1,184		867	1,680	300	500	673	53,000	
#2 Truck				0	0	0	0	0	1,500		
#1 Truck				0	0	0	0	0		2,500	
Tractor					0	25,000	33,523	0		500	
Sub. Total		1,600	1,184	0	867	26,680	33,823	500	2,573	56,000	
Transfer To Res.-Capital Expend	4415	5,000	5,000	0	5,000	5,000	5,000	18,000	18,000	2,000	(Capital 4000. Hot Mix 2000 )
Materials & Supplies	4419										
Hot Mix Ashphalt				1,500	1,500	3,000	3,000	0			
Telephone		373	346	350	385	400	427	450	340	400	
Mileage		100	0	100	0	50	0	0			
Memberships		40	0	60	123	123	123	150	150	150	
Heating Oil		2,000	797	900	1,651	1,800	1,026	1,100	1,093	1,200	
Cleaning Supplies		225	250	250	134	400	250	400	400	400	
Hydro		730	530	600	651	700	888	950	865	950	
Salt		2,700	4,327	3,600	1,617	3,200	2,430	3,300	1,650	3,300	
Sand		500	1,101	500	296	300	300	300	300	350	
Gravel		1,000	446	500	0	564	512	550	614	539	
Cold Mix Asphalt		3,500	2,567	4,400	3,958	4,100	3,125	3,116	1,950	3,700	
Truck Rental		16,000	17,332	16,000	17,929	19,140	15,028	8,580	8,580	6,077	
Equipment Rental		150	0	200	0	200	790	2,400	468	775	
Materials & Supplies		1,135	1,729	1,300	2,823	3,000	3,118	3,000	3,638	3,800	
Tools		500	241	400	400	400	400	450	450	500	
Insurance		1,342	1,342	2,124	2,124	3,128	3,128	3,163	3,163	3,829	
Fuel & Oil- Machinery					0	1,600	3,926	4,000	3,339	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	27,000	29,970	
Total Roadways		87,760	95,103	107,570	109,550	133,785	129,903	110,409	115,685	156,970	
Street Lighting											
Capital Expenditures	4433	1,400	1,400	1,750	1,925	1,350	1,860	1,000	1,000	1,000	
Materials & Supplies	4439										
Maintenance		2,000	2,063	2,100	2,208	2,200	3,190	2,500	5,269	4,000	
Power		8,240	8,240	8,850	8,851	9,475	9,475	9,905	9,905	10,726	
Sub. Total		10,240	10,303	10,950	11,059	11,675	12,665	12,405	15,174	14,726	
Total Street Lighting		11,640	11,703	12,700	12,984	13,025	14,525	13,405	16,174	15,726	
Crossing Guards	4421	8,000	7,881	8,000	8,489	8,900	9,234	9,700	8,942	9,500	
TOTAL TRANSPORTATION		107,400	114,687	128,270	131,023	155,710	153,662	133,514	140,801	182,196	



EXPENDITURES Continued	Acc't.No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989	ACTUAL 1989	BUDGET 1990	COMMENTS
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>ENVIRONMENTAL SERVICES</b>											
<b>Sanitary Sewers</b>											
Salaries & Benefits	4511	22,927	21,854	22,300	22,078	23,450	22,798	25,000	27,970	29,400	
Long Term Debt Charges	4512	30,000	32,310	30,000	32,202	27,667	32,232	32,432	33,106	31,882	
Capital Expenditures	4513	1,640	1,600	0	616	1,045	877	0		5,945	
<b>Materials &amp; Supplies</b>											
Chemicals	4519	4,271	3,374	2,500	554	4,710	5,477	700	757	5,600	
Insurance		2,904	2,904	3,275	3,275	911	911	904	904	1,098	
Maintenance Supplies		528	392	500	473	720	720	800	755	1,885	
Power		10,000	7,843	8,500	9,022	9,400	9,168	9,600	9,154	10,300	
Equipment Repairs		1,438	1,007	1,500	1,225	1,400	2,625	1,646	1,683	1,000	
Other			416	450	826	850	995	900	882	610	
Transfer to Reserves				6,680	11,680	5,000	5,000	10,000	10,000		
Equipment Rentals			295	295	445	450	335	450	608	500	
<b>Sub. Total</b>											
		19,141	16,231	23,700	27,500	23,441	25,231	25,000	24,743	20,993	
<b>Total Sanitary Sewers</b>											
		73,708	71,995	76,000	82,396	75,603	81,138	82,432	85,819	88,220	
<b>Garbage Disposal</b>											
Salaries & Benefits	4521	7,672	7,878	7,900	7,251	7,800	7,904	9,000	10,172	10,600	
Equipment & Truck Rental	4529	8,000	8,069	8,000	8,860	9,861	6,186	4,620	4,620	3,272	
Recycling								1,000	175	1,000	
<b>Total Garbage Disposal</b>											
		15,672	15,947	15,900	16,111	17,661	14,090	14,620	14,967	14,872	
<b>TOTAL ENVIRONMENTAL SERVICES</b>											
		89,380	87,942	91,900	98,507	93,264	95,228	97,052	100,786	103,092	
<b>SOCIAL &amp; FAMILY SERVICES</b>											
General Assistance		25,000	26,680	28,000	10,855	14,000	6,335	12,000	26,993	25,000	
<b>PLANNING &amp; DEVELOPMENT</b>											
Advertising	4819	200	140	200	8,241	0	0	0		1,000	

EXPENDITURES Continued	Acc't. No.	BUDGET 1986	ACTUAL 1986	BUDGET 1987	ACTUAL 1987	BUDGET 1988	ACTUAL 1988	BUDGET 1989	ACTUAL 1989	BUDGET 1990	COMMENTS
<b>RECREATION &amp; CULTURAL SERVICES</b>											
<b>Parks</b>											
Salaries & Benefits	4711	0	472	400	380	400	293	400	0	400	
Materials & Supplies	4719			200	512	500	772	1,000	912	1,000	
Wt. FF					675	100	575	575	100	100	
Fuel		100	49	0	0	0	710	500	30	100	
Services & Rents		200	598	400	104	475	473	500	413	500	
Hydro		434	391	0	341	350	427	450	471	500	
Insurance					575	1,982	1,982	2,130	2,130	2,496	
Sub. Total		734	1,038	600	2,207	3,407	4,939	5,155	4,056	5,096	
<b>Recreation-General Programs</b>											
Long Term Debt Charges	4722	16,802	26,262	16,000	14,353	13,595	13,548	21,345	21,886	19,400	
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	4,000	4,000	
Programs - Salaries & Wages	4731		14,537								
- Materials & Supplies	4739		3,637				435	0	19,722		
- Challenge '87					4,564		8,492				
Sub. Total		22,407	50,041	20,000	22,917	17,595	26,475	25,345	45,608	23,400	
<b>Library</b>											
Municipal Grant	4745	1,000	1,000	1,000	1,000	<del>1,000</del>	1,000	1,000	1,000	1,000	
Renfrew Hospital										0	
TOTAL RECREATION & CULTURAL SERV.		24,141	52,551	22,000	26,504	22,402	32,707	31,900	50,664	29,896	
<b>TOTAL EXPENDITURES</b>											
		431,382	454,142	462,925	470,436	463,337	516,765	463,905	503,697	543,101	
<b>TOTAL EXPENDITURES</b>											
		431,382	454,142	462,925	470,436	463,337	516,765	463,905		543,101	
<b>TOTAL REVENUES</b>											
		307,720	344,504	321,780	337,082	322,132	356,136	340,769		399,289	
<b>SHARE OF TELEPHONE TAX</b>											
		8,076	8,076	9,073	9,073		9,525	0		8,700	
<b>SURPLUS (DEFICIT)-1985</b>											
		6,753	6,753	15,450	15,450	6,671	0	0		(6,475)	
<b>NET TAX REQUIREMENT</b>											
		108,833	94,809	116,622	108,831	124,009	160,629	123,136		141,587	

VILLAGE OF COEDEN

PROJECTED GENERAL REVENUE FUND BUDGET

1-646-2283  
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EXPENDITURES	Acc't. No.	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	ACTUAL	BUDGET	COMMENTS
		1986	1986	1987	1987	1988	1988	1989	1989	1990	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>GENERAL GOVERNMENT</b>											
Members of Council											
Honoraria	4211	13,700	11,857	12,500	13,400	13,650	16,659	20,000	23,851	25,000	
Materials & Supplies	4219										
Donations		525	455	500	425	500	350	500	598	1,000	
Seminars		1,375	1,844	1,800	626	1,000	3,795	4,000	6,194	5,000	
Public Relations		100	161	180	78	935	127	250	46	100	
Mileage		100	174	200	224	250	317	250	287	300	
Insurance		210	210	210	210	342	342	342	342	342	
Other			30	50	296	356	158	200	115	200	
Subscriptions		125	36	50	0	50					
Membership Fees		274	210	250	220	233	233	233	360	362	
Sub Total		2,709	3,120	3,240	2,079	3,666	5,322	5,775	7,882	7,304	
Total-Members of Council		16,409	14,977	15,740	15,479	17,316	21,981	25,775	31,753	32,304	
<b>Administration</b>											
Salaries & Benefits - Staff	4221	65,000	65,257	67,000	62,110	65,500	67,568	70,000	60,724	62,000	
-Cleaners									5,560	5,000	
Materials & Supplies	4229										
Training & Development					908	1,000	735	2,000	1,868	1,500	
Subscriptions-Memberships		177	254	200	245	250	756	800	565	600	
Telephone		1,332	1,387	2,000	2,029	2,000	2,509	2,500	2,037	2,000	
Hydro & Gas		1,850	3,446	3,200	4,116	4,200	4,343	5,600	5,017	5,600	
Water & Sewer		2,016	2,170	2,550	2,016	2,016	2,016	2,160	2,160	2,160	
Cleaning & Other Materials		1,500	1,245	1,500	1,072	1,200	1,169	1,200	1,780	1,500	
Advertising		500	1,465	500	1,544	1,500	1,036	1,500	1,504	1,500	
Insurance		2,615	2,615	765	765	3,325	3,325	3,082	3,082	3,866	
Stationery		3,430	2,727	3,000	2,596	3,000	3,601	3,500	4,090	4,000	
Services & Rents		768	1,939	2,000	2,000	4,627	6,263	5,000	4,897	5,075	
Postage		2,584	2,570	3,350	3,596	4,000	3,000	4,000	3,500	3,500	
Other		2,500	2,500		850	200	446	250		300	
Federal Job Dev. Program				12,352	12,156	0	1,792		2,530		
Christmas Party			500	500	637	500	1,092	1,200	1,332	1,500	
Sub Total		19,272	22,818	31,917	34,510	27,818	32,083	32,792	34,622	33,121	
Legal & Audit	4229	9,000	9,375	7,000	6,550	7,000	6,600	7,000	7,000	7,500	
Travel & Conferences	4229	1,375	2,482	1,500	1,355	2,500	2,000	2,500	1,500	1,500	
Long Term Debt Charges	4222	32,082	15,892	23,605	24,078	22,805	22,388	12,500	13,026	10,000	
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		10,000	
- For Sick Leave		6,894	6,894	1,000	1,000	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	2,000	0	
Bank Charges-Interest	4227	2,000	486	500	150	250	66	100	75	100	
Taxes Written Off	4228	500	3,488	0	300	150	1,163	500	485	500	