

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	10,016,676	-	4,165,278	5,851,398
Direct water billings on ratepayers -- own municipality	2	952,668	-		952,668
-- other municipalities	3	84,677	-		84,677
Sewer surcharge on direct water billings -- own municipality	4	684,900	-		684,900
-- other municipalities	5	1,463	-		1,463
Subtotal	6	11,740,384	-	4,165,278	7,575,106
PAYMENTS IN LIEU OF TAXATION					
Canada	7	95,331	-	-	95,331
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	60,600	-		60,600
Other	11	44,834	-		44,834
Ontario Enterprises					
Ontario Housing Corporation	12	282,757	-	123,132	159,625
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	7,845	-	-	7,845
Other	15	-	-	-	-
Municipal enterprises	16	87,987	-	-	87,987
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	579,354	-	123,132	456,222
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	169,470	-	-	169,470
Per Household Police	20	282,450	-	-	282,450
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	857,575	-	-	857,575
General Support	24	572,685	-	-	572,685
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	105,650	-	-	105,650
Subtotal	28	1,987,830	-	-	1,987,830
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,232,854			1,232,854
Canada specific grants	30	192,080			192,080
Other municipalities - grants and fees	31	70,170			70,170
Fees and service charges	32	967,194			967,194
Subtotal	33	2,462,298			2,462,298
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	150,578	-	-	150,578
Fines	37	-			-
Penalties and interest on taxes	38	83,276			83,276
Investment income - from own funds	39	-			-
- other	40	172,120			172,120
Sales of publications, equipment, etc	42	79,652			79,652
Contributions from capital fund	43	40,800			40,800
Contributions from reserves and reserve funds	44	71,033			71,033
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	100,939			100,939
Subtotal	50	698,398	-	-	698,398
TOTAL REVENUE	51	17,468,264	-	4,288,410	13,179,854

For the year ended December 31, 1988.

Pembroke C

2LT - OP
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[illegible]

For the year ended December 31, 1988.

Pembroke C

2LT - OP
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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

Municipality

Pembroke C

2LT - OP
4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	6,141,399	1,155,167	404,860	59.235000	69.688000	363,786	80,501	28,214	3,674	3,212	1,476	480,863
Separate consolidated													
Total all school board taxation	0						2,158,388	1,398,306	533,672	- 3,409	49,956	28,365	4,165,278

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality
Pembroke C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	1,729	-	-	16,688
Protection to Persons and Property					
Fire	2	-	-	-	4,555
Police	3	4,763	-	-	5,153
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,800	-	-	11,186
Emergency measures	6	-	-	-	-
Subtotal	7	7,563	-	-	20,894
Transportation services					
Roadways	8	334,191	4,085	-	22,299
Winter Control	9	113,120	-	-	720
Transit	10	74,408	-	-	168,278
Parking	11	-	-	-	91,995
Street Lighting	12	-	182,890	-	60,584
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	521,719	186,975	-	343,876
Environmental services					
Sanitary Sewer System	16	-	-	3,130	43,773
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	30,865
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	29,814	-
--	22	-	-	-	-
Subtotal	23	-	-	32,944	74,638
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	631,665	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	631,665	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	9,619	-	-	469,725
Libraries	38	50,956	2,393	37,226	38,606
Other Cultural	39	6,000	-	-	-
Subtotal	40	66,575	2,393	37,226	508,331
Planning and Development					
Planning and Development	41	3,603	-	-	1,807
Commercial and Industrial	42	-	2,712	-	960
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	3,603	2,712	-	2,767
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,232,854	192,080	70,170	967,194

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
Pembroke C

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	433,732	-	326,667	46,662	24,805	-	739,716
Protection to Persons and Property								
Fire	2	859,504	76,950	46,054	32,946	-	59,500	1,074,954
Police	3	1,327,055	-	99,129	42,723	-	1,800	1,470,707
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	74,079	-	56,902	1,200	-	-	132,181
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,260,638	76,950	202,085	76,869	-	61,300	2,677,842
Transportation services								
Roadways	8	973,930	416,330	422,238	270,530	28,900	-	2,038,128
Winter Control	9	80,803	-	148,821	-	-	-	229,624
Transit	10	169,455	-	109,230	5,000	-	16,800	300,485
Parking	11	9,574	-	30,304	19,011	-	33,150	92,039
Street Lighting	12	-	-	144,711	-	-	-	144,711
Air Transportation	13	145,312	-	164,093	19,844	-	-	329,249
--	14	-	-	-	-	-	-	-
Subtotal	15	1,379,074	416,330	1,019,397	314,385	28,900	-	3,134,236
Environmental services								
Sanitary Sewer System	16	134,488	212,987	142,249	400	-	-	490,124
Storm Sewer System	17	26,329	1,844	33,227	61,068	-	-	122,468
Waterworks System	18	268,065	288,993	363,136	104,204	-	41,900	1,066,298
Garbage Collection	19	-	-	218,768	-	-	-	218,768
Garbage Disposal	20	-	-	91,014	20,000	-	-	111,014
Pollution Control	21	184,436	236,291	165,899	116,750	-	12,800	716,176
--	22	-	-	-	-	-	-	-
Subtotal	23	613,318	740,115	1,014,293	302,422	-	54,700	2,724,848
Health Services								
Public Health Services	24	-	-	-	-	95,471	-	95,471
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	-	-	95,471	-	95,471
Social and Family Services								
General Assistance	31	100,769	-	13,299	1,000	694,348	-	809,416
Assistance to Aged Persons	32	-	-	-	-	515,720	-	515,720
Assitance to Children	33	-	-	-	-	121,432	-	121,432
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	81,419	-	81,419
Subtotal	36	100,769	-	13,299	1,000	1,412,919	-	1,527,987
Recreation and Cultural Services								
Parks and Recreation	37	636,534	76,094	434,594	180,450	-	-	1,327,672
Libraries	38	238,921	-	106,738	26,338	-	-	371,997
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	875,455	76,094	541,332	206,788	-	-	1,699,669
Planning and Development								
Planning and Development	41	6,911	-	6,053	-	-	-	12,964
Commercial and Industrial	42	118,417	16,500	129,323	105,763	49,688	-	419,691
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	125,328	16,500	135,376	105,763	49,688	-	432,655
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,788,314	1,325,989	3,252,449	1,053,888	1,611,784	-	13,032,424

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	179,203	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		453,343	
Reserves and Reserve Funds	3		279,489	
Subtotal	4		732,832	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
P.R.I.D.E. Program	60		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		-	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		-	
Grants and Loan Forgiveness				
Ontario	20		89,271	
Canada	21		-	
Other Municipalities	22		51,640	
Subtotal	23		140,911	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		-	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		21,275	
--	30		-	
--	31		-	
Subtotal	32		21,275	
Total Sources of Financing	33		895,018	
Applications				
Own Expenditures				
Short Term Interest Costs	34		18,307	
Other	35		967,017	
Subtotal	36		985,324	
Transfer of Proceeds From Long Term Liabilities to:				
Other Municipalities	37		-	
Unconsolidated Local Boards	38		-	
Individuals	39		-	
Subtotal	40		-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41		40,800	
Total Applications	42		1,026,124	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	48,097	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	243,361	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		29,532	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		165,732	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	48,097	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

Pembroke C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	18,355
Protection to Persons and Property					
Fire	2	-	-	-	-
Police	3	-	-	-	17,064
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	17,064
Transportation services					
Roadways	8	5,112	-	-	245,791
Winter Control	9	15,755	-	-	28,776
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	20,156	187,144
--	14	-	-	-	-
Subtotal	15	20,867	-	20,156	461,711
Environmental services					
Sanitary Sewer System	16	-	-	-	50,395
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	47,967
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	52,702	-	31,484	89,499
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	52,702	-	31,484	187,861
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	11,600	-	-	156,722
Libraries	38	4,102	-	-	12,140
Other Cultural	39	-	-	-	-
Subtotal	40	15,702	-	-	168,862
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	131,471
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	131,471
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	89,271	-	51,640	985,324

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

Pembroke C

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	194,000	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	194,000	
Transportation services				
Roadways		8	1,944,068	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	1,944,068	
Environmental services				
Sanitary Sewer System		16	861,884	
Storm Sewer System		17	8,829	
Waterworks System		18	1,170,000	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	936,130	
--		22	-	
	Subtotal	23	2,976,843	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	83,000	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	83,000	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	75,000	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	75,000	
Electricity		48	296,000	
Gas		49	-	
Telephone		50	-	
	Total	51	5,568,911	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Pembroke C

For the year ended December 31, 1988.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	447,000
: To Canada and agencies			2	417,857
: To other			3	4,808,068
	Subtotal		4	5,672,925
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	104,014
	Subtotal		9	104,014
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	5,568,911
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	5,537,843
Long term bank loans			18	-
Lease purchase agreements			19	31,068
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	975,274
Total liability under OMERS plans				
- initial unfunded			34	373,072
- actuarial deficiency			35	-
Total liability for own pension funds				
- initial unfunded			36	-
- actuarial deficiency			37	-
Outstanding loans guarantee			38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be				
- hospital support			39	-
- university support			40	-
- leases and other agreements			41	31,068
Other (specify)			42	-
--			43	-
--			44	-
	Total		45	1,379,414

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1988.

Pembroke C

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1988 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	398,689	385,515		
- general tax rates *	51	126,710	109,582		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	155,000	150,493		
- user rates (consolidated entities)	54	4,479	1,971		
Recovered from reserve funds	55	23,000	31,185		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	707,878	678,746		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1989	60	754,998	564,234	4,832	1,590
1990	61	684,759	484,453	5,186	1,179
1991	62	691,772	408,814	5,657	735
1992	63	689,204	329,667	6,129	251
1993	64	722,375	250,654	-	-
1994-1998	65	1,560,999	462,201	-	-
1999 onwards	79	147,000	18,375	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	5,251,107	2,518,398	21,804	3,755
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1989	72	-			
1990	73	-			
1991	74	-			
1992	75	-			
1993	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1988 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

[illegible]

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Pembroke C

For the year ended December 31, 1988.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	2,647	1,759,550	32,065	-	1,791,615	1,689,012	67,196	35,811	-	1,792,019	3,051
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	844	584,843	10,120	-	594,963	581,924	-	32,911	-	614,835	20,716
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 31,912	1,389,569	24,365	-	1,413,934	1,283,490	62,793	27,214	-	1,373,497	- 72,349
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	- 180	483,270	8,362	-	491,632	480,863	-	27,196	-	508,059	16,247
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 28,601	4,217,232	74,912	-	4,292,144	4,035,289	129,989	123,132	-	4,288,410	- 32,335

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Pembroke C

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		1	\$
Balance at the beginning of the year	1	1,362,470	
Revenues			
Contributions from revenue fund	2	600,545	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	5,000	
Investment income - from own funds	5	57,972	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	663,517	
Expenditures			
Transferred to capital fund	14	279,489	
Transferred to revenue fund	15	71,033	
Charges for long term liabilities - principal and interest	16	6,450	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	356,972	
Balance at end of year for:			
Reserves	23	815,491	
Reserve Funds	24	853,524	
Total	25	1,669,015	
Analysed as follows:			
Working funds	26	114,020	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	7,283	
Sick leave	31	7,256	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	37,109	
- roads	35	76,500	
- sanitary and storm sewers	36	48,000	
- parks and recreation	64	79,436	
- library	65	26,825	
- other cultural	66	-	
- water	38	192,460	
- transit	39	5,000	
- housing	40	-	
- industrial development	41	42,438	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	86,230	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	50,439	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	646,611	
--	53	16,000	
--	54	221,408	
--	55	12,000	
--	56	-	
--	57		
Total	58	1,669,015	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

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For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,798,414	-
Accounts receivable			
Canada	2	7,574	
Ontario	3	285,567	
Region or county	4	-	
Other municipalities	5	-	
School Boards	6	6,914	portion of taxes
Waterworks	7	153,632	receivable for
Other (including unorganized areas)	8	117,184	business taxes
Taxes receivable			
Current year's levies	9	307,364	24,855
Previous year's levies	10	93,067	8,913
Prior year's levies	11	83,302	1,521
Penalties and interest	12	44,102	2,211
Less allowance for uncollectables (negative)	13	- 83,705	- 10,000
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	226,160	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	5,568,911	
Other long term assets	20	-	-
Total	21	8,608,486	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Pembroke C

11
16

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	192,594		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	55,277		
Ontario	27	39,370		
Region or county	28	-		
Other municipalities	29	6,444		
School Boards	30	-		
Trade accounts payable	31	489,480		
Other	32	62,247		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,069,977		
- special area rates and special charges	35	936,130		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	1,245,000		
Recoverable from Reserve Funds	38	21,804		
Recoverable from unconsolidated entities	39	296,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,669,015		
Accumulated net revenue (deficit)				
General revenue	42	461,398		
Special charges and special areas (specify)				
--	43	- 385		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	7,768		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	40,605		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	- 32,335		
Unexpended capital financing / (unfinanced capital outlay)	58	48,097		
Total	59	8,608,486		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		4
Non-line Department Support Staff	2		30
Fire	3		17
Police	4		20
Transit	5		4
Public Works	6		48
Health Services	7		-
Homes for the Aged	8		-
Other Social Services	9		2
Parks and Recreation	10		4
Libraries	11		6
Planning	12		-
Total	13		135

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:		14	4,544,828	421,656	
Wages and salaries					
Employee benefits	15	793,439		28,391	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	9,624,208		
Current year's tax					
Previous years' tax		17	295,367		
Penalties and interest		18	85,868		
	Subtotal	19	10,005,443		
Discounts allowed		20	-		
Tax adjustments under section 362 and 363 of the Municipal Act					
- amounts added to the roll (negative)		22	-		
- amounts written off		23	-		
Tax adjustments under sections 465, 495 and 496 of the Municipal Act					
- recoverable from upper tier and school boards		24	37,266		
		25	47,838		
- recoverable from general municipal revenues		26	-		
Transfers to tax sale and tax registration accounts		27	-		
The Municipal Elderly Residents' Assistance Act - reductions		28	-		
- refunds		28	-		
Other (specify)		80	-		
Total reductions		29	10,090,547		
Amounts added to the tax roll for collection purposes only		30	975		
Business taxes written off under subsection 495(1) of the Municipal Act		81	-		

		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings:	Number of installments	31	2
	Due date of first installment (YYYYMMDD)	32	19880315
	Due date of last installment (YYYYMMDD)	33	19880516
Final billings:	Number of installments	34	2
	Due date of first installment (YYYYMMDD)	35	19880719
	Due date of last installment (YYYYMMDD)	36	19880915
			\$
Supplementary taxes levied with1990 due date		37	-

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1989	58	-	-	-	-
in 1990	59	500,000	-	-	500,000
in 1991	60	500,000	-	-	500,000
in 1992	61	500,000	-	-	500,000
in 1993	62	500,000	-	-	500,000
Total	63	2,000,000	-	-	2,000,000

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	180,879		111,828	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Water									
In this municipality					39	5,931	699,610	253,058	
In other municipalities (specify municipality)									
--					40	-	-	-	-
--					41	-	-	-	-
--					42	-	-	-	-
--					43	-	-	-	-
--					64	-	-	-	-
					number of residential units	1988 billings residential units	all other properties	computer use only	
					1	2	3	4	
					\$	\$	\$		
Sewer									
In this municipality					44	5,873	474,722	210,178	
In other municipalities (specify municipality)									
--					45	-	-	-	-
--					46	-	-	-	-
--					47	-	-	-	-
--					48	-	-	-	-
--					65	-	-	-	-
								water	sewer
								1	2
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	-
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	-
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					84		-		
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	-
--					54	-	-	-	-
--					55	-	-	-	-
--					56	-	-	-	-
--					57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1987					67	-	-	-	-
Approved in 1988					68	-	-	-	-
Financed in 1988					69	-	-	-	-
No long term financing necessary					70	-	-	-	-
Approved but not financed as at December 31, 1988					71	-	-	-	-
Applications submitted but not approved as at Decemeber 31, 1988					72	-	-	-	-
12. Forecast of total revenue fund expenditures									
					1989	1990	1991	1992	1993
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					15,000,000	16,500,000	18,150,000	19,965,000	21,900,000