

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 47064

MUNICIPALITY OF: Pembroke C

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

| |
|------------|
| Pembroke C |
|------------|

13

| | | 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 | 15,647,551 | - | 5,606,139 | 10,041,412 |
| Direct water billings on ratepayers -- own municipality | 2 | 1,541,102 | - | | 1,541,102 |
| -- other municipalities | 3 | 389,316 | - | | 389,316 |
| Sewer surcharge on direct water billings -- own municipality | 4 | 1,415,808 | - | | 1,415,808 |
| -- other municipalities | 5 | 3,681 | - | | 3,681 |
| Subtotal | 6 | 18,997,458 | - | 5,606,139 | 13,391,319 |
| PAYMENTS IN LIEU OF TAXATION | | | | | |
| Canada | 7 | 143,001 | - | - | 143,001 |
| Canada Enterprises | 8 | - | - | - | - |
| Ontario | 9 | | | | |
| The Municipal Tax Assistance Act | | | | | |
| The Municipal Act, section 157 | | | | | |
| Other | 11 | 57,070 | - | | 57,070 |
| Ontario Enterprises | 12 | | | | |
| Ontario Housing Corporation | | | | | |
| Ontario Hydro | | | | | |
| Liquor Control Board of Ontario | 14 | 10,929 | - | - | 10,929 |
| Other | 15 | - | - | - | - |
| Municipal enterprises | 16 | 169,380 | - | - | 169,380 |
| Other municipalities and enterprises | 17 | - | - | - | - |
| Subtotal | 18 | 811,375 | - | 75,030 | 736,345 |
| ONTARIO NON-SPECIFIC GRANTS | | | | | |
| Community Reinvestment Fund | 62 | 3,137,000 | | | 3,137,000 |
| Special Transition Assistance | 63 | 370,000 | | | 370,000 |
| Special Circumstances Fund | 64 | 250,000 | | | 250,000 |
| Municipal Restructuring Fund | 65 | - | | | - |
| | 61 | - | | | - |
| Subtotal | 69 | 3,757,000 | | | 3,757,000 |
| REVENUES FOR SPECIFIC FUNCTIONS | | | | | |
| Ontario specific grants | 29 | 159,174 | | | 159,174 |
| Canada specific grants | 30 | 3,391 | | | 3,391 |
| Other municipalities - grants and fees | 31 | 549,598 | | | 549,598 |
| Fees and service charges | 32 | 787,526 | | | 787,526 |
| Subtotal | 33 | 1,499,689 | | | 1,499,689 |
| OTHER REVENUES | | | | | |
| Trailer revenue and licences | 34 | - | | | - |
| Licences and permits | 35 | 267,596 | - | - | 267,596 |
| Rents, concessions and franchises | 36 | 450,888 | | | 450,888 |
| Fines | 37 | - | | | - |
| Penalties and interest on taxes | 38 | 238,672 | | | 238,672 |
| Investment income - from own funds | 39 | - | | | - |
| - other | 40 | 264,341 | | | 264,341 |
| Donations | 70 | 20,727 | | | 20,727 |
| Sales of publications, equipment, etc | 42 | 57,325 | | | 57,325 |
| Contributions from capital fund | 43 | 14,484 | | | 14,484 |
| Contributions from reserves and reserve funds | 44 | 808,274 | | | 808,274 |
| Contributions from non-consolidated entities | 45 | - | | | - |
| -- | 46 | 3,605 | | | 3,605 |
| -- | 47 | 106,524 | | | 106,524 |
| -- | 48 | 169,000 | | | 169,000 |
| Subtotal | 50 | 2,401,436 | - | - | 2,401,436 |
| TOTAL REVENUE | 51 | 27,466,958 | - | 5,681,169 | 21,785,789 |

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Pembroke C

2LT - SB
48

| Distribution by Purpose | | | | | | |
|--|----------|-----------|-----------------------------|----------------------------|-------------------------------|------------------------------|
| Tax Band | Tax Rate | Total | English Language Public DSB | French Language Public DSB | English Language Catholic DSB | French Language Catholic DSB |
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Residential / Multi Residential/ Farmland/Managed Forest | | | | | | |
| Residential and Farm - general | 0.460000 | 1,954,257 | 1,198,971 | 9,950 | 639,324 | 106,012 |
| - farmland pending development - | 0.460000 | - | - | - | - | - |
| - farmland pending development - | 0.460000 | - | - | - | - | - |
| Multi-residential -general | 0.460000 | 180,724 | 112,712 | 2,440 | 56,313 | 9,259 |
| - farmland pending development - | - | - | - | - | - | - |
| - farmland pending development - | - | - | - | - | - | - |
| Farmland | 0.115000 | 51 | 51 | - | - | - |
| Managed Forest | 0.115000 | - | - | - | - | - |
| --- | - | - | - | - | - | - |
| Subtotal Residential /MR/ F/MF | - | 2,135,032 | 1,311,734 | 12,390 | 695,637 | 115,271 |
| Subtotal Commercial | | 2,738,033 | 1,883,028 | - | 752,767 | 102,238 |
| Subtotal Industrial | | 645,220 | 443,737 | - | 177,390 | 24,093 |
| Pipeline | 1.359700 | 23,904 | 16,439 | - | 6,572 | 893 |
| Other | - | - | - | - | - | - |
| Supplementary Taxes | | 30,477 | 21,261 | - | 8,127 | 1,089 |
| Subtotal levied by tax rate | | 5,572,666 | 3,676,199 | 12,390 | 1,640,493 | 243,584 |
| Railway rights-of-way | | 33,473 | 23,020 | - | 9,203 | 1,250 |
| Utility transmission / distribution corridor | | - | - | - | - | - |
| --- | | - | - | - | - | - |
| Subtotal special charges on tax bills | | 33,473 | 23,020 | - | 9,203 | 1,250 |
| Total school board purposes | | 5,606,139 | 3,699,219 | 12,390 | 1,649,696 | 244,834 |

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

Pembroke C

3
7

| | | Ontario Specific Grants | Canada Grants | other municipalities grants, fees and service charges | fees and service charges |
|--|----|-------------------------------|------------------|--|--------------------------------|
| | | 1 \$ | 2 \$ | 3 \$ | 4 \$ |
| General Government | 1 | 98,343 | - | - | 5,624 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | 3,671 |
| Police | 3 | 9,385 | - | - | 19,615 |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | 6,406 |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | 9,385 | - | - | 29,692 |
| Transportation services | | | | | |
| Roadways | 8 | - | - | - | 23,941 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | 7,620 | - | - | 39,091 |
| Parking | 11 | - | - | - | 121,558 |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | 25,817 | 101,970 |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 7,620 | - | 25,817 | 286,560 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | - | - | 9,153 | 37,505 |
| Storm Sewer System | 17 | - | - | - | - |
| Waterworks System | 18 | - | - | - | 9,353 |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | - | - |
| Pollution Control | 21 | - | - | 93,687 | 7,875 |
| -- | 22 | - | - | 335,292 | - |
| Subtotal | 23 | - | - | 438,132 | 54,733 |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | - |
| Social and Family Services | | | | | |
| General Assistance | 31 | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| Social Housing | 90 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | 10,054 | 850 | 14,812 | 373,743 |
| Libraries | 38 | 33,772 | 2,541 | 70,837 | 27,008 |
| Other Cultural | 39 | - | - | - | 50 |
| Subtotal | 40 | 43,826 | 3,391 | 85,649 | 400,801 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | 5,420 |
| Commercial and Industrial | 42 | - | - | - | 4,696 |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 10,116 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 159,174 | 3,391 | 549,598 | 787,526 |

| | | 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 | 755,512 | - | 600,922 | 510,095 | 45,600 | - | 1,848,429 |
| Protection to Persons and Property | | | | | | | | |
| Fire | 2 | 1,003,341 | - | 112,865 | 16,108 | - | 52,000 | 1,184,314 |
| Police | 3 | 2,311,326 | - | 300,121 | 78,651 | - | 10,000 | 2,680,098 |
| Conservation Authority | 4 | - | - | - | - | - | - | - |
| Protective inspection and control | 5 | 122,459 | - | 7,741 | - | - | - | 130,200 |
| Emergency measures | 6 | - | - | - | - | - | - | - |
| Subtotal | 7 | 3,437,126 | - | 420,727 | 94,759 | - | 42,000 | 3,994,612 |
| Transportation services | | | | | | | | |
| Roadways | 8 | 1,031,724 | 524,238 | 196,904 | 431,079 | - | 89,150 | 2,094,795 |
| Winter Control | 9 | 86,521 | - | 195,836 | - | - | - | 282,357 |
| Transit | 10 | 58,383 | - | 37,861 | 57,325 | - | 9,450 | 163,019 |
| Parking | 11 | 50,673 | - | 46,492 | 182,501 | - | 13,200 | 292,866 |
| Street Lighting | 12 | - | - | 171,895 | 9,937 | - | - | 181,832 |
| Air Transportation | 13 | 76,354 | - | 86,412 | - | - | - | 162,766 |
| -- | 14 | - | - | - | - | - | - | - |
| Subtotal | 15 | 1,303,655 | 524,238 | 735,400 | 680,842 | - | 66,500 | 3,177,635 |
| Environmental services | | | | | | | | |
| Sanitary Sewer System | 16 | 74,830 | 60,625 | 57,679 | - | - | - | 193,134 |
| Storm Sewer System | 17 | 31,949 | - | 32,018 | 30,000 | - | - | 93,967 |
| Waterworks System | 18 | 179,486 | - | 772,753 | 944,892 | - | 65,100 | 1,962,231 |
| Garbage Collection | 19 | - | - | 217,805 | - | - | - | 217,805 |
| Garbage Disposal | 20 | - | - | 48,768 | 211,236 | - | - | 260,004 |
| Pollution Control | 21 | 333,366 | 546,378 | 370,508 | 379,822 | - | 18,000 | 1,648,074 |
| -- | 22 | - | - | 485,450 | - | - | - | 485,450 |
| Subtotal | 23 | 619,631 | 607,003 | 1,984,981 | 1,565,950 | - | 83,100 | 4,860,665 |
| Health Services | | | | | | | | |
| Public Health Services | 24 | - | - | - | - | 508,121 | - | 508,121 |
| Public Health Inspection and Control | 25 | - | - | - | - | - | - | - |
| Hospitals | 26 | - | - | - | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - | 656,001 | - | 656,001 |
| Cemeteries | 28 | - | - | - | - | - | - | - |
| -- | 29 | - | - | - | - | - | - | - |
| Subtotal | 30 | - | - | - | - | 1,164,122 | - | 1,164,122 |
| Social and Family Services | | | | | | | | |
| General Assistance | 31 | - | - | - | - | 2,954,363 | - | 2,954,363 |
| Assistance to Aged Persons | 32 | - | 337,794 | - | - | 455,540 | - | 793,334 |
| Assistance to Children | 33 | - | - | - | - | 39,673 | - | 39,673 |
| Day Nurseries | 34 | - | - | - | - | - | - | - |
| -- | 35 | - | - | - | - | - | - | - |
| Subtotal | 36 | - | 337,794 | - | - | 3,449,576 | - | 3,787,370 |
| Social Housing | 90 | - | - | - | - | 390,731 | - | 390,731 |
| Recreation and Cultural Services | | | | | | | | |
| Parks and Recreation | 37 | 729,753 | - | 573,582 | 181,500 | - | 3,600 | 1,488,435 |
| Libraries | 38 | 259,869 | - | 83,969 | 7,500 | - | 1,500 | 352,838 |
| Other Cultural | 39 | - | - | 50 | - | - | - | 50 |
| Subtotal | 40 | 989,622 | - | 657,601 | 189,000 | - | 5,100 | 1,841,323 |
| Planning and Development | | | | | | | | |
| Planning and Development | 41 | 68,987 | - | - | - | - | - | 68,987 |
| Commercial and Industrial | 42 | 99,176 | - | 139,073 | 14,741 | 11,000 | - | 263,990 |
| Residential Development | 43 | - | - | - | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - | - | - | - |
| -- | 46 | - | - | - | - | - | - | - |
| Subtotal | 47 | 168,163 | - | 139,073 | 14,741 | 11,000 | - | 332,977 |
| Electricity | 48 | - | - | - | - | - | - | - |
| Gas | 49 | - | - | - | - | - | - | - |
| Telephone | 50 | - | - | - | - | - | - | - |
| Total | 51 | 7,273,709 | 1,469,035 | 4,538,704 | 3,055,387 | 5,061,029 | - | 21,397,864 |

| 1998 FINANCIAL INFORMATION RETURN | | |
|---|--------------|-----------|
| | Municipality | |
| | Pembroke C | 5 |
| ANALYSIS OF CAPITAL OPERATION | | |
| For the year ended December 31, 1998. | | |
| | | 1 |
| | | \$ |
| Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year | 1 | 828,490 |
| Source of Financing | | |
| Contributions from Own Funds | | |
| Revenue Fund | 2 | 974,839 |
| Reserves and Reserve Funds | 3 | 1,043,515 |
| Subtotal | 4 | 2,018,354 |
| Long Term Liabilities Incurred | | |
| Central Mortgage and Housing Corporation | 5 | - |
| Ontario Financing Authority | 7 | - |
| Commercial Area Improvement Program | 9 | - |
| Other Ontario Housing Programs | 10 | - |
| Ontario Clean Water Agency | 11 | - |
| 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 | 385,166 |
| Canada | 21 | 3,014 |
| Other Municipalities | 22 | 184,211 |
| Subtotal | 23 | 572,391 |
| 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 | 2,257 |
| -- | 30 | 21,891 |
| -- | 31 | - |
| Subtotal | 32 | 24,148 |
| Total Sources of Financing | 33 | 2,614,893 |
| Applications | | |
| Own Expenditures | | |
| Short Term Interest Costs | 34 | - |
| Other | 35 | 2,796,310 |
| Subtotal | 36 | 2,796,310 |
| 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 | 30,842 |
| Total Applications | 42 | 2,827,152 |
| Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year | 43 | 1,040,749 |
| Amount Reported in Line 43 Analysed as Follows: | | |
| Unapplied Capital Receipts (Negative) | 44 | - 813,455 |
| To be Recovered From: | | |
| - Taxation or User Charges Within Term of Council | 45 | 99,745 |
| - Proceeds From Long Term Liabilities | 46 | 501,471 |
| - Transfers From Reserves and Reserve Funds | 47 | - |
| - - | 48 | 1,252,988 |
| Total Unfinanced Capital Outlay (Unexpended Capital Financing) | 49 | 1,040,749 |
| * - Amount in Line 18 Raised on Behalf of Other Municipalities | 19 | - |
| | | - |

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

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|------------|
| Pembroke C |
|------------|

| | | CAPITAL GRANTS | | | TOTAL OWN EXPENDITURES |
|--|----|----------------|---------------|----------------------|------------------------|
| | | Ontario Grants | Canada Grants | Other municipalities | |
| | | 1 | 2 | 3 | 4 |
| | | \$ | \$ | \$ | \$ |
| General Government | 1 | - | - | - | 134,433 |
| Protection to Persons and Property | | | | | |
| Fire | 2 | - | - | - | 16,108 |
| Police | 3 | - | - | - | 78,651 |
| Conservation Authority | 4 | - | - | - | - |
| Protective inspection and control | 5 | - | - | - | - |
| Emergency measures | 6 | - | - | - | - |
| Subtotal | 7 | - | - | - | 94,759 |
| Transportation services | | | | | |
| Roadways | 8 | 380,543 | - | - | 702,970 |
| Winter Control | 9 | - | - | - | - |
| Transit | 10 | - | - | - | - |
| Parking | 11 | - | - | - | 776 |
| Street Lighting | 12 | - | - | - | - |
| Air Transportation | 13 | - | - | 3,527 | - |
| -- | 14 | - | - | - | - |
| Subtotal | 15 | 380,543 | - | 3,527 | 703,746 |
| Environmental services | | | | | |
| Sanitary Sewer System | 16 | 4,623 | - | - | 6,907 |
| Storm Sewer System | 17 | - | - | - | 182,023 |
| Waterworks System | 18 | - | - | - | 859,183 |
| Garbage Collection | 19 | - | - | - | - |
| Garbage Disposal | 20 | - | - | 180,684 | 234,503 |
| Pollution Control | 21 | - | - | - | 222,626 |
| -- | 22 | - | - | - | - |
| Subtotal | 23 | 4,623 | - | 180,684 | 1,505,242 |
| Health Services | | | | | |
| Public Health Services | 24 | - | - | - | - |
| Public Health Inspection and Control | 25 | - | - | - | - |
| Hospitals | 26 | - | - | - | - |
| Ambulance Services | 27 | - | - | - | - |
| Cemeteries | 28 | - | - | - | - |
| -- | 29 | - | - | - | - |
| Subtotal | 30 | - | - | - | - |
| Social and Family Services | | | | | |
| General Assistance | 31 | - | - | - | - |
| Assistance to Aged Persons | 32 | - | - | - | - |
| Assistance to Children | 33 | - | - | - | - |
| Day Nurseries | 34 | - | - | - | - |
| -- | 35 | - | - | - | - |
| Subtotal | 36 | - | - | - | - |
| | | - | - | - | - |
| Social Housing | 90 | - | - | - | - |
| Recreation and Cultural Services | | | | | |
| Parks and Recreation | 37 | - | - | - | 321,532 |
| Libraries | 38 | - | - | - | 14,083 |
| Other Cultural | 39 | - | 3,014 | - | 14,029 |
| Subtotal | 40 | - | 3,014 | - | 349,644 |
| Planning and Development | | | | | |
| Planning and Development | 41 | - | - | - | - |
| Commercial and Industrial | 42 | - | - | - | 8,486 |
| Residential Development | 43 | - | - | - | - |
| Agriculture and Reforestation | 44 | - | - | - | - |
| Tile Drainage and Shoreline Assistance | 45 | - | - | - | - |
| -- | 46 | - | - | - | - |
| Subtotal | 47 | - | - | - | 8,486 |
| Electricity | 48 | - | - | - | - |
| Gas | 49 | - | - | - | - |
| Telephone | 50 | - | - | - | - |
| Total | 51 | 385,166 | 3,014 | 184,211 | 2,796,310 |

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

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|------------|
| Pembroke C |
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11

| | | | | |
|--|----------|----|-----------|--|
| | | | 1 | |
| | | | \$ | |
| General Government | | 1 | - | |
| Protection to Persons and Property | | | | |
| Fire | | 2 | - | |
| Police | | 3 | - | |
| Conservation Authority | | 4 | - | |
| Protective inspection and control | | 5 | - | |
| Emergency measures | | 6 | - | |
| | Subtotal | 7 | - | |
| Transportation services | | | | |
| Roadways | | 8 | - | |
| Winter Control | | 9 | 2,244,000 | |
| Transit | | 10 | - | |
| Parking | | 11 | - | |
| Street Lighting | | 12 | - | |
| Air Transportation | | 13 | - | |
| -- | | 14 | - | |
| | Subtotal | 15 | - | |
| Environmental services | | | | |
| Sanitary Sewer System | | 16 | 2,244,000 | |
| Storm Sewer System | | 17 | 53,000 | |
| Waterworks System | | 18 | - | |
| Garbage Collection | | 19 | - | |
| Garbage Disposal | | 20 | - | |
| Pollution Control | | 21 | - | |
| -- | | 22 | 491,666 | |
| | Subtotal | 23 | - | |
| Health Services | | | | |
| Public Health Services | | 24 | 544,666 | |
| Public Health Inspection and Control | | 25 | - | |
| Hospitals | | 26 | - | |
| Ambulance Services | | 27 | - | |
| Cemeteries | | 28 | - | |
| -- | | 29 | - | |
| | Subtotal | 30 | - | |
| Social and Family Services | | | | |
| General Assistance | | 31 | - | |
| Assistance to Aged Persons | | 32 | - | |
| Assistance to Children | | 33 | 577,500 | |
| Day Nurseries | | 34 | - | |
| -- | | 35 | - | |
| | Subtotal | 36 | - | |
| Social Housing | | 90 | - | |
| Recreation and Cultural Services | | | | |
| Parks and Recreation | | 37 | - | |
| Libraries | | 38 | - | |
| Other Cultural | | 39 | - | |
| | Subtotal | 40 | - | |
| Planning and Development | | | | |
| Planning and Development | | 41 | - | |
| Commercial and Industrial | | 42 | - | |
| Residential Development | | 43 | - | |
| Agriculture and Reforestation | | 44 | - | |
| Tile Drainage and Shoreline Assistance | | 45 | - | |
| -- | | 46 | - | |
| | Subtotal | 47 | - | |
| Electricity | | 48 | - | |
| Gas | | 49 | - | |
| Telephone | | 50 | - | |
| | Total | 51 | - | |

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

| |
|------------|
| Pembroke C |
|------------|

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12

| | | | |
|--|----|-----------|------|
| | | 1 | \$ |
| 1. Calculation of the Debt Burden of the Municipality | | | |
| All debt issued by the municipality, predecessor municipalities and consolidated entities | | | |
| :To Ontario and agencies | 1 | - | |
| : To Canada and agencies | 2 | - | |
| : To other | 3 | 3,366,166 | |
| Subtotal | 4 | 3,366,166 | |
| Plus: All debt assumed by the municipality from others | 5 | - | |
| Less: All debt assumed by others | | | |
| :Ontario | 6 | - | |
| :School boards | 7 | - | |
| :Other municipalities | 8 | - | |
| Subtotal | 9 | - | |
| Less: Ontario Clean Water Agency debt retirement funds | | | |
| - sewer | 10 | - | |
| - water | 11 | - | |
| Own sinking funds (actual balances) | | | |
| - general | 12 | - | |
| - enterprises and other | 13 | - | |
| Subtotal | 14 | - | |
| Total | 15 | 3,366,166 | |
| Amount reported in line 15 analyzed as follows: | | | |
| Sinking fund debentures | 16 | - | |
| Instalment (serial) debentures | 17 | 2,297,000 | |
| Long term bank loans | 18 | 1,069,166 | |
| Lease purchase agreements | 19 | - | |
| Mortgages | 20 | - | |
| Ontario Clean Water Agency | 22 | - | |
| Long term reserve fund loans | 23 | - | |
| -- | 24 | - | |
| 2. Total debt payable in foreign currencies (net of sinking fund holdings) | | | \$ |
| U.S. dollars - Canadian dollar equivalent included in line 15 above | 25 | - | |
| - par value of this amount in U.S. dollars | 26 | - | |
| Other - Canadian dollar equivalent included in line 15 above | 27 | - | |
| - par value of this amount in _____ | 28 | - | |
| 3. Interest earned on sinking funds and debt retirement funds during the year | | | \$ |
| Own funds | 29 | - | |
| Ontario Clean Water Agency - sewer | 30 | - | |
| - water | 31 | - | |
| 4. Actuarial balance of own sinking funds at year end | | 32 | \$ - |
| 5. Long term commitments and contingencies at year end | | | \$ |
| Total liability for accumulated sick pay credits | 33 | 338,477 | |
| Total liability under OMERS plans | | | |
| - initial unfunded | 34 | - | |
| - actuarial deficiency | 35 | - | |
| Total liability for own pension funds | | | |
| - initial unfunded | 36 | - | |
| - actuarial deficiency | 37 | - | |
| Outstanding loans guarantee | 38 | - | |
| Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be | | | |
| - hospital support | 39 | - | |
| - university support | 40 | - | |
| - leases and other agreements | 41 | - | |
| Other (specify) | 42 | - | |
| -- | 43 | - | |
| -- | 44 | - | |
| Total | 45 | 338,477 | |

1998 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

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12

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

| 6. Ontario Clean Water Agency Provincial Projects | | | | | | |
|---|---|---|-----------------------------------|----------|---|----------|
| | accumulated surplus (deficit) | total outstanding capital obligation | debt charges | | | |
| | 1 | 2 | 3 | | | |
| | \$ | \$ | \$ | | | |
| Water projects - for this municipality only | 46 | - | - | | | |
| - share of integrated projects | 47 | - | - | | | |
| Sewer projects - for this municipality only | 48 | - | - | | | |
| - share of integrated projects | 49 | - | - | | | |
| 7. 1998 Debt Charges | | | | | | |
| | principal | interest | | | | |
| | 1 | 2 | | | | |
| | \$ | \$ | | | | |
| Recovered from the consolidated revenue fund | 50 | 635,750 | 286,907 | | | |
| - general tax rates | 51 | - | - | | | |
| - special are rates and special charges | 52 | - | - | | | |
| - benefiting landowners | 53 | 491,667 | 54,711 | | | |
| - user rates (consolidated entities) | 54 | - | - | | | |
| Recovered from reserve funds | 55 | - | - | | | |
| Recovered from unconsolidated entities | 57 | - | - | | | |
| - hydro | 56 | - | - | | | |
| - gas and telephone | 58 | - | - | | | |
| -- | 59 | - | - | | | |
| -- | 59 | - | - | | | |
| -- | 59 | - | - | | | |
| Total | 78 | 1,127,417 | 341,618 | | | |
| Line 78 includes: | | | | | | |
| Financing of one-time real estate purchase | 90 | - | - | | | |
| Other lump sum (balloon) repayments of long term debt | 91 | - | - | | | |
| 8. Future principal and interest payments on EXISTING net debt | | | | | | |
| | recoverable from the consolidated revenue fund | | recoverable from reserve funds | | recoverable from unconsolidated entities | |
| | principal | interest | principal | interest | principal | interest |
| | 1 | 2 | 3 | 4 | 5 | 6 |
| | \$ | \$ | \$ | \$ | \$ | \$ |
| 1999 | 60 | 1,161,416 | 265,297 | - | - | - |
| 2000 | 61 | 543,750 | 179,630 | - | - | - |
| 2001 | 62 | 277,000 | 139,146 | - | - | - |
| 2002 | 63 | 302,000 | 113,264 | - | - | - |
| 2003 | 64 | 329,000 | 84,663 | - | - | - |
| 2004 - 2008 | 65 | 753,000 | 71,179 | - | - | - |
| 2009 onwards | 79 | - | - | - | - | - |
| interest to be earned on sinking funds * | 69 | - | - | - | - | - |
| Downtown revitalization program | 70 | - | - | - | - | - |
| Total | 71 | 3,366,166 | 853,179 | - | - | - |
| * Includes interest to earned on Ontario Clean Water Agency debt retirement funds | | | | | | |
| 9. Future principal payments on EXPECTED NEW debt | | | | | | |
| | | 1 | | | | |
| | | \$ | | | | |
| 1999 | 72 | - | | | | |
| 2000 | 73 | 120,000 | | | | |
| 2001 | 74 | 120,000 | | | | |
| 2002 | 75 | 120,000 | | | | |
| 2003 | 76 | 120,000 | | | | |
| Total | 77 | 480,000 | | | | |
| 10. Other notes (attach supporting schedules as required) | | | | | | |
| 11. Long term debt refinanced: | | | | | | |
| | principal | interest | | | | |
| | 1 | 2 | | | | |
| | \$ | \$ | | | | |
| Repayment of Provincial Special Assistance | 92 | - | | | | |
| Other long term debt refinanced | 93 | - | | | | |

1998 FINANCIAL INFORMATION RETURN

Municipality

Pembroke C

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

| | | Balance at beginning of year | amounts levied | supplementary taxes | pupils' fees, share of trailer licenses | total expended | amount of levy raised | 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 | 8 | 9 | 10 | 11 |
| | | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ | \$ |
| SCHOOL BOARDS | | | | | | | | | | | |
| | | | | | | | | | | | |
| English Language Public DSB (specify) | | | | | | | | | | | |
| -- | 62 | - | 3,729,558 | 21,261 | - | 3,750,819 | 3,699,219 | 51,600 | - | 3,750,819 | - |
| -- | 63 | - | - | - | - | - | - | - | - | - | - |
| French Language Public DSB (specify) | | | | | | | | | | | |
| -- | 64 | - | 12,390 | - | - | 12,390 | 12,390 | - | - | 12,390 | - |
| -- | 65 | - | - | - | - | - | - | - | - | - | - |
| English Language Catholic DSB (specify) | | | | | | | | | | | |
| -- | 93 | - | 1,662,197 | 8,127 | - | 1,670,324 | 1,649,696 | 20,628 | - | 1,670,324 | - |
| -- | 94 | - | - | - | - | - | - | - | - | - | - |
| French Language Catholic DSB (specify) | | | | | | | | | | | |
| -- | 95 | - | 246,547 | 1,089 | - | 247,636 | 244,834 | 2,802 | - | 247,636 | - |
| -- | 96 | - | - | - | - | - | - | - | - | - | - |
| Total school boards | 36 | - | 5,650,692 | 30,477 | - | 5,681,169 | 5,606,139 | 75,030 | - | 5,681,169 | - |

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Pembroke C

10
15

| | | | |
|--|----|-----------|----|
| | | 1 | \$ |
| Balance at the beginning of the year | 1 | 6,480,139 | |
| Revenues | | | |
| Contributions from revenue fund | 2 | 2,080,548 | |
| Contributions from capital fund | 3 | 16,358 | |
| Development Charges Act | 67 | 83,268 | |
| Lot levies and subdivider contributions | 60 | - | |
| Recreational land (the Planning Act) | 61 | 16,685 | |
| Investment income - from own funds | 5 | 138,536 | |
| - other | 6 | - | |
| -- | 9 | - | |
| -- | 10 | - | |
| -- | 11 | - | |
| -- | 12 | - | |
| Total revenue | 13 | 2,335,395 | |
| Expenditures | | | |
| Transferred to capital fund | 14 | 1,043,515 | |
| Transferred to revenue fund | 15 | 808,274 | |
| Charges for long term liabilities - principal and interest | 16 | - | |
| -- | 63 | - | |
| -- | 20 | - | |
| -- | 21 | - | |
| Total expenditure | 22 | 1,851,789 | |
| Balance at the end of the year for: | | | |
| Reserves | 23 | 3,852,352 | |
| Reserve Funds | 24 | 3,111,393 | |
| Total | 25 | 6,963,745 | |
| Analysed as follows: | | | |
| Reserves and discretionary reserve funds: | | | |
| Working funds | 26 | 641,801 | |
| Contingencies | 27 | - | |
| Ontario Clean Water Agency funds for renewals, etc | | | |
| - sewer | 28 | - | |
| - water | 29 | - | |
| Replacement of equipment | 30 | 331,026 | |
| Sick leave | 31 | - | |
| Insurance | 32 | 30,967 | |
| Workers' compensation | 33 | - | |
| Capital expenditure - general administration | 34 | 47,843 | |
| - roads | 35 | 138,881 | |
| - sanitary and storm sewers | 36 | 16,669 | |
| - parks and recreation | 64 | 100,307 | |
| - library | 65 | - | |
| - other cultural | 66 | - | |
| - water | 38 | 3,329,150 | |
| - transit | 39 | - | |
| - housing | 40 | - | |
| - industrial development | 41 | 116,024 | |
| - other and unspecified | 42 | 40,858 | |
| Waterworks current purposes | 49 | - | |
| Transit current purposes | 50 | - | |
| Library current purposes | 51 | - | |
| -- | 52 | 383,429 | |
| -- | 53 | 834,044 | |
| -- | 54 | 239,496 | |
| Obligatory reserve funds: | | | |
| Development Charges Act | 68 | 451,591 | |
| Lot levies and subdivider contributions | 44 | 7,850 | |
| Recreational land (the Planning Act) | 46 | - | |
| Parking revenues | 45 | 253,809 | |
| Debenture repayment | 47 | - | |
| Exchange rate stabilization | 48 | - | |
| -- | 55 | - | |
| -- | 56 | - | |
| -- | 57 | - | |
| Total | 58 | 6,963,745 | |

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|------------|
| Pembroke C |
|------------|

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16

For the year ended December 31, 1998.

| | | 1 | 2 |
|--|-------|------------|---|
| | | \$ | \$ |
| ASSETS | | | portion of cash not in chartered banks |
| Current assets | | | |
| Cash | 1 | 5,651,743 | - |
| Accounts receivable | | | |
| Canada | 2 | 114,648 | |
| Ontario | 3 | 557,693 | |
| Region or county | 4 | - | |
| Other municipalities | 5 | 77,883 | |
| School Boards | 6 | 2,202 | portion of taxes |
| Waterworks | 7 | 286,164 | receivable for |
| Other (including unorganized areas) | 8 | 220,391 | business taxes |
| Taxes receivable | | | |
| Current year's levies | 9 | 1,109,250 | |
| Previous year's levies | 10 | 482,216 | 40,273 |
| Prior year's levies | 11 | 513,260 | 32,222 |
| Penalties and interest | 12 | 254,010 | 38,394 |
| Less allowance for uncollectables (negative) | 13 | - 120,000 | - 55,000 |
| Investments | | | |
| Canada | 14 | - | |
| Provincial | 15 | - | |
| Municipal | 16 | - | |
| Other | 17 | 252,853 | |
| Other current assets | 18 | 285,621 | portion of line 20 |
| Capital outlay to be recovered in future years | 19 | 3,366,166 | for tax sale / tax |
| Deferred taxes receivable | 60 | - | registration |
| Other long term assets | 20 | - | - |
| | 21 | 13,054,100 | |
| | Total | | |

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

| |
|------------|
| Pembroke C |
|------------|

For the year ended December 31, 1998.

| LIABILITIES | | | | portion of loans not from chartered banks |
|--|----|-------------|---|--|
| Current Liabilities | | | | |
| Temporary loans - current purposes | 22 | - | - | - |
| - capital - Ontario | 23 | - | | |
| - Canada | 24 | - | | |
| - Other | 25 | 1,252,988 | | |
| Accounts payable and accrued liabilities | | | | |
| Canada | 26 | 261,087 | | |
| Ontario | 27 | - | | |
| Region or county | 28 | 430,338 | | |
| Other municipalities | 29 | - | | |
| School Boards | 30 | - | | |
| Trade accounts payable | 31 | 1,039,367 | | |
| Other | 32 | 123,303 | | |
| Other current liabilities | 33 | 58,731 | | |
| Net long term liabilities | | | | |
| Recoverable from the Consolidated Revenue Fund | | | | |
| - general tax rates | 34 | 2,874,500 | | |
| - special area rates and special charges | 35 | - | | |
| - benefitting landowners | 36 | - | | |
| - user rates (consolidated entities) | 37 | 491,666 | | |
| Recoverable from Reserve Funds | 38 | - | | |
| Recoverable from unconsolidated entities | 39 | - | | |
| Less: Own holdings (negative) | 40 | - | | |
| Reserves and reserve funds | 41 | 6,963,745 | | |
| Accumulated net revenue (deficit) | | | | |
| General revenue | 42 | 423,142 | | |
| Special charges and special areas (specify) | | | | |
| -- | 43 | - 1,274 | | |
| -- | 44 | - | | |
| -- | 45 | - | | |
| -- | 46 | - | | |
| Consolidated local boards (specify) | | | | |
| Transit operations | 47 | - | | |
| Water operations | 48 | - | | |
| Libraries | 49 | 347 | | |
| Cemetaries | 50 | - | | |
| Recreation, community centres and arenas | 51 | - | | |
| -- | 52 | - | | |
| -- | 53 | 59,985 | | |
| -- | 54 | 116,924 | | |
| -- | 55 | - | | |
| Region or county | 56 | - | | |
| School boards | 57 | - | | |
| Unexpended capital financing / (unfinanced capital outlay) | 58 | - 1,040,749 | | |
| Total | 59 | 13,054,100 | | |

| | | | | | |
|---|----|-----------|-----------|---|--|
| | | | | 1 | |
| 1. Number of continuous full time employees as at December 31 | | | | | |
| Administration | | 1 | | 14 | |
| Non-line Department Support Staff | | 2 | | 22 | |
| Fire | | 3 | | 15 | |
| Police | | 4 | | 22 | |
| Transit | | 5 | | 4 | |
| Public Works | | 6 | | 41 | |
| Health Services | | 7 | | - | |
| Homes for the Aged | | 8 | | - | |
| Other Social Services | | 9 | | 4 | |
| Parks and Recreation | | 10 | | 8 | |
| Libraries | | 11 | | 5 | |
| Planning | | 12 | | 1 | |
| Total | | 13 | | 136 | |
| | | | | continuous full time employees December 31 | |
| | | | | other | |
| 2. Total expenditures during the year on: | | | | 1 \$ | 2 \$ |
| Wages and salaries | 14 | | 5,696,436 | | 687,179 |
| Employee benefits | 15 | | 825,053 | | 65,041 |
| | | | | 1 \$ | |
| 3. Reductions of tax roll during the year (lower tier municipalities only) | | | | | |
| Cash collections: | | | | | |
| Current year's tax | | 16 | | 14,406,402 | |
| Previous years' tax | | 17 | | 688,426 | |
| Penalties and interest | | 18 | | 179,763 | |
| Subtotal | | 19 | | 15,274,591 | |
| Discounts allowed | | 20 | | - | |
| Tax adjustments under section 421, 441 and 442 of the Municipal Act | | | | | |
| - recoverable from general municipal accounts | | 25 | | 121,745 | |
| - recoverable from upper tier | | 90 | | - | |
| - recoverable from school boards | | 91 | | 10,156 | |
| Transfers to tax sale and tax registration accounts | | 26 | | - | |
| The Municipal Elderly Residents' Assistance Act - reductions | | 27 | | - | |
| - refunds | | 28 | | - | |
| Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act | | | | | |
| - deferrals | | 92 | | - | |
| - cancellations | | 93 | | - | |
| - other | | 94 | | - | |
| | | | | 2 % | |
| Rebates to eligible charities under section 442.1 of the Municipal Act | | | | | |
| - recoverable from general municipal accounts | 95 | - | - | - | - |
| - recoverable from upper tier | 96 | - | - | - | - |
| - recoverable from school boards | 97 | - | - | - | - |
| Rebates under section 442.2 of the Municipal Act | | | | | |
| - commercial properties | | 98 | | - | |
| - industrial properties | | 99 | | - | |
| -- | | 80 | | - | |
| Total reductions | | 29 | | 15,406,492 | |
| Amounts added to the tax roll for collection purposes only | | 30 | | - | |
| Business taxes written off under subsection 441(1) of the Municipal Act | | 81 | | - | |
| | | | | 1 | |
| 4. Tax due dates for 1998 (lower tier municipalities only) | | | | | |
| Interim billings: | | | | | |
| Number of installments | | 31 | | 2 | |
| Due date of first installment (YYYYMMDD) | | 32 | | 19,980,316 | |
| Due date of last installment (YYYYMMDD) | | 33 | | 19,980,515 | |
| Final billings: | | | | | |
| Number of installments | | 34 | | 2 | |
| Due date of first installment (YYYYMMDD) | | 35 | | 19,980,814 | |
| Due date of last installment (YYYYMMDD) | | 36 | | 19,981,015 | |
| | | | | \$ | |
| Supplementary taxes levied with 1999 due date | | 37 | | - | |
| | | | | 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 \$ |
| Estimated to take place | | | | 3 \$ | 4 \$ |
| in 1999 | 58 | 3,000,000 | - | - | 700,000 |
| in 2000 | 59 | 1,500,000 | - | - | - |
| in 2001 | 60 | 1,500,000 | - | - | - |
| in 2002 | 61 | 1,500,000 | - | - | - |
| in 2003 | 62 | 1,500,000 | - | - | - |
| Total | 63 | 9,000,000 | - | - | 700,000 |

STATISTICAL DATA

For the year ended December 31, 1998.

| | | | | | | | | |
|---|--|--|--|--|-------------------------------------|--|-----------------------|------------|
| | | | | balance of fund | | loans outstanding | | |
| | | | | 1 | | 2 | | |
| | | | | \$ | | \$ | | |
| 6. Ontario Home Renewal Plan trust fund at year end | | | | 82 | 26,608 | 21,951 | | |
| 7. Analysis of direct water and sewer billings as at December 31 | | | | | | | | |
| | | | | number of residential units | 1998 billings residential units | all other properties | computer use only | |
| | | | | 1 | 2 | 3 | 4 | |
| | | | | | \$ | \$ | | |
| Water | | | | | | | | |
| In this municipality | | | | 39 | 6,658 | 1,161,562 | 379,540 | |
| In other municipalities (specify municipality) | | | | | | | | |
| -- | | | | 40 | - | - | - | |
| -- | | | | 41 | - | - | - | |
| -- | | | | 42 | - | - | - | |
| -- | | | | 43 | - | - | - | |
| -- | | | | 64 | - | - | - | |
| | | | | number of residential units | 1998 billings residential units | all other properties | computer use only | |
| | | | | 1 | 2 | 3 | 4 | |
| | | | | | \$ | \$ | | |
| Sewer | | | | | | | | |
| In this municipality | | | | 44 | 6,542 | 1,030,715 | 385,093 | |
| 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, 1997 | | | | 67 | - | 750,000 | - | |
| Approved in 1998 | | | | 68 | - | - | 800,000 | |
| Financed in 1998 | | | | 69 | - | - | - | |
| No long term financing necessary | | | | 70 | - | - | - | |
| Approved but not financed as at December 31, 1998 | | | | 71 | - | 750,000 | 800,000 | |
| Applications submitted but not approved as at Decemeber 31, 1998 | | | | 72 | - | - | - | |
| 12. Forecast of total revenue fund expenditures | | | | | | | | |
| | | | | 1999 | 2000 | 2001 | 2002 | 2003 |
| | | | | 1 | 2 | 3 | 4 | 5 |
| | | | | \$ | \$ | \$ | \$ | \$ |
| 73 | | | | 21,600,000 | 21,800,000 | 22,050,000 | 22,275,000 | 22,500,000 |
| 13. Municipal procurement this year | | | | | | | | |
| | | | | | | 1 | 2 | |
| | | | | | | | \$ | |
| Total construction contracts awarded | | | | | | 85 | 1 | |
| Construction contracts awarded at \$100,000 or greater | | | | | | 86 | 1 | |

ANALYSIS OF USER FEES

Municipality

| |
|------------|
| Pembroke C |
|------------|

For the year ended December 31, 1998.

| program / service | FIR Schedule 3 Line No. | unit of measure | minimum rate per unit | maximum rate per unit | annual revenue | comments |
|---------------------|-------------------------------|--------------------|-----------------------------|-----------------------------|-------------------|----------|
| | | 1 | 2 \$ | 3 \$ | 4 \$ | 5 |
| | 1 | Minute | | | 43,850 | 0 |
| | 2 | Other 1(specify) | | | 61,176 | 0 |
| | 3 | Each | | | 97,767 | 0 |
| | 4 | Litre | | | 43,946 | 0 |
| | 5 | Each | | | 43,256 | 0 |
| | 6 | | | | | |
| | 7 | | | | | |
| | 8 | | | | | |
| | 9 | | | | | |
| | 10 | | | | | |
| | 11 | | | | | |
| | 12 | | | | | |
| | 13 | | | | | |
| | 14 | | | | | |
| | 15 | | | | | |
| | 16 | | | | | |
| | 17 | | | | | |
| | 18 | | | | | |
| | 19 | | | | | |
| | 20 | | | | | |
| | Subtotal | 21 | | | 289,995 | |
| All other user fees | | 22 | | | 497,531 | |
| | Total | 23 | | | 787,526 | |

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

| 1. Phase-in programs under section 372 of the Municipal Act | | | | | | | | | |
|---|------|----|------------------|-------------------|----------------|------------------|-----------------------|------------------------------|------------|
| | | | residential | multi-residential | commercial | office buildings | shopping centres | parking lots/ vacant land | industrial |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| No. of years of the program | (#) | 1 | - | - | - | - | - | - | - |
| Cross class funding (1=Yes; 0=No) | | 2 | - | | | | | | |
| Properties increasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 3 | - | - | - | - | - | - | - |
| Total adjustments for the year | (\$) | 4 | - | - | - | - | - | - | - |
| Minimum threshold amount: | | | | | | | | | |
| - dollar value | (\$) | 5 | - | - | - | - | - | - | - |
| - per cent value | (%) | 6 | - | - | - | - | - | - | - |
| Phase-in rate | (%) | 7 | - | - | - | - | - | - | - |
| Properties decreasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 8 | - | - | - | - | - | - | - |
| Total adjustments for the year | (\$) | 9 | - | - | - | - | - | - | - |
| - dollar value | (\$) | 10 | - | - | - | - | - | - | - |
| - per cent value | (%) | 11 | - | - | - | - | - | - | - |
| Phase-in rate | (%) | 12 | - | - | - | - | - | - | - |
| | | | | | | | | | |
| | | | large industrial | farmland | managed forest | pipeline | new multi-residential | | |
| | | | 1 | 2 | 3 | 4 | 5 | | |
| No. of years of the program | (#) | 13 | - | - | - | - | - | | |
| Cross class funding (1=Yes; 0=No) | | 14 | | | | | | | |
| Properties increasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 15 | - | - | - | - | - | | |
| Total adjustments for the year | (\$) | 16 | - | - | - | - | - | | |
| Minimum threshold amount: | | | | | | | | | |
| - dollar value | (\$) | 17 | - | - | - | - | - | | |
| - per cent value | (%) | 18 | - | - | - | - | - | | |
| Phase-in rate | (%) | 19 | - | - | - | - | - | | |
| Properties decreasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 20 | - | - | - | - | - | | |
| Total adjustments for the year | (\$) | 21 | - | - | - | - | - | | |
| Minimum threshold amount: | | | | | | | | | |
| - dollar value | (\$) | 22 | - | - | - | - | - | | |
| - per cent value | (%) | 23 | - | - | - | - | - | | |
| Phase-in rate | (%) | 24 | - | - | - | - | - | | |

| 2. Rebate programs under section 442.2 of the Municipal Act | | | | | | | | | |
|---|------|----|------------|------------------|------------------|------------------------------|------------|------------------|--|
| | | | commercial | office buildings | shopping centres | parking lots/ vacant land | industrial | large industrial | |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | |
| No. of years of the program | (#) | 25 | - | - | - | - | - | - | |
| Total no.of properties in class | (#) | 26 | - | - | - | - | - | - | |
| No. of properties affected within class | (#) | 27 | - | - | - | - | - | - | |
| Total adjustments for the year | (\$) | 28 | - | - | - | - | - | - | |
| Minimum threshold amount: | | | | | | | | | |
| - dollar value | (\$) | 29 | - | - | - | - | - | - | |
| - per cent value | (%) | 30 | - | - | - | - | - | - | |
| Assessment value to qualify: | | | | | | | | | |
| - minimum | (\$) | 31 | - | - | - | - | - | - | |
| - maximum | (\$) | 32 | - | - | - | - | - | - | |

| 3. 2.5% Capping programs under section 447.1 of the Municipal Act | | | | | | | | | |
|---|------|----|-------------------|------------|------------------|------------------|------------------------------|------------|------------------|
| | | | multi-residential | commercial | office buildings | shopping centres | parking lots/ vacant land | industrial | large industrial |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total no. of properties in class | (#) | 33 | - | - | - | - | - | - | - |
| Properties increasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 34 | - | - | - | - | - | - | - |
| Total adjustments for the year | (\$) | 35 | - | - | - | - | - | - | - |
| Properties decreasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 36 | - | - | - | - | - | - | - |
| Total adjustments for the year | (\$) | 37 | - | - | - | - | - | - | - |

| 4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act | | | | | | | | | |
|---|------|----|-------------------|------------|------------------|------------------|------------------------------|------------|------------------|
| | | | multi-residential | commercial | office buildings | shopping centres | parking lots/ vacant land | industrial | large industrial |
| | | | 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| Total no. of properties in class | (#) | 38 | 64 | - | - | - | - | 29 | - |
| Budgetary levy change | (%) | 39 | 0 | 0 | - | - | - | 0 | - |
| Properties increasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 40 | 10 | 181 | - | - | - | 20 | - |
| Total tax increase phase-ins for year | (\$) | 41 | 15,254 | 221,590 | - | - | - | 18,202 | - |
| Total tax adjustments for the year | (\$) | 42 | - 8,814 | - 358,994 | - | - | - | - 46,701 | - |
| Properties decreasing: | | | | | | | | | |
| No. of properties affected within class | (#) | 43 | 35 | 198 | - | - | - | 6 | - |
| Percentage used to determine decrease phase-in | (%) | 44 | 87 | 51 | - | - | - | 67 | - |
| Total tax decrease phase-ins for year | (\$) | 45 | - 56,726 | - 306,969 | - | - | - | - 67,897 | - |
| Total tax adjustments for the year | (\$) | 46 | - 8,814 | - 305,307 | - | - | - | - 32,826 | - |