MUNICIPAL CODE: 43072

MUNICIPALITY OF: Penetanguishene T

Municipality

ANALYSIS OF REVENUE FUND REVENUES

Penetanguishene T

1

Tazastin from schodule ZLTx				Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
TAXATION Taxation from schedule 2LTx							
or recursitions from schedule 2UT protect vater billings on ratepayers own municipality own municipa	TAXATION			·	·	·	·
Direct vasier billings on ratepayers	Taxation from schedule 2LTxx						
- own municipality 2 667,548 . 697,5	or requisitions from schedule 2UT		1	8,272,160	2,097,354	2,676,545	3,498,261
Sewer surcharge on direct water billings			2	697,548	-		697,548
- own municipality			3	-	-		-
Subtotal 6 9,686,076 2,097,354 2,676,366 4,912,1 PAYMENTS IN LIEU OF TAXATION Canada Freterprises 8			4	716,368	-		716,368
PAYMENTS IN LIEU OF TAXATION Canada 7 14,205	other municipalities		-	-	-	2	-
Canada Enterprises	DAYMENTS IN LIEU OF TAYATION	Subtotal	6	9,686,076	2,097,354	2,676,545	4,912,177
Canada Enterprises			-I	44.205			44.205
Ontario The Municipal Tax Assistance Act 9			'⊢	14,205	-	-	14,205
The Municipal Tax Assistance Act The Municipal Act, section 157 Other Other Other Other 11 20,446 - 20,4 Ontario Enterprises Ontario Housing Corporation Other 15 Oth			° -	-	-	-	-
The Municipal Act, section 157			9	-	-		<u>-</u>
Other 11 20,446 — 20,4 Ontario Enterprises 12 114,440 39,483 10,800 64,1 Ontario Hydro 13 37,922 6,290 — 31,6 Liquor Control Board of Ontario 14 — — — — Other 15 786 — — — Municipal enterprises 16 — — — Other municipalities and enterprises 16 — — — Other municipalities and enterprises 16 — — — — Other municipalities and enterprises 17 34,986 5,329 8,767 192,1 Other municipalities and enterprises 62 67,000 — 67,0 9,152,1 ONTARIO NON-SPECIFIC GRANTS — — — — — 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1 9,152,1	The Municipal Act, section 157		·	-	-		-
Ontario Enterprises 12 114,440 39,483 10,800 64,1 Ontario Housing Corporation 13 37,922 6,290 . 31,6 Liquor Control Board of Ontario 14 - - .			11	20,446	-		20,446
Ontario Hydro Liquor Control Board of Ontario Other Other Other Other Other Other Municipal enterprises 16				2,			-, -
Liquor Control Board of Ontario Other Other 15 786	Ontario Housing Corporation		12	114,440	39,483	10,800	64,157
Other 15 786 - - 7 Municipal enterprises 16 -	Ontario Hydro		13	37,922	6,290	-	31,632
Municipal enterprises 16	Liquor Control Board of Ontario		14	-	-	-	-
17 34,986 5,329 8,767 20,8	Other		15	786	-	-	786
Subtotal 18 222,785 51,102 19,567 152,1	Municipal enterprises		16	-	-	-	-
ONTARIO NON-SPECIFIC GRANTS Community Reinvestment Fund 62 67,000 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,00 8,000 8	Other municipalities and enterprises		17	34,986	5,329	8,767	20,890
Community Reinvestment Fund 62		Subtotal	18	222,785	51,102	19,567	152,116
Special Transition Assistance	ONTARIO NON-SPECIFIC GRANTS						
Special Circumstances Fund 64 83,997 83,997 Municipal Restructuring Fund 65	Community Reinvestment Fund		62	67,000			67,000
Municipal Restructuring Fund 65 -	Special Transition Assistance		63	8,000			8,000
Subtotal 69	Special Circumstances Fund		64	83,997			83,997
Subtotal 69	Municipal Restructuring Fund		65	-			-
Name			61	-			-
Ontario specific grants 29 80,656 80,6 Canada specific grants 30 27,249 27,2 Other municipalities - grants and fees 31 33,152 33,1 Fees and service charges 32 600,813 600,8 Subtotal 33 741,870 741,8 OTHER REVENUES Trailer revenue and licences 34 - - 438,6 Licences and permits 35 438,610 - - 438,6 Rents, concessions and franchises 36 - - - 438,6 Fines 37 - - - - - 438,6 Rents, concessions and franchises 36 -		Subtotal	69	158,997			158,997
Canada specific grants 30 27,249 27,2 33,1 33,152 33,1 34,152 33,1 34,152 3	REVENUES FOR SPECIFIC FUNCTIONS		_				
Other municipalities - grants and fees 31 33,152 33,1 600,813 600,813 600,813 600,813 741,870 741,8 741,6 741,8			29				80,656
Subtotal 32 600,813 741,870	Canada specific grants		30				27,249
Subtotal 33 741,870 741,8			31				33,152
OTHER REVENUES Trailer revenue and licences 34 - - - 438,610 - - 438,610 - - 438,610 - - 438,610 - - 438,610 - - 438,610 - - 438,610 - - 438,610 - - - 438,610 - <	Fees and service charges		-				600,813
Trailer revenue and licences 34 - - - 438,610 - - 438,6 - - 438,6 - - 438,6 - - 438,6 - - 438,6 - - - 438,6 -<		Subtotal	33	741,870			741,870
Licences and permits 35 438,610 - - 438,6 Rents, concessions and franchises 36 - - - - - 438,6 - - - 438,6 - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>							
Rents, concessions and franchises 36 - - Fines 37 - - Penalties and interest on taxes 38 122,414 122,4 Investment income - from own funds 39 27,815 27,8 - other 40 - - Donations 70 1,698 1,6 Sales of publications, equipment, etc 42 - - Contributions from capital fund 43 - - Contributions from reserves and reserve funds 44 - - Contributions from non-consolidated entities 45 - -			<u> </u>		T		-
Fines Penalties and interest on taxes Investment income - from own funds - other Donations - other Donations Sales of publications, equipment, etc Contributions from capital fund Contributions from reserves and reserve funds Contributions from non-consolidated entities			-	438,610	-	-	438,610
122,4 122,4 122,4 122,4 122,4 122,4 122,4			-	-			-
Investment income - from own funds			-				
- other			_				
Donations 70 1,698 1,6 Sales of publications, equipment, etc 42 - - Contributions from capital fund 43 - - Contributions from reserves and reserve funds 44 - - Contributions from non-consolidated entities 45 - - 46 - - 47 - - 48 - - Subtotal 50 590,537 - - 590,5			-	27,815			27,815
Sales of publications, equipment, etc Contributions from capital fund Contributions from reserves and reserve funds Contributions from non-consolidated entities Subtotal Subtotal Subtotal			-	- 4 (00			- 4 (0)
Contributions from capital fund 43 - - Contributions from reserves and reserve funds 44 - - Contributions from non-consolidated entities 45 - - 46 - - - 47 - - - 48 - - 590,537 - - 590,5			_	1,698			1,698
Contributions from reserves and reserve funds 44 - - Contributions from non-consolidated entities 45 - - 46 - - 47 - - 48 - - 590,537 - - 590,537			-				-
Contributions from non-consolidated entities 45 - - 46 - - 47 - - 48 - - 590,537 - - 590,5			-	-			
46			-				
47	Contributions from non-consolidated entities		-				
48			-				
Subtotal 50 590,537 590,5			-				-
		Cubtat-1	-				
	TOT::		51	11,400,265	2,148,456	2,696,112	6,555,697

ANALYSIS OF TAXATION - OWN PURPOSES

Municipality

Penetanguishene T

2LT - OP

For the	year ended December 31, 1998. Levy	RTC/	RTC / RTQ	Tax	Taxable	Tax	Taxes
Levy Code 1	Purpose 2	RTQ 3	Description 4	Band 5	Assessment 7	Rate 8	Levied 9
1	General	СТ	Commercial - Full Occupied	0	27,736,013	0.963225	267,160
1	General	CX	Commercial - Vacant Land	0	552,200	0.674257	3,723
1	General	CU	Commercial - Excess Land	0	4,998,847	0.674257	33,705
1	General	FT	Farmland - Full Occupied	0	6,800	0.20275	14
1	General	IT	Industrial - Full Occupied	1	1,334,150	1.477335	19,710
1	General	IU	Industrial - Excess Land	1	102,505	1.151304	1,180
1	General	IT	Industrial - Full Occupied	2	2,670,425	1.575824	42,081
1	General	IT	Industrial - Full Occupied	3	4,602,320	1.96978	90,656
1	General	IX	Industrial - Vacant Land	1	199,500	1.151304	2,297
1	General General	MT PT	Multi-Residential - Full Occupied Pipeline - Full Occupied	0	8,619,895 976,000	2.074133 0.92973	178,788 9,074
1	General	RT	Residential/Farm - Full Occupied	0	336,578,960	0.92973	2,729,692
1	General		Managed Forest - Full Occupied	0	11,400	0.20275	23
	Ceneral	<u> </u>	managed Forest Tak occupied	Ů	11,100	0.20273	23
							
		1		}			
				ĺ			
				<u> </u>			
		-		-			
	Ī	1	İ	ı			

ANALYSIS OF TAXATION - OWN PURPOSES

Penetanguishene T

Municipality

2LT - OP

82,546

3,498,261

For the year ended December 31, 1998.

3100

3200

Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
		1					
		1					
		1					
		1					
2200			Total amalamantan tana				27 (42
3300 4000		1	Total supplementary taxes Subtotal levied by tax rate				37,612 3,415,715
4000			Subtotal levied by tax rate				3,413,/15
2200	Local Improvements						27 500
	Local Improvements						27,589
	Sewer and water service charges						54,957
	Sewer and water connection charges						
	Fire service charges Minimum tax (differential only)						
	Municipal drainage charges						
2800							
2900	Business improvement area						
	Railway rights-of-way						
	Utility transmission and utility corridors						
3000							
3600							02.54/

Subtotal special charges on tax bill

Total own purpose taxation

ANALYSIS OF TAXATION - SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Penetanguishene T

2LT - SB

Distribution by Purpose

				Dis	tribution by Purpose	•	
	Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
Residential / Multi Residential/ Farmland/Managed Forest	1	2	3	4	5	6	7
Residential and Farm - general		0.460000	1,548,263	984,069	107,209	384,887	72,098
- farmland pending development -		0.460000	-	-	-	-	-
- farmland pending development -		0.460000	-	-	-	-	-
Multi-residential -general		0.460000	39,652	26,990	2,562	8,113	1,987
- farmland pending development -		-	-	-	-	-	-
- farmland pending development -		-	-	-	-	-	-
Farmland		0.115000	21	2	6	13	-
Managed Forest		0.115000	-	-	-	-	-
		-	-	-	-	-	-
Subtotal Residential /MR/ F/MF		-	1,587,936	1,011,061	109,777	393,013	74,085
		_					
Subtotal Commercial			692,733	301,990	102,254	248,740	39,749
		_					
Subtotal Industrial			348,065	151,735	51,378	124,980	19,972
Disables		Г		1			
Pipeline Other		-	-	-	-	-	-
Supplementary Taxes		-	47,811	30,881	4,410	11,006	1,514
Subtotal levied by tax rate		_	2,676,545	1,495,667	267,819	777,739	135,320
Subtotal levied by tax rate		L	2,070,343	1,493,007	207,019	777,739	133,320
Railway rights-of-way			_		_	_	_
Utility transmission / distribution corridor			-	-	-	-	-
			-	-	-	-	-
Subtotal special charges on tax bills			-	-	-	-	-
		<u>L</u>	I		l.		
Total school board purposes			2,676,545	1,495,667	267,819	777,739	135,320
		<u> </u>					

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

2UT 5

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

		LEVIES ON SUPPORTING MUNICIPALITIES levies for special purposes (please specify									DIRECT BILLINGS ON RATEPAYERS water service charges sewer service cha			
				levies for s	pecial purposes (p	lease specify		_			water serv	rice charges	sewer serv	rice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	1 2													
	3													
	3													
	5													
	6													
	7										<u> </u>			
	8										 			
	9						 				 			
	10													
	11	-												
	12													
	13													
	14													
	15													
	16													
	17													
	18													
	19													
	20													
	21													
	22													
	23													
	24													
	25													
	26									<u> </u>				
	27													
	28													
	29													
	30													
	31													
	32													
	33													
	34													
	35													

Municipality

This Schedule Not Required For This Municipality

2UT 5

For the year ended December 31, 1998.

LEVIES ON SUPPORTING MUNICIPALITIES

DIRECT BILLINGS ON RATEPAYERS

				levies for sp	pecial purposes (pl	ease specify					water serv	ice charges	sewer serv	vice charges
Municipalities which support the upper tier	Municipal Code	levy for general purposes *						Payments in lieu of taxes	share of supplementary taxes	total levies	residences	all other properties	residences	all other properties
		3	4	5	6	17	22	20	7	8	9	10	11	12
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
	36													
	37													
	38													
	39													
	40													
	41													
	42													
	43													
	44													
	45													
	46													
	Total 47	-	-	-	-		-	-	-	-	-	-	-	
				<u> </u>	<u>I</u>		<u> </u>	<u> </u>	<u>i</u>		<u> </u>	<u> </u>	<u> </u>	

ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

Penetanguishene T

For the year ended December 31, 1998.

			Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
			1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	-
Protection to Persons and Property						
Fire		2	-	-	-	-
Police		3	-	-	-	1,09
Conservation Authority		4	5,032	-	-	-
Protective inspection and control		5	-	-	-	-
Emergency measures	Subtotal	6	5,032		-	1,09
			2,11			,,,,
Transportation services Roadways		8	54,789	_	_	9,98
Winter Control		ا و	1,350	-	-	7,70
Transit		10	1,330		-	
Parking		11	_		_	
Street Lighting		12	_		-	
Air Transportation		13	-	-	-	
		14	-	-	-	65,01
	Subtotal	15	56,139	-	-	75,00
Environmental services						
Sanitary Sewer System		16	-	-	-	-
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	87,29
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
		22	-	-	-	-
	Subtotal	23	-	-	-	87,29
Health Services Public Health Services						
		24	-	-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals Ambulance Services		26 27		<u> </u>	-	•
Cemeteries		28	-		-	-
		29	-		-	<u> </u>
	Subtotal	30	_			
Social and Family Services	Subtotu	-				
General Assistance		31	-	-	-	
Assistance to Aged Persons		32	-	-	-	-
Assistance to Children		33	-		-	-
Day Nurseries		34	-	-	-	-
		35	-	-	-	-
	Subtotal	36	-	-	-	-
Social Housing		90	-	-	-	-
Posteration and Cultural Samilar						
Recreation and Cultural Services Parks and Recreation		37	_		8,000	404,01
Libraries		38	12,780	<u> </u>	25,152	11,86
Other Cultural		39	6,705	27,249	-	13,37
	Subtotal	40	19,485	27,249	33,152	429,26
Planning and Development			,	, ·	, -	.,
Planning and Development		41	-	-	-	8,15
Commercial and Industrial		42	-	-	-	
Residential Development		43	-	-	-	-
Agriculture and Reforestation		44	-	-	-	-
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal	47	-	-	-	8,15
Electricity		48	-	-	-	-
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	80,656	27,249	33,152	600,81

3

For the year ended December 31, 1998.

Municipality **ANALYSIS OF REVENUE FUND** Penetanguishene T **EXPENDITURES**

		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		1 445,43	9 -	314,058	345,776		_	1,105,27
Protection to Persons and Property			-	0.1,000	0.0,			.,,
Fire		2 133,92	-	43,550	-	-	34,190	211,66
Police		3 42,44	-	648,169	24,000	-	-	714,612
Conservation Authority		4 -	-	-	-	-	-	-
Protective inspection and control		5 88,37	7 -	37,009	264,000	-	-	389,386
Emergency measures		6 -	-	-	-	-	-	
	Subtotal	7 264,74	-	728,728	288,000	-	34,190	1,315,663
Transportation services								
Roadways		8 300,81		543,575	171,900	-	-	1,016,289
Winter Control		9 18,09		37,694	-	-	-	55,793
Transit		10 -	-	-	-	-	-	•
Parking Street Lighting		11 -	-	-	-	-	-	-
Air Transportation		13 -	-	<u>-</u>	-	60,162	-	60,162
		14 34,94	9 -	20,065	10,002	-	-	65,016
		15 353,86		601,334	181,902	60,162	-	1,197,260
Environmental services								
Sanitary Sewer System		16 158,35	6 469,689	188,185	193,017	-	- 34,190	975,057
Storm Sewer System		17 -	-	-	-	-	-	-
Waterworks System		18 169,84		269,604	59,527	-	-	817,442
Garbage Collection		19 -	-	-	-	-	-	-
Garbage Disposal Pollution Control		20 -	-	-	-	-		-
		22 -	-	-	-	-	-	
		23 328,19		457,789	252,544		- 34,190	1,792,499
Health Services			100,100	,			2.,	.,,
Public Health Services		- 24	-	-	-	1	-	-
Public Health Inspection and Control		25 -	-	-	-	-	-	-
Hospitals		26 -	-	-	-	-	-	-
Ambulance Services		27 -	-	-	-	-	-	-
Cemeteries		28 -	-	-	-	-	-	-
		29 -	-	-	-	-	-	-
Social and Family Services	Subtotal	30 -	-	-	-	-	-	-
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		37 396,08	-	267,972	97,769	-	-	761,826
Libraries		38 110,86		64,692	1,185	-	-	176,741
Other Cultural		39 42,55	1 -	28,807	750	-	-	72,108
	Subtotal	40 549,50	0 -	361,471	99,704	-	-	1,010,675
Planning and Development								
Planning and Development		53,06	+	6,569	-	-	-	59,635
Commercial and Industrial		42 -	-	47,366	-	-	-	47,366
Residential Development Agriculture and Reforestation		44 -	-	9,492	-		-	9,492
Tile Drainage and Shoreline Assistance		45 -	-	-	-	-	-	<u> </u>
		46 -	-	-	-	-	-	
	Subtotal	47 53,06		63,427	-	-	-	116,493
Electricity		48 -	-	-	-	-	-	-
Gas		49 -	-	-	-	-	-	-
Telephone		50 -	-	-	-	-	-	-
	Total	51 1,994,80	8 788,160	2,526,807	1,167,926	60,162		6,537,863

Municipality

ANALYSIS OF CAPITAL OPERATION

Penetanguishene T

9

For the year ended December 31, 1998.			
			1 \$
		-	,
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year		1	396,748
Source of Financing			
Contributions from Own Funds Revenue Fund		2	450,114
Reserves and Reserve Funds		3	539,059
	Subtotal	4	989,173
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation		5	-
Ontario Financing Authority		7	<u> </u>
Commercial Area Improvement Program Other Ontario Housing Programs		10	-
Ontario Clean Water Agency		11	-
Tile Drainage and Shoreline Property Assistance Programs		12	-
Serial Debentures		13	-
Sinking Fund Debentures Long Term Bank Loans		14 15	-
Long Term Reserve Fund Loans		16	-
		17	-
	Subtotal *	18	-
Grants and Loan Forgiveness Ontario		20	439,789
Canada		21	-
Other Municipalities	:	22	36,000
	Subtotal	23	475,789
Other Financing Prepaid Special Charges		24	_
Proceeds From Sale of Land and Other Capital Assets		25	-
Investment Income			
From Own Funds Other		26 27	-
Donations		27 28	51,214
		30	-
	:	31	-
		32	51,214
A. D. e.	Total Sources of Financing	33	1,516,176
Applications Own Expenditures			
Short Term Interest Costs		34	-
Other		35	1,135,508
Transfer of Proceeds From Long Term Liabilities to:	Subtotal	36	1,135,508
Other Municipalities	:	37	-
Unconsolidated Local Boards		38	-
Individuals		39 40	-
Transfers to Reserves, Reserve Funds and the Revenue Fund		41	2,900
,	Total Applications	42	1,138,408
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Yea	r	43	18,980
Amount Reported in Line 43 Analysed as Follows: Unapplied Capital Receipts (Negative)		44	-
To be Recovered From:			
- Taxation or User Charges Within Term of Council		45	18,980
Proceeds From Long Term Liabilities Transfers From Reserves and Reserve Funds		46 47	-
		48	-
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	18,980
* - Amount in Line 18 Raised on Behalf of Other Municipalities		19	
randancini Eme to naised on benati of Other municipatities		''	-

Municipality

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

Penetanguishene T

6

				CAPITAL GRANTS		
			Ontario Grants	Canada Grants	Other municipalities	TOTAL OWN EXPENDITURES
		-	1 \$	2 \$	3 \$	4 \$
General Government		1	-	-	-	28,26
Protection to Persons and Property						·
Fire		2	-	-	-	81,66
Police		3	-	-	-	-
Conservation Authority		4	-	-	-	-
Protective inspection and control		5 6	-		-	-
Emergency measures	Subtotal	7	-	-	-	81,66
Transportation services	5423544					0.,00
Roadways		8	439,789	-	36,000	601,46
Winter Control		9	-	-	-	-
Transit		10	-	-	-	-
Parking		11	-	-	-	-
Street Lighting		12	-	-	-	-
Air Transportation		13 14	-	-	-	11,40
	Subtotal	15	439,789	-	36,000	612,86
Environmental services	Subtotui	.,	437,707		30,000	012,00
Sanitary Sewer System		16	-	-	-	28,46
Storm Sewer System		17	-	-	-	-
Waterworks System		18	-	-	-	45,28
Garbage Collection		19	-	-	-	-
Garbage Disposal		20	-	-	-	-
Pollution Control		21	-	-	-	-
	Subtotal	22	-	-	-	4,60 78,35
Health Services	Subtotal	23				76,33
Public Health Services		24	-	-	-	-
Public Health Inspection and Control		25	-	-	-	-
Hospitals		26	-	-	-	10,03
Ambulance Services		27	-	-	-	-
Cemeteries		28	-	-	-	-
	Subtotal	29 30	-	-	-	10,03
Social and Family Services	Subtotal	30	-	-	-	10,03
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		90	-	-	-	-
Parks and Recreation		37	-	-	-	126,73
Libraries		38	-	-	-	76,95
Other Cultural		39	-	-	-	57,50
	Subtotal	40	-	-	-	261,19
Planning and Development						
Planning and Development		41	-	-	-	-
Commercial and Industrial Residential Development		42 43	-		-	16,80 5,95
Residential Development Agriculture and Reforestation		43	-	-	-	5,95
Tile Drainage and Shoreline Assistance		45	-	-	-	-
		46	-	-	-	-
	Subtotal		-	-	-	22,75
Electricity		48	-	-	-	40,37
Gas		49	-	-	-	-
Telephone		50	-	-	-	-
	Total	51	439,789	-	36,000	1,135,50

Municipality

ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Penetanguishene T

7

		1 \$
General Government	1[· · · · · · · · · · · · · · · · · · ·
Protection to Persons and Property		
Fire	2	-
Police	3	47,000
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
	Subtotal 7	-
Transportation services		
Roadways Winter Control	8	47,000
	9	100,740
Transit	10	-
Parking Street Lighting	11	-
	12	-
Air Transportation	13	-
	14	-
Environmental services	Subtotal 15	-
Sanitary Sewer System	16	100,740
Storm Sewer System	17	1,951,91
	17	1,951,91
Waterworks System		1 550 24/
Garbage Collection	19 20	1,559,260
Garbage Disposal Pollution Control	,	-
	21	
	,	
Health Services	Subtotal 23	-
Public Health Services	24	3,511,171
Public Health Inspection and Control	25	3,311,17
Hospitals	26	
Ambulance Services	27	
Cemeteries	28	
	29	
	Subtotal 30	
Social and Family Services	Subtotat	
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	-
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	_

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Penetanguishene T

8

		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 8,911
: To other		3,650,000
	Subtotal	4 3,658,911
Plus: All debt assumed by the municipality from others		5 -
Less: All debt assumed by others		
:Ontario		-
:School boards		7 -
:Other municipalities		8 -
	Subtotal	9 -
Less: Ontario Clean Water Agency debt retirement funds - sewer		o -
· water		1 -
Own sinking funds (actual balances)		'
- general	1	2 -
- enterprises and other		3 -
		4 -
		5 3,658,911
Amount reported in line 15 analyzed as follows:		-,,-
Sinking fund debentures	1	6 -
Instalment (serial) debentures	1	7 3,658,911
Long term bank loans	1	8 -
Lease purchase agreements	1	9 -
Mortgages	2	.0 -
Ontario Clean Water Agency	2	
Long term reserve fund loans	2	.3 -
-	2	.4 -
		\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		,
U.S. dollars - Canadian dollar equivalent included in line 15 above	2	.5 -
- par value of this amount in U.S. dollars	2	-
Other - Canadian dollar equivalent included in line 15 above	2	
- par value of this amount in	2	.8
		\$
3. Interest earned on sinking funds and debt retirement funds during the year		
Own funds	7	.9
Ontario Clean Water Agency - sewer	3	-
- water	3	-
		\$
4. Actuarial balance of own sinking funds at year end	5	
		\$
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	3	-
Total liability under OMERS plans		
- initial unfunded		-
- actuarial deficiency	5	-
Total liability for own pension funds - initial unfunded		-
		· -
- actuarial deficiency		
Outstanding loans guarantee	:	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be		
- hospital support	3	
- university support		-
- leases and other agreements		-
Other (specify)		-
		-
		-
		-

ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

Penetanguishene T

8

6. Ontario Clean Water Agency Provincial Projects							
						total	
						outstanding	
					accumulated surplus (deficit)	capital obligation	debt charges
				Í		2	3
					1		
					\$	\$	\$
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							:-tt
					i	principal	interest
						1	2
						\$	\$
Recovered from the consolidated revenue fund - general tax rates					50	283,891	206,412
					50	203,091	200,412
- special are rates and special charges							
- benefiting landowners					52	25,206	5,368
- user rates (consolidated entities)					53	131,855	135,428
Recovered from reserve funds					54	-	-
Recovered from unconsolidated entities - hydro					55	-	_
- gas and telephone					57	-	-
- gas and tetephone					56	-	-
					58		
					59	-	-
				Total	78	440,952	347,208
				TOLAI	78	440,932	347,206
Line 78 includes:					i		
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	recovera	ble from	recovera	ble from
		consolidated r		reserve		unconsolida	
	_	principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1999	60	423,911	296,863	-	-	-	-
2000	61	322,000	259,046	-	-	-	-
2001	62	332,000	232,336	-			
2002	63				-	-	-
	03	356,000	205,199	-	-	-	-
2003	64	356,000 330,000	205,199 176,333	-			
2003 2004 - 2008	_				-	-	-
	64	330,000	176,333	-	-	-	-
2004 - 2008	64 65	330,000	176,333	-	-	-	-
2004 - 2008 2009 onwards	64 65 79	330,000 1,895,000 -	176,333 158,289	-	- - -	· ·	- - -
2004 - 2008 2009 onwards interest to be earned on sinking funds *	64 65 79 69	330,000 1,895,000 - - -	176,333 158,289 - -			- - - -	- - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	64 65 79 69 70	330,000 1,895,000 - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		- - - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		- - - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		- - - - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		- - - - - - - - - - - - - - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·	- - - - - - -	
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		- - - - - - - - - - - - - - - -
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·	- - - - - - -	1 5
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·	- - - - - - - - - - 72	1 \$
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·	- - - - - - - - - 72 73 74	1 5
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -	· · · · · · · · · · · · · · · · · · ·		1 5
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75	1 \$
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75	1 5
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75 76	1 \$
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002 2003	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75	1 5
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002 2003	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75 76 77	1 \$
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002 2003	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -			1 \$
2004 - 2008 2009 onwards interest to be earned on sinking funds * Downtown revitalization program Total * Includes interest to earned on Ontario Clean Water Agency debt retirement fund 9. Future principal payments on EXPECTED NEW debt 1999 2000 2001 2001 2002 2003	64 65 79 69 70	330,000 1,895,000 - - -	176,333 158,289 - - -	- - - -		72 73 74 75 76 77	1 \$

Municipality		
	Penetanguishene T	

9LT

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		2,124,611	21,089	2,145,700	-	-	-	-	-	-
Special pupose levies Water rate	2		-	-		-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-			-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
	7		-	-	-	-	-	-	-	-	-
	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		51,102	-	51,102	-	-	-	-	-	-
Subtotal levied by tax rate general	11	48,346	2,175,713	21,089	2,196,802	2,097,354	-	51,102	-	2,148,456	-
Special purpose levies Water	12		_	_	_	_	_	_	_	_	
Transit	13	-	-	_	-	-	-	-	-	-	_
Sewer	14		-	-	-	-		-	-	-	-
Library	15	-	-	-	-	-	-	-	-	-	-
	16	_	-	-	-	-	-	-	-	-	-
	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	- 1	-	-	- 1	-	-
	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	48,346	2,175,713	21,089	2,196,802	2,097,354	-	51,102	-	2,148,456	-

Municipality	
	Penetanguishene T

9LT

For the year ended December 31, 1998.

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

		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	-	1,167,097	21,262	-	1,188,359	1,181,742	6,637	-	1,188,379	20
	63	-	315,845	464	-	316,309	313,925	2,384	-	316,309	-
French Language Public DSB (specify)											
	64	-	267,739	1,323	-	269,062	267,819	1,237	-	269,056	(
	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
	93	-	782,413	3,495	-	785,908	777,739	8,156	-	785,895 -	13
	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
	95	-	136,162	312	-	136,474	135,320	1,154	-	136,474	
	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	2,669,256	26,856	-	2,696,112	2,676,545	19,568	-	2,696,113	,

Municipality

CONTINUITY OF RESERVES AND RESERVE FUNDS

Penetanguishene T

10

			1 \$
Balance at the beginning of the year		1	1,244,281
Revenues Contributions from revenue fund			747.042
Contributions from capital fund		2	717,812 2,900
Development Charges Act		67	465,048
Lot levies and subdivider contributions		60	-
Recreational land (the Planning Act)		61	40,702
Investment income - from own funds		5	22,49
- other		6	-
		9	33,79
		10	-
		11	-
		12	-
	Total revenue	13	1,282,75
Expenditures		Ī	
Transferred to capital fund		14	539,05
Transferred to revenue fund		15	-
Charges for long term liabilities - principal and interest		16	-
		63	-
.		20	-
		21	-
	Total expenditure	22	539,05
		ľ	
Balance at the end of the year for:			
Reserves		23	1,294,19
Reserve Funds		24	693,79
	Total	25	1,987,98
Analysed as follows:			
Reserves and discretionary reserve funds: Working funds		26	151,03
Contingencies		27	410,45
Contingencies			410,43
Ontario Clean Water Agency funds for renewals, etc			
- sewer		28	-
- water		29	-
Replacement of equipment		30	20,87
Sick leave		31	5,20
Insurance		32	-
Workers' compensation		33	-
Capital expenditure - general administration		34	-
- roads		35	128,19
- sanitary and storm sewers		36	95,30
- parks and recreation		64	111,52
- library		65	41,33
- other cultural		66	10,09
		38	160,40
- water			-
- water - transit		39	
		ŀ	-
- transit		39	-
- transit - housing		39 40	- 99,92
transithousingindustrial development		39 40 41	- 99,92
transithousingindustrial developmentother and unspecified		39 40 41 42	99,92 171,38
- transit - housing - industrial development - other and unspecified Waterworks current purposes		39 40 41 42 49	99,92 171,38
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes		39 40 41 42 49 50	99,92 171,38 - - -
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes		39 40 41 42 49 50 51	99,92 171,38 - - - - 50
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes		39 40 41 42 49 50 51	99,92 171,38 - - - 50 24,69
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds:		39 40 41 42 49 50 51 52 53 54	99,92 171,38 - - - 50 24,69 2,32
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds: Development Charges Act		39 40 41 42 49 50 51 52 53 54	99,92 171,38 - - - 50 24,69 2,32
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions		39 40 41 42 49 50 51 52 53 54 68 44	99,92 171,38 - - - 50 24,69 2,32 512,87
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act)		39 40 41 42 49 50 51 52 53 54 68 44 46	99,92 171,38 - - - 50 24,69 2,32
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions		39 40 41 42 49 50 51 52 53 54 68 44	99,92 171,38 - - - 50 24,69 2,32
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Cobligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act)		39 40 41 42 49 50 51 52 53 54 68 44 46	99,92 171,38 - - - 50 24,69 2,32 512,87 - 41,86
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues		39 40 41 42 49 50 51 52 53 54 68 44 46 45	99,92 171,38 - - - 50 24,69 2,32 512,87 - 41,86
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment		39 40 41 42 49 50 51 52 53 54 44 46 45 47	99,92 171,38 - - - 50 24,69 2,32 512,87 - 41,86
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization		39 40 41 42 49 50 51 52 53 54 68 44 46 45 47 48	99,92 171,38
- transit - housing - industrial development - other and unspecified Waterworks current purposes Transit current purposes Library current purposes Obligatory reserve funds: Development Charges Act Lot levies and subdivider contributions Recreational land (the Planning Act) Parking revenues Debenture repayment Exchange rate stabilization		39 40 41 42 49 50 51 52 53 54 68 44 46 45 47 48 55	99,92' 171,38: 50: 24,69: 2,32: 512,87: - 41,86:

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

Municipality	
	Penetanguishene T

For the year ended December 31, 1998.

	1	\$ 638,491 - 1,648 - 5,656 23,677 121,493 971,083 789,050 198,759	portion of cash not in chartered banks portion of taxes receivable for business taxes
Cash Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	2 3 - 4 5 6 7 8	- 1,648 - 5,656 23,677 121,493 971,083	portion of taxes receivable for business taxes
Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	2 3 - 4 5 6 7 8	- 1,648 - 5,656 23,677 121,493 971,083	portion of taxes receivable for business taxes
Accounts receivable Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	2 3 - 4 5 6 7 8	- 1,648 - 5,656 23,677 121,493 971,083	portion of taxes receivable for business taxes
Canada Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	3 - 4 5 6 7 8	5,656 23,677 121,493 971,083 789,050	receivable for business taxes
Ontario Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	3 - 4 5 6 7 8	5,656 23,677 121,493 971,083 789,050	receivable for business taxes
Region or county Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	4 5 6 7 8	5,656 23,677 121,493 971,083 789,050	receivable for business taxes
Other municipalities School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	5 6 7 8	5,656 23,677 121,493 971,083 789,050	receivable for business taxes
School Boards Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	6 7 8	23,677 121,493 971,083 789,050	receivable for business taxes
Waterworks Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	7 8 9	121,493 971,083 789,050	receivable for business taxes
Other (including unorganized areas) Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	8 9	971,083 789,050	business taxes
Taxes receivable Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	9	789,050	
Current year's levies Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)			22.40
Previous year's levies Prior year's levies Penalties and interest Less allowance for uncollectables (negative)			22.422
Prior year's levies Penalties and interest Less allowance for uncollectables (negative)	10	198 759	22.122
Penalties and interest Less allowance for uncollectables (negative)		170,737	23,692
Less allowance for uncollectables (negative)	11	169,744	24,373
	12	120,367	14,745
Investments	13 -	15,837	- 12,837
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	46,470	portion of line 20
Capital outlay to be recovered in future years	19	3,658,911	for tax sale / tax
Deferred taxes receivable	60		registration
Other long term assets	20	389,288	389,287
	Total 21	7,115,504	

11

ANALYSIS OF CONSOLIDATED YEAR END BALANCES

unicipality		
	Penetanguishene T	

For the year ended December 31, 1998.

			portion of loans not
LIABILITIES			portion of loans not from chartered banks
Current Liabilities			
Temporary loans - current purposes	22	200,000	-
- capital - Ontario	23	-	
- Canada	24	-	
- Other	25	-	
Accounts payable and accrued liabilities Canada	26	-	
Ontario	27	-	
Region or county	28	- 14,714	
Other municipalities	29	-	
School Boards	30	-	
Trade accounts payable	31	554,653	
Other	32		
Other current liabilities	33		
New Least New York Plants			
Net long term liabilities Recoverable from the Consolidated Revenue Fund			
- general tax rates	34	3,658,911	
- special area rates and special charges	35		
- benefitting landowners	36		
- user rates (consolidated entities)	37		
Recoverable from Reserve Funds	38		
Recoverable from unconsolidated entities	39		
Less: Own holdings (negative)	40		
Reserves and reserve funds	41	1,987,981	
Accumulated net revenue (deficit)		, ,	
General revenue	42	2,954	
Special charges and special areas (specify)			
	43	-	
	44	-	
	45	-	
	46	-	
Consolidated local boards (specify)			
Transit operations	47	-	
Water operations	48	-	
Libraries	49	17,039	
Cemetaries	50	-	
Recreation, community centres and arenas	51	-	
	52	10,967	
	53	-	
	54	-	
	55	-	
Region or county	56	-	
School boards	57	-	
Unexpended capital financing / (unfinanced capital outlay)	58	- 18,980	
	Total 59	7,115,504	

11

Municipality
Penetanguishene T

12

STATISTICAL DATA

For the year ended December 31, 1998.					
					1
Number of continuous full time employees as at December 31				ı	
Administration				1	7
Non-line Department Support Staff				2	2
Fire				3	1
Police				4	-
Transit Public Works				6	- 15
Health Services				7	- 13
Homes for the Aged				8	
Other Social Services				9	-
Parks and Recreation				10	6
Libraries				11	1
Planning				12	1
			Total	13	33
				continuous full time employees	
				December 31	other
				1	2
2. Total expenditures during the year on:				\$	\$
Wages and salaries			1		257,347
Employee benefits			1	5 270,378	20,318
					1
3. Poductions of the roll during the year (leaves the manifelative and a					\$
 Reductions of tax roll during the year (lower tier municipalities only) Cash collections: Current year's tax 				16	7,605,216
Previous years' tax				17	507,608
Penalties and interest				18	118,989
			Subtotal	19	8,231,813
Discounts allowed				20	-
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts				25	55,296
- recoverable from upper tier				90	34,576
- recoverable from school boards				91	93,912
Transfers to tax sale and tax registration accounts The Municipal Elderly Residents' Assistance Act - reductions				26 27	· .
- refunds				28	
Tax relief to low income seniors and disabled persons under various Acts				20	
including section 373 of the Municipal Act					
- deferrals				92	-
- cancellations				93	-
- other				94	
Rebates to eligible charities under section 442.1 of the Municipal Act				2 %	
- recoverable from general municipal accounts			9	5 -	-
- recoverable from upper tier			9	-	-
- recoverable from school boards			9	7 -	-
Rebates under section 442.2 of the Municipal Act					
- commercial properties				98	-
- industrial properties				99	-
		Total reductions		80 29	8,415,597
		rotat reductions		- 7	0,113,377
Amounts added to the tax roll for collection purposes only				30	132,096
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	19,980,227
Due date of last installment (YYYYMMDD)				33	19,980,430
Final billings: Number of installments Due date of first installment (YYYYMMDD)				34	19 980 930
Due date of first installment (YYYYMMDD) Due date of last installment (YYYYMMDD)				35 36	19,980,930 19,981,130
				30[\$
Supplementary taxes levied with 1999 due date				37	-
}					
5. Projected capital expenditures and long term					
financing requirements as at December 31			long	torm financing require	mants
			iong approved by	term financing require submitted but not	forecast not yet
		gross expenditures	the O.M.B. or Concil	yet approved by O.M.B. or Council	submitted to the O.M.B or Council
		expenditures 1	or Concil	3	4
Estimated to take place		\$	\$	\$	\$
in 1999	58	8 -	-	-	-
in 2000	59	9 -	-	-	-
in 2001	60	-	-	-	-
in 2002	61		-	-	-
in 2003	62		-	-	-
,			-	-	-
Total	63	-			

Municipality

Penetanguishene T

12

CT	- A -	ric-	TIC	A I	D A	T A
`	Δ	I I\	I I(.	ΔΙ	ι)Δ	

					balance of fund 1	loans outstanding 2
					\$	\$
6. Ontario Home Renewal Plan trust fund at year end				82	55,680	28,449
7. Analysis of direct water and sewer billings as at December 31						
		Ī	number of residential	1998 billings residential	all other	computer use
			units	units	properties	only
Water			1	2 \$	3 \$	4
In this municipality		39	2,640	697,548	-	
In other municipalities (specify municipality)			,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,			
		40	-	-	-	-
		41 42		-	-	-
		43	-	-	-	-
		64	-	-	-	-
		Ī	number of	1998 billings		
			residential units	residential units	all other properties	computer use only
Sewer		Ī	1	2	3	4
In this municipality		44	2,535	716,369	-	
In other municipalities (specify municipality)						
		45 46	-	-	-	-
		47	-	-	-	-
		48	-	-	-	1
		65	-	-	-	-
					water	sewer
North and Constitution to the forest to the constitution of the co					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				other		
			own	municipalities,		
		Г	municipality 1	school boards 2	Province 3	Federal 4
			\$	\$	\$	\$
Own sinking funds		83	-	-	-	-
9. Borrowing from own reserve funds						1
					·	\$
Loans or advances due to reserve funds as at December 31					84	15,093
10. Joint boards consolidated by this municipality						
					this municipality's	
			total board	contribution from this	share of total municipal	for computer
		-	expenditure	municipality	contributions	use only
			1 \$	2 \$	3 %	4
name of joint boards		Ī				
-		53	-	-	-	-
		54 55	· .	-	-	-
		56	-	-	-	-
		57	-	-	-	-
11. Applications to the Ontario Municipal Board or to Council						
			tile drainage, shoreline assist-			
			ance, downtown revitalization,	other	other	
			electricity gas, telephone	submitted to O.M.B.	submitted to Council	total
		Г	1	2	4	3
		L	\$	\$	\$	\$
Approved but not financed as at December 31, 1997		67	-	-	180,208	180,208
Approved in 1998 Financed in 1998		68 69	<u> </u>	-	-	-
No long term financing necessary		70	-	-	-	-
Approved but not financed as at December 31, 1998		71	-	-	180,208	180,208
Applications submitted but not approved as at Decemeber 31, 1998		72	-	-	-	-
12. Forecast of total revenue fund expenditures						
-21. Security of total revenue rund expenditures	1999		2000	2001	2002	2003
	1		2	3	4	5 ¢
	73	-	\$	\$ -	\$ -	\$
	/3		•	-	-	-
13. Municipal procurement this year						
					1	2 \$
Total construction contracts awarded				85	-	-
Construction contracts awarded at \$100,000 or greater				86	-	-

ANALYSIS OF USER FEES

Penetanguishene T

program / service	FIR Schedule 3 Line No.		unit of neasure	minimum rate per unit	maximum rate per unit	annual revenue	comments
			1	2	3	4	5
				\$	\$	\$	
		1					
		2					
		3					
		4					
		5					
		6					
		7					
		8					
		9 10					
		11					
		12					
		13					
		14					
		15					
		16					
		17					
		18					
		19					
		20					
l	Subtotal	21					
All other user fees	-	22				600,813	
	Total	23				600,813	ı

Municipality

Penetanguishene T

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

Phase-in programs under section 3/2 of the Mun	ncipal Act		residential	multi- residential	commercial	office buildings	shopping centres 5	parking lots/ vacant land	industrial 7
No. of years of the program	(#)	1	<u> </u>	2 -	3 -	4		6	
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3 4	-	-	-	-	-	-	-
Total adjustments for the year Minimum threshold amount:	(\$)	4	-	-	-	-	-	-	-
- 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 1	farmland 2	managed forest 3	pipeline 4	new multi- residential 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	-	-	<u>-</u>	_	_		
Total adjustments for the year	(\$)	16	-	-	-	-	-		
Minimum threshold amount:	(+)								
- dollar value	(\$)	17	-	-	-	-	-		
- per cent value Phase-in rate	(%)	18	-	-	-	-	-		
Properties decreasing:	(%)	19	-	-	-	-	-	-	
No. of properties affected within class	(#)	20	-	-	-	-	-		
Total adjustments for the year	(\$)	21	-	-	-	-	-		
Minimum threshold amount: - dollar value	(¢)								
- dollar value - per cent value	(\$) (%)	22 23	-		-	-	-	-	
Phase-in rate	(%)	24	<u> </u>	<u> </u>	- -	-	-	1	
		_						•	
Rebate programs under section 442.2 of the Mur			commercial 1	office buildings 2	shopping centres 3	parking lots/ vacant land 4	industrial 5	large industrial 6	
No. of years of the program Total no.of properties in class	(#) (#)	25 26	-		-	-	-	-	
No. of properties affected within class	(#)	27	-	-	-	-	-	-	
Total adjustments for the year	(\$)	28	-	-	-	-	-	-	
Minimum threshold amount:									
- dollar value	(\$)	29	-	-	-	-	-	-	
- per cent value Assessment value to qualify:	(%)	30	-	-	-	-	-	-	
- minimum	(\$)	31	-	-	-	-	-	-	
- maximum	(\$)	32	-	-	-	-	-	-	
3. 2.5% Capping programs under section 447.1 of t	he Municip	al Act	multi- residential 1	commercial 2	office buildings 3	shopping centres 4	parking lots/ vacant land 5	industrial 6	large industrial 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 pro	ogram unde	r sect	ion 447.35 of the A multi- residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
Total no. of properties in class	(#)	F	1	2	3	4	5 I	6	7
Budgetary levy change	(#) (%)	38 39	17 5	- 3	-	-	-	22 3	-
Properties increasing:	(70)		3	3	-	-	-	3	-
No. of properties affected within class	(#)	40	11	45	-	-	-	6	-
Total tax increase phase-ins for year			44.620	19,752	-	-	-	1,102	-
	(\$)	41	14,620					0 (74	-
Total tax adjustments for the year	(\$) (\$)	41 42	34,558	76,852	-	-	-	9,674	
		-			-	-	-	9,674	_
Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine	(\$)	42	34,558	76,852				·	-
Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine decrease phase-in	(\$) (#) (%)	42 43 44	34,558 4 10	76,852 133	-	-		16	-
Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine decrease phase-in Total tax decrease phase-ins for year	(\$) (#) (%) (\$)	42 43 44 45	34,558 4 10 3,132	76,852 133 10 199,466	-		-	16 10 236,745	-
Total tax adjustments for the year Properties decreasing: No. of properties affected within class Percentage used to determine decrease phase-in	(\$) (#) (%)	42 43 44	34,558 4 10	76,852 133	-	-		16	

17