
2004 Financial Information Return Comparison Report

**Municipalities Within The
County of Renfrew
October 2006**

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INTRODUCTION

In September 2006 the Finance and Administration Committee of County Council received a report from the Finance Department containing comparative financial information for Ontario Counties. This report included data for the 13 municipalities included within the Eastern Ontario Warden's Caucus as well as the 14 municipalities included within Western Ontario Warden's Caucus.

Following this presentation, the Finance Department was asked to table a similar report for the 17 lower tier municipalities within Renfrew County, as well as the City of Pembroke.

METHODOLOGY

The Finance Department was able to source all of the information contained in our report from a website created the Ministry of Municipal Affairs and Housing (MMAH) which can be found at <http://csconramp.mah.gov.on.ca/fir/welcome.htm>. The most recent financial data available for all municipalities was the 2004 FIR data.

The FIR is the main data collection tool used by the Ministry of Municipal Affairs and Housing to collect financial and statistical information on Municipalities. The FIR is a standard document comprised of a number of Schedules which are updated each year to comply with current legislation and reporting requirements.

To complete the FIR, each municipality begins by downloading the FIR from this website. The municipality then enters information into the FIR electronically, and once completed, submit the FIR via email to FIR@mah.gov.on.ca. At the Ministry of Municipal Affairs and Housing, the FIR data is then stored in the Municipal Database. Since the FIR is a standard document which is collected from every municipality each year, the Municipal Database has evolved into a vast library of relational municipal financial information dating back to 1977.

All Ontario municipalities are required to file this Annual Financial Information Return (FIR) with the MMAH before May 31st each year. The Finance Department extracted the entire FIR report for each municipality and the created a summary worksheet of selected data to be included within this report.

The municipalities included within this report do not all offer the same level of services, and as a result, the following summaries are not always comparable. However, the analysis does provide a framework that allows for a general comparison of financial position.

General Statistics

The following chart represents comparative general statistics for these municipalities, sources from Statistics Canada.

COUNTY/REGIONS:	POPULATION (2001):	GEO SIZE (square km):	POP CHANGE 1996-01 (%):	Households ** 2005 Mun Dir	POP DENSITY (per sq km):	Avg EARNINGS full time (\$):	UNEMP RATES:
Admaston/Bromley Township	2,824	520.51	-0.5	1293	5.4	34,365	6.0
Town of Arnprior	7,192	13.03	1.1	3165	552	42,989	7.2
Bonnechere Valley Township	3,591	589.88	-0.9	2270	6.1	27,924	8.6
Brudenell, Lyndoch & Raglan Township	1,565	702.80	-2.9	1091	2.2	23,268	13.6
Town of Deep River	4,135	50.87	-7.9	1924	81.3	52,462	3.9
Greater Madawaska Township	2,290	1011.74	12.6	2558	2.3	44,235	6.4
Head, Clara & Maria Township	228	727.96	-22.4	327	0.3	N/A	14.8
Horton Township	2,567	158.39	2.1	1225	16.2	37,712	5.2
Killaloe, Hagarty & Richards Township	2,492	395.91	6.2	1572	6.3	28,508	7.8
Town of Laurentian Hills	2,750	640.41	-1.2	1379	4.3	40,953	8.6
Laurentian Valley Township	8,733	552.42	-2.7	3580	15.8	36,597	6.3
Madawaska Valley Township	4,406	670.14	1.5	2985	6.6	32,855	9.0
McNab/Braeside Township	6,843	253.86	5.6	2918	27	39,762	5.4
North Algona Wilberforce Township	2,729	378.47	5.2	1676	7.2	32,653	8.6
Town of Petawawa	14,398	164.68	-5.9	4118	87.4	40,390	5.8
Town of Renfrew	7,942	12.77	-2.3	3680	621.9	35,881	7.2
Whitewater Region Township	6,520	537.96	-0.9	3238	12.1	31,371	4.9
City of Pembroke	13,490	14.35	-4.8	6354	940.1	36,799	8.7

SOURCE: Statistics Canada – 2001 Community Profiles

**** Household data comes from the 2005 Ontario Municipal Directory**

Schedule 10 – Revenue Fund Receipts – 2004

1. Total Revenue- indicates the relative financial size of each municipality

	<u>Total Revenue \$</u>
Pembroke	26,783,939
Petawawa	11,460,533
Renfrew	10,928,571
Arnprior	9,647,872
Deep River	6,774,507
Laurentian Valley	6,192,566
Madawaska Valley	4,752,338
Whitewater Region	4,683,669
Bonnechere Valley	3,782,378
McNab-Braeside	3,415,202
Laurentian Hills	3,020,195
Greater Madawaska	2,523,579
North Algona-Wilberforce	2,081,806
Killaloe, Hagarty and Richards	1,977,883
Admaston-Bromley	1,804,965
Horton	1,439,941
Brudenell Lyndoch and Raglan	945,563
Head, Clara, And Maria	526,454

2. Tax Revenue – indicates the relative size of the tax revenue generated in each municipality.

	<u>Tax Revenue \$</u>
Pembroke	13,604,237
Arnprior	5,202,600
Renfrew	4,356,547
Petawawa	4,214,448
Laurentian Valley	3,100,078
Madawaska Valley	2,547,121
Deep River	2,355,195
McNab-Braeside	2,017,887
Laurentian Hills	1,749,969
Whitewater Region	1,740,915
Bonnechere Valley	1,613,794
North Algona-Wilberforce	1,219,276

Killaloe, Hagarty and Richards	1,118,879
Greater Madawaska	957,845
Horton	881,076
Admaston-Bromley	633,200
Brudenell Lyndoch and Raglan	403,973
Head, Clara, And Maria	85,617

3. Municipal Tax Revenue as a % of Total Revenue – indicates municipal reliance on their ability to tax to service their expenditure needs.

Horton	61.2%
McNab-Braeside	59.1%
North Algona-Wilberforce	58.6%
Laurentian Hills	57.9%
Killaloe, Hagarty and Richards	56.6%
Arnprior	53.9%
Madawaska Valley	53.6%
Pembroke	50.8%
Laurentian Valley	50.1%
Brudenell Lyndoch and Raglan	42.7%
Bonnechere Valley	42.7%
Renfrew	39.9%
Greater Madawaska	38.0%
Whitewater Region	37.2%
Petawawa	36.8%
Admaston-Bromley	35.1%
Deep River	34.8%
Head, Clara, And Maria	16.3%

4. PIL Revenue as a % of Municipal Revenue from Taxation – indicates the reliance on PIL transfers within the tax base.

	<u>PIL Rev.</u>	<u>Taxation Rev.</u>	<u>PIL % of Tax Revenue</u>
Head, Clara, And Maria	101,642	187,259	54.28%
Petawawa	4,192,515	8,406,963	49.87%
Deep River	2,197,319	4,552,514	48.27%
Greater Madawaska	714,428	1,672,273	42.72%
Laurentian Hills	299,904	2,049,873	14.63%
Renfrew	537,814	4,894,361	10.99%
McNab-Braeside	169,636	2,187,523	7.75%
Whitewater Region	93,499	1,834,414	5.10%

Brudenell Lyndoch and Raglan	19,056	423,029	4.50%
Killaloe, Hagarty and Richards	43,905	1,162,784	3.78%
Madawaska Valley	98,859	2,645,980	3.74%
Laurentian Valley	92,932	3,193,010	2.91%
Horton	24,704	905,780	2.73%
Pembroke	377,349	13,981,586	2.70%
Arnprior	112,286	5,314,886	2.11%
Admaston-Bromley	9,036	642,236	1.41%
North Algona-Wilberforce	11,749	1,231,025	0.95%
Bonnechere Valley	14,243	1,628,037	0.87%

5. CRF Revenue as a % of Total Revenue – indicates the level of importance of CRF revenue to the municipality

Admaston-Bromley	46.76%
Brudenell Lyndoch and Raglan	42.09%
Head, Clara, And Maria	41.60%
Whitewater Region	27.97%
North Algona-Wilberforce	25.31%
Bonnechere Valley	23.77%
Horton	22.43%
McNab-Braeside	20.85%
Laurentian Valley	20.19%
Killaloe, Hagarty and Richards	16.74%
Madawaska Valley	13.66%
Pembroke	13.07%
Greater Madawaska	12.17%
Laurentian Hills	10.40%
Renfrew	9.57%
Petawawa	7.74%
Arnprior	5.21%
Deep River	0.66%

6. Contribution from Reserve Revenue as a % of Total Revenue – indicates the reliance the municipality places on reserve transfers to cover current year expenditures.

Head, Clara, And Maria	17.15%
Greater Madawaska	11.75%
Laurentian Hills	11.26%
Petawawa	5.25%
Deep River	5.14%
Pembroke	3.88%
Bonnechere Valley	3.85%
Madawaska Valley	2.91%
Arnprior	2.50%
Admaston-Bromley	2.18%
North Algona-Wilberforce	1.92%
Whitewater Region	1.37%
Horton	1.22%
Renfrew	0.94%
McNab-Braeside	0.45%
Laurentian Valley	0.10%
Brudenell Lyndoch and Raglan	0.00%
Killaloe, Hagarty and Richards	0.00%

7. User Fees Revenue as a % of Total Revenue – indicates the ability of the municipality to generate non-tax revenue to pay for the program expenditures.

Arnprior	29.34%
Renfrew	27.15%
Whitewater Region	26.63%
Bonnechere Valley	24.39%
Deep River	22.97%
Madawaska Valley	22.76%
Pembroke	17.43%
Killaloe, Hagarty and Richards	16.66%
Laurentian Valley	15.68%
Petawawa	8.45%
Brudenell Lyndoch and Raglan	7.23%
Admaston-Bromley	5.94%

North Algona-Wilberforce	5.34%
McNab-Braeside	4.67%
Horton	3.92%
Greater Madawaska	2.86%
Laurentian Hills	2.30%
Head, Clara, And Maria	1.47%

8. Fines and penalties as a % of total revenue – indicates the level of dependence on fines and penalties as a source of revenue

Brudenell Lyndoch and Raglan	3.64%
Horton	3.52%
Killaloe, Hagarty and Richards	2.85%
Greater Madawaska	2.45%
North Algona-Wilberforce	2.20%
Madawaska Valley	2.02%
McNab-Braeside	2.00%
Whitewater Region	1.87%
Admaston-Bromley	1.58%
Arnprior	1.51%
Bonnechere Valley	1.39%
Laurentian Valley	1.36%
Pembroke	1.28%
Head, Clara, And Maria	1.07%
Laurentian Hills	0.79%
Renfrew	0.79%
Petawawa	0.36%
Deep River	0.35%

9. Canada and Ontario Conditional Grants as a % of Total Revenue – indicates the level of dependence on senior level of government as a revenue source

Horton	3.05%
Madawaska Valley	2.43%
Pembroke	2.21%
Brudenell Lyndoch and Raglan	1.87%
Killaloe, Hagarty and Richards	1.56%
McNab-Braeside	1.46%
Whitewater Region	1.46%
Greater Madawaska	1.45%
Admaston-Bromley	1.35%
Petawawa	1.08%
Laurentian Valley	0.95%
Laurentian Hills	0.91%
Bonnechere Valley	0.78%
Deep River	0.68%
Arnprior	0.62%
Renfrew	0.50%
Head, Clara, And Maria	0.27%
North Algona-Wilberforce	0.07%

Schedule 22 – Municipal Taxation – 2004

1. Tax Rates Per \$100,000 CVA – Provides a comparison of the tax rates for each municipality for various property classes. Note that these rates are total tax rates including lower tier , upper tier and education taxes. This was done to ensure comparability with the City of Pembroke.

	<u>Residential</u>	<u>Commercial</u>	<u>Industrial</u>	<u>Large Industrial</u>	<u>Multi-Residential</u>	<u>Pipeline</u>
Deep River	1,910.05	4,855.03	7,312.78	-	3,433.07	3,579.44
Pembroke	1,730.08	5,208.67	9,382.67	9,382.67	2,970.56	3,163.42
Renfrew	1,662.70	4,406.17	6,723.39	8,387.87	2,952.32	3,249.78
Arnprior	1,598.95	4,290.47	6,593.40	8,225.69	2,828.40	3,164.81
Bonnechere Valley	1,475.19	4,065.90	6,235.01	-	2,587.88	-
Madawaska Valley	1,443.02	4,007.52	6,134.93	-	2,525.35	-
Laurentian Hills	1,411.30	3,949.95	6,036.25	-	2,463.69	2,914.71
Killaloe, Hagarty and Richards	1,394.92	3,920.23	5,985.31	-	2,431.86	-
North Algona-Wilberforce	1,394.85	3,920.10	5,985.09	-	-	-
Horton	1,231.66	3,623.96	5,316.62	-	-	2,675.29
Whitewater Region	1,166.73	3,506.12	5,228.56	6,522.97	1,988.35	2,588.75
Admaston-Bromley	1,122.25	3,425.41	5,137.10	-	-	2,529.46
Laurentian Valley	1,116.60	3,415.15	5,032.70	6,278.62	1,890.91	2,521.93
McNab-Braeside	1,096.77	3,379.16	4,964.88	-	1,852.37	2,495.50
Brudenell Lyndoch and Raglan	1,085.42	3,358.57	5,022.54	-	1,830.31	-
Greater Madawaska	1,077.66	3,344.49	4,998.40	-	-	-
Petawawa	1,032.42	3,262.39	4,777.55	-	1,727.30	2,409.74
Head, Clara, And Maria	828.94	2,893.15	-	-	-	2,138.55

2. Taxable Assessment – provides a comparison of the relative size of the assessment base for the study group. Note that this is weighted and discounted CVA information.

	Taxable Assessment	PIL Assessment Wtd.	
	<u>Wtd And CVA Before Adj.</u>	<u>And disc CVA total before Adj.</u>	<u>TOTAL</u>
Petawawa	545,100,507	390,729,576	935,830,083
Pembroke	817,946,754	15,408,530	833,355,284
Laurentian Valley	578,016,357	7,673,637	585,689,994
Arnprior	540,479,389	7,100,378	547,579,767
Renfrew	458,809,516	27,855,686	486,665,202
McNab-Braeside	470,337,485	712,762	471,050,247
Whitewater Region	399,426,443	6,369,951	405,796,394
Madawaska Valley	338,084,333	6,942,172	345,026,505
Deep River	205,627,110	102,654,515	308,281,625
Greater Madawaska	290,419,651	6,674,785	297,094,436
Laurentian Hills	193,465,261	49,492,284	242,957,545
Bonnechere Valley	214,181,603	4,220,145	218,401,748
North Algona-Wilberforce	188,143,965	1,201,843	189,345,808
Horton	181,070,310	188,448	181,258,758
Admaston-Bromley	169,298,391	509,750	169,808,141
Killaloe, Hagarty and Richards	151,220,710	6,165,910	157,386,620
Brudenell Lyndoch and Raglan	108,946,559	4,052,783	112,999,342
Head, Clara, And Maria	107,036,913	2,671,875	109,708,788

Schedule 40 – Revenue Fund Expenditures – 2004

1. Total Operating Expenditures – indicates the relative expenditure size of each municipality.

	Total Expenses	Households
Pembroke	22,293,654	6,354
Renfrew	9,117,061	3,680
Petawawa	8,316,936	4,118
Arnprior	8,152,435	3,165
Deep River	5,818,802	1,924
Laurentian Valley	4,538,555	3,580
Whitewater Region	4,078,687	3,238
Madawaska Valley	3,809,769	2,985
Bonnechere Valley	3,365,826	2,270
McNab-Braeside	2,608,456	2,918
Greater Madawaska	2,373,302	2,558
Laurentian Hills	2,361,759	1,379
North Algona-Wilberforce	1,739,987	1,676
Killaloe, Hagarty and Richards	1,717,429	1,572
Admaston-Bromley	1,688,491	1,293
Horton	1,307,024	1,225
Brudenell Lyndoch and Raglan	785,780	1,091
Head, Clara, And Maria	434,245	327

2. General Government Expenses as a % of Total Expenditures – indicates the investment in General Government activities in relation to total expenditures.

	<u>Gen Gov't Exp</u>	<u>Total Exp</u>	<u>%</u>
Head, Clara, And Maria	159,161	434,245	36.7%
Horton	319,470	1,307,024	24.4%
Killaloe, Hagarty and Richards	375,030	1,717,429	21.8%
North Algona-Wilberforce	338,844	1,739,987	19.5%
Laurentian Hills	426,712	2,361,759	18.1%
McNab-Braeside	465,157	2,608,456	17.8%
Admaston-Bromley	284,081	1,688,491	16.8%
Brudenell Lyndoch and Raglan	127,776	785,780	16.3%
Laurentian Valley	735,964	4,538,555	16.2%
Whitewater Region	640,169	4,078,687	15.7%
Bonnechere Valley	525,909	3,365,826	15.6%
Madawaska Valley	566,736	3,809,769	14.9%
Greater Madawaska	337,942	2,373,302	14.2%
Arnprior	1,134,733	8,152,435	13.9%

Deep River	723,105	5,818,802	12.4%
Renfrew	1,000,536	9,117,061	11.0%
Petawawa	911,883	8,316,936	11.0%
Pembroke	1,673,897	22,293,654	7.5%

3. General Government Cost per House Hold – indicates the investment in General Government costs per household.

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Head, Clara, And Maria	486.73	159,161
Deep River	375.83	723,105
Arnprior	358.53	1,134,733
Laurentian Hills	309.44	426,712
Renfrew	271.88	1,000,536
Pembroke	263.44	1,673,897
Horton	260.79	319,470
Killaloe, Hagarty and Richards	238.57	375,030
Bonnechere Valley	231.68	525,909
Petawawa	221.44	911,883
Admaston-Bromley	219.71	284,081
Laurentian Valley	205.58	735,964
North Algona-Wilberforce	202.17	338,844
Whitewater Region	197.71	640,169
Madawaska Valley	189.86	566,736
McNab-Braeside	159.41	465,157
Greater Madawaska	132.11	337,942
Brudenell Lyndoch and Raglan	117.12	127,776

4. Protection Services (fire) per Household – indicates the investment in fire protection services per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Deep River	401.47	772,433
Renfrew	262.32	965,352
Pembroke	261.27	1,660,106
Laurentian Hills	138.55	191,066
Admaston-Bromley	114.08	147,503
Arnprior	97.23	307,739
Whitewater Region	82.63	267,569
North Algona-Wilberforce	81.05	135,848

Greater Madawaska	70.08	179,276
Petawawa	70.07	288,557
McNab-Braeside	69.77	203,579
Bonnechere Valley	69.17	157,018
Killaloe, Hagarty and Richards	62.96	98,968
Horton	49.19	60,260
Brudenell Lyndoch and Raglan	44.27	48,296
Madawaska Valley	41.97	125,277
Laurentian Valley	40.00	143,201
Head, Clara, And Maria	35.62	11,647

5. Protection Services (police) per Household – indicates the investment in police protection services per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Pembroke	561.55	3,568,077
Arnprior	488.78	1,547,001
Deep River	426.15	819,903
Renfrew	348.01	1,280,693
Petawawa	294.97	1,214,682
Laurentian Valley	241.15	863,326
Whitewater Region	185.73	601,378
Bonnechere Valley	185.19	420,381
Laurentian Hills	179.09	246,960
Admaston-Bromley	166.87	215,766
Horton	156.94	192,255
Killaloe, Hagarty and Richards	156.15	245,471
North Algona-Wilberforce	144.18	241,651
Head, Clara, And Maria	143.48	46,918
McNab-Braeside	138.77	404,928
Madawaska Valley	136.47	407,375
Greater Madawaska	107.85	275,871
Brudenell Lyndoch and Raglan	100.39	109,521

6. Roads Operating Expenses per Household – indicates the level of investment in roads activities per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Admaston-Bromley	444.31	574,498
Bonnechere Valley	385.87	875,915
North Algona-Wilberforce	362.81	608,064
Greater Madawaska	336.26	860,142
Renfrew	317.01	1,166,614
Horton	307.92	377,201
Madawaska Valley	296.44	884,864
Brudenell Lyndoch and Raglan	285.09	311,036
Laurentian Hills	274.11	378,001
Pembroke	268.78	1,707,805
Deep River	258.93	498,176
Whitewater Region	254.60	824,394
Head, Clara, And Maria	242.22	79,207
Arnprior	196.06	620,523
Petawawa	187.04	770,223
McNab-Braeside	165.44	482,762
Laurentian Valley	141.81	507,668
Killaloe, Hagarty and Richards	141.14	221,874

7. Winter Control Operating Expenses per Household – indicates the level of investment in winter control activities per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Head, Clara, And Maria	125.92	41,175
Admaston-Bromley	120.95	156,382
Killaloe, Hagarty and Richards	119.47	187,800
Whitewater Region	112.34	363,771
Pembroke	86.34	548,591
Laurentian Valley	84.00	300,720
Arnprior	79.07	250,266
Bonnechere Valley	70.28	159,535
Renfrew	66.45	244,518
Deep River	63.37	121,933

Greater Madawaska	60.69	155,255
Brudenell Lyndoch and Raglan	56.51	61,650
McNab-Braeside	48.55	141,675
Petawawa	44.12	181,674
Horton	41.97	51,415
Madawaska Valley	41.69	124,442
North Algona-Wilberforce	33.25	55,727
Laurentian Hills	30.09	41,500

8. Environmental Services Expenses per Household (sewer, water, waste, recycling) – indicates the level of investment in Environmental services per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Deep River	782.56	1,505,638
Petawawa	728.36	2,999,401
Pembroke	669.12	4,251,615
Arnprior	610.15	1,931,113
Laurentian Hills	525.40	724,533
Renfrew	495.88	1,824,855
Laurentian Valley	438.15	1,568,580
Madawaska Valley	349.28	1,042,588
Bonnechere Valley	325.70	739,342
Killaloe, Hagarty and Richards	278.47	437,755
Whitewater Region	266.89	864,191
North Algona-Wilberforce	174.84	293,034
Head, Clara, And Maria	168.45	55,084
Horton	153.96	188,604
McNab-Braeside	145.76	425,342
Admaston-Bromley	129.99	168,075
Greater Madawaska	104.07	266,213
Brudenell Lyndoch and Raglan	47.49	51,815

9. Recreation and Cultural Services per Household – indicates the level of investment in Recreation and Cultural Services per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Arnprior	608.62	1,926,285
Deep River	542.03	1,042,871
Renfrew	413.56	1,521,919
Petawawa	358.54	1,476,463
Pembroke	354.49	2,252,420
Madawaska Valley	181.44	541,608
Bonnechere Valley	160.58	364,523
Whitewater Region	94.39	305,639
Head, Clara, And Maria	93.92	30,711
Laurentian Hills	92.46	127,501
McNab-Braeside	90.13	263,000
Greater Madawaska	72.95	186,612
Laurentian Valley	65.04	232,848
Killaloe, Hagarty and Richards	55.38	87,050
Brudenell Lyndoch and Raglan	48.08	52,453
Horton	43.11	52,811
Admaston-Bromley	33.82	43,724
North Algona-Wilberforce	16.37	27,436

10. Planning & Development Operating Expenses per Household – indicates the level of investment in planning and development programs per household. (2005 Municipal Directory used for household information)

	<u>Cost Per HH</u>	<u>Operating Costs</u>
Pembroke	68.47	435,031
Deep River	62.44	120,139
Renfrew	54.92	202,116
Petawawa	30.67	126,306
Laurentian Hills	29.28	40,373
Arnprior	27.08	85,716
Admaston-Bromley	19.07	24,663
McNab-Braeside	18.67	54,475
Bonnechere Valley	14.92	33,864
Head, Clara, And Maria	10.70	3,500

Greater Madawaska	9.34	23,896
Horton	9.27	11,354
Laurentian Valley	9.23	33,055
Whitewater Region	8.40	27,202
Madawaska Valley	8.30	24,769
North Algona-Wilberforce	3.10	5,191
Brudenell Lyndoch and Raglan	2.98	3,254
Killaloe, Hagarty and Richards	0.58	907

11. Salaries, Wages & Employee Benefits as a % of total Expenses – indicates the % of salaries, wages & employee benefits expenses in relation to total expenses.

	Total Salary & Benefit Costs	Total Expenses	%
Deep River	3,121,134	5,818,802	53.6%
Pembroke	10,467,506	22,293,654	47.0%
Renfrew	4,090,310	9,117,061	44.9%
Arnprior	3,065,652	8,152,435	37.6%
Brudenell Lyndoch and Raglan	292,951	785,780	37.3%
Head, Clara, And Maria	158,752	434,245	36.6%
Whitewater Region	1,462,682	4,078,687	35.9%
Horton	461,881	1,307,024	35.3%
Admaston-Bromley	595,204	1,688,491	35.3%
Petawawa	2,890,430	8,316,936	34.8%
McNab-Braeside	875,608	2,608,456	33.6%
Killaloe, Hagarty and Richards	542,427	1,717,429	31.6%
Greater Madawaska	731,181	2,373,302	30.8%
Bonnechere Valley	1,019,166	3,365,826	30.3%
Madawaska Valley	1,145,543	3,809,769	30.1%
Laurentian Hills	687,945	2,361,759	29.1%
North Algona-Wilberforce	495,051	1,739,987	28.5%
Laurentian Valley	1,278,734	4,538,555	28.2%

12. Long Term Debt (interest) expense as a % of Total Expenses – indicates the significance of long term debt expenses in relation to total expenses

	<u>Interest Expense</u>	<u>Total Expense</u>	<u>%</u>
Petawawa	358,148	8,316,936	4.31%
Arnprior	316,428	8,152,435	3.88%
Laurentian Hills	85,479	2,361,759	3.62%
Laurentian Valley	162,325	4,538,555	3.58%
Pembroke	318,231	22,293,654	1.43%
Deep River	80,449	5,818,802	1.38%
Bonnechere Valley	25,246	3,365,826	0.75%
Renfrew	63,642	9,117,061	0.70%
Madawaska Valley	22,439	3,809,769	0.59%
Admaston-Bromley	9,060	1,688,491	0.54%
Whitewater Region	20,194	4,078,687	0.50%
Killaloe, Hagarty and Richards	3,196	1,717,429	0.19%
Horton	497	1,307,024	0.04%
Head, Clara, And Maria	-	434,245	0.00%
McNab-Braeside	-	2,608,456	0.00%
Brudenell Lyndoch and Raglan	-	785,780	0.00%
North Algona-Wilberforce	-	1,739,987	0.00%
Greater Madawaska	-	2,373,302	0.00%

Schedule 42 – Additional Revenue Fund Expenditures 2004

1. Benefit % of Salary – indicates the level of benefit payments in relation to total salaries.

	<u>Salaries and Wages</u>	<u>Employee Benefits</u>	<u>Benefit %</u>
Deep River	2,496,907	624,227	25.0%
Petawawa	2,370,153	520,277	22.0%
Arnprior	2,568,561	497,091	19.4%
Greater Madawaska	613,388	117,793	19.2%
Pembroke	8,870,646	1,596,860	18.0%
Killaloe, Hagarty and Richards	461,063	81,364	17.6%
Whitewater Region	1,243,280	219,402	17.6%
Horton	392,599	69,282	17.6%
Admaston-Bromley	505,924	89,280	17.6%
Renfrew	3,506,014	584,296	16.7%
Laurentian Hills	590,785	97,160	16.4%
McNab-Braeside	758,605	117,003	15.4%
Madawaska Valley	996,124	149,419	15.0%
Bonnechere Valley	886,231	132,935	15.0%
North Algona-Wilberforce	430,479	64,572	15.0%
Brudenell Lyndoch and Raglan	254,740	38,211	15.0%
Laurentian Valley	1,111,943	166,791	15.0%
Head, Clara, And Maria	140,429	18,323	13.0%

Schedule 50 – Capital Fund Expenditures – 2004

1. Total Capital Fund Expenditures – indicates the total payments made from the capital fund for each municipality, in total dollars and as a % of total operating expenditures.

	Total Capital Expenses	Total Operating Expenses	Capital % of Operating
Renfrew	6,583,077	9,117,061	72.21%
Arnprior	5,200,671	8,152,435	63.79%
Pembroke	12,976,336	22,293,654	58.21%
Madawaska Valley	1,962,494	3,809,769	51.51%
McNab-Braeside	834,499	2,608,456	31.99%
Petawawa	2,486,667	8,316,936	29.90%
Deep River	863,748	5,818,802	14.84%
Killaloe, Hagarty and Richards	248,223	1,717,429	14.45%
Admaston-Bromley	243,320	1,688,491	14.41%
Head, Clara, And Maria	58,042	434,245	13.37%
Whitewater Region	508,010	4,078,687	12.46%
Horton	146,989	1,307,024	11.25%
North Algona-Wilberforce	187,038	1,739,987	10.75%
Laurentian Valley	451,049	4,538,555	9.94%
Bonnechere Valley	263,808	3,365,826	7.84%
Laurentian Hills	167,100	2,361,759	7.08%
Brudenell Lyndoch and Raglan	31,139	785,780	3.96%
Greater Madawaska	35,507	2,373,302	1.50%

Schedule 60 – Reserves and Reserve Funds – 2004

1. Reserves and Reserve Fund Balance as a % of Total Operating Expenditures – indicates the ability the municipality has to fund unexpected and non-budgeted expenditures from reserves.

	Total Reserves & Reserve Funds Balance	Total Operating Expenditures	Reserve % of Operating
Arnprior	\$ 8,357,670	\$ 8,152,435	103%
Head, Clara, And Maria	338,747	434,245	78%
Killaloe, Hagarty and Richards	1,306,655	1,717,429	76%
Bonnechere Valley	2,355,550	3,365,826	70%
McNab-Braeside	1,628,048	2,608,456	62%
Deep River	3,556,749	5,818,802	61%
Laurentian Valley	2,595,653	4,538,555	57%
Madawaska Valley	1,907,542	3,809,769	50%
Admaston-Bromley	821,416	1,688,491	49%
Laurentian Hills	1,109,281	2,361,759	47%
Petawawa	3,669,494	8,316,936	44%
Pembroke	9,571,611	22,293,654	43%
Horton	557,939	1,307,024	43%
Renfrew	3,384,063	9,117,061	37%
Brudenell Lyndoch and Raglan	269,963	785,780	34%
North Algona-Wilberforce	556,090	1,739,987	32%
Whitewater Region	1,289,074	4,078,687	32%
Greater Madawaska	688,761	2,373,302	29%

Schedule 70 – Consolidated Financial Position – 2004

Current Ratio – indicates the ability the municipality has to meet the payment schedule of its current debts with a margin of safety.

	Current Assets	Current Liabilities	Current Ratio
North Algona-Wilberforce	771,019	17,826	43.25
Brudenell Lyndoch and Raglan	451,162	14,585	30.93
Bonnechere Valley	2,468,886	99,616	24.78
Admaston-Bromley	914,619	124,057	7.37
Head, Clara, And Maria	400,325	56,380	7.10
Arnprior	9,602,797	1,446,149	6.64
Killaloe, Hagarty and Richards	1,551,839	236,082	6.57
Laurentian Hills	1,239,525	197,685	6.27
Horton	665,179	118,123	5.63
Whitewater Region	1,596,886	315,568	5.06
McNab-Braeside	2,232,877	604,829	3.69
Petawawa	5,856,297	1,606,243	3.65
Renfrew	14,699,621	4,273,215	3.44
Laurentian Valley	3,920,365	1,270,153	3.09
Madawaska Valley	2,296,093	851,560	2.70
Greater Madawaska	1,191,449	497,676	2.39
Pembroke	25,084,954	18,046,345	1.39
Deep River	2,567,727	2,445,897	1.05

Schedule 80 – Statistical Information – 2004

1. Full-time, Part-time, and Seasonal Employee – indicates the number of employees by category for each municipality.

	TOTAL Full-Time Funded Positions	TOTAL Part-Time Funded Positions	TOTAL Seasonal Employees	TOTAL Employees
Pembroke	142	34	42	218
Petawawa	36	45	43	124
Deep River	47	72	1	120
Arnprior	43	43	18	104
Renfrew	55	31	0	86
Whitewater Region	23	12	44	79
McNab-Braeside	13	53	6	72
Madawaska Valley	17	48	3	68
Admaston-Bromley	9	34	2	45
Laurentian Valley	19	24	0	43
Greater Madawaska	10	10	6	26
Horton	6	19	0	25
Laurentian Hills	11	4	9	24
Bonnechere Valley	19	1	1	21
North Algona-Wilberforce	8	6	5	19
Brudenell Lyndoch and Raglan	11	3	4	18
Killaloe, Hagarty and Richards	7	4	1	12