

# 1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37006

MUNICIPALITY OF: Leamington T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Leamington T
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		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	12,937,412	1,121,599	5,973,260	5,842,553
Direct water billings on ratepayers -- own municipality	2	1,001,516	-		1,001,516
-- other municipalities	3	33,629	-		33,629
Sewer surcharge on direct water billings -- own municipality	4	445,080	-		445,080
-- other municipalities	5	-	-		-
Subtotal	6	14,417,637	1,121,599	5,973,260	7,322,778
PAYMENTS IN LIEU OF TAXATION					
Canada	7	44,946	-	-	44,946
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	12,901	1,871		11,030
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	62,008	4,843	28,697	28,468
Ontario Hydro	13	1,093	158	-	935
Liquor Control Board of Ontario	14	1,270	-	-	1,270
Other	15	-	-	-	-
Municipal enterprises	16	59,603	-	-	59,603
Other municipalities and enterprises	17	30,711	-	-	30,711
Subtotal	18	212,532	6,872	28,697	176,963
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	147,840	-	-	147,840
Per Household Police	20	246,400	-	-	246,400
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	231,557	-	-	231,557
General Support	24	414,900	-	-	414,900
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	1,040,697	-	-	1,040,697
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	425,164			425,164
Canada specific grants	30	15,912			15,912
Other municipalities - grants and fees	31	416,531			416,531
Fees and service charges	32	2,572,866			2,572,866
Subtotal	33	3,430,473			3,430,473
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	285,490	-	-	285,490
Fines	37	80,421			80,421
Penalties and interest on taxes	38	106,995			106,995
Investment income - from own funds	39	748,690			748,690
- other	40	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	606,254			606,254
Contributions from non-consolidated entities	45	-			-
--	46	62,984			62,984
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	1,890,834	-	-	1,890,834
TOTAL REVENUE	51	20,992,173	1,128,471	6,001,957	13,861,745

*For the year ended December 31, 1990.*

Leamington T

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I. Own purposes

[illegible]

*For the year ended December 31, 1990.*

Leamington T

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## II. Upper tier purposes



ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	28,281,179	3,091,613	1,192,970	19.317000	22.726000	546,308	70,260	27,111	11,970	34,459	18,336	708,444
Separate consolidated													
Total all school board taxation	0						3,189,848	1,879,957	830,670	16,376	34,529	21,880	5,973,260

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1990.*

## This Schedule Not Required For This Municipality

[illegible]



1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Leamington T

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1 \$	2 \$	3 \$	4 \$
General Government	1	2,255	-	-	-
Protection to Persons and Property					
Fire	2	358	444	194,256	-
Police	3	4,116	-	45,055	11,500
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	13,067
Emergency measures	6	-	-	-	-
Subtotal	7	4,474	444	239,311	24,567
Transportation services					
Roadways	8	255,146	-	121,117	50,882
Winter Control	9	25,100	-	-	-
Transit	10	35,990	-	-	2,500
Parking	11	-	-	-	158,483
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	3,519	-	466,433
Subtotal	15	316,236	3,519	121,117	678,298
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	22,900
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	6,806	890,003
--	22	-	-	-	-
Subtotal	23	-	-	6,806	912,903
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	20,929
--	29	-	-	-	-
Subtotal	30	-	-	-	20,929
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	59,936	11,949	49,297	873,521
Libraries	38	40,741	-	-	30,094
Other Cultural	39	-	-	-	-
Subtotal	40	100,677	11,949	49,297	903,615
Planning and Development					
Planning and Development	41	-	-	-	14,966
Commercial and Industrial	42	1,522	-	-	17,588
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,522	-	-	32,554
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	425,164	15,912	416,531	2,572,866

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
Leamington T	

		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	717,129	10,950	919,836	492,497	41,680	-	2,182,092
Protection to Persons and Property								
Fire	2	436,049	40,639	54,305	63,689	-	-	594,682
Police	3	1,669,017	91,874	213,101	75,872	-	-	2,049,864
Conservation Authority	4	-	-	-	-	29,922	-	29,922
Protective inspection and control	5	163,205	-	41,891	3,139	-	-	208,235
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	2,268,271	132,513	309,297	142,700	29,922	-	2,882,703
Transportation services								
Roadways	8	399,310	30,778	446,580	738,736	-	-	1,615,404
Winter Control	9	15,952	-	41,888	-	-	-	57,840
Transit	10	-	-	57,784	-	-	-	57,784
Parking	11	93,986	28,469	54,779	19,945	-	-	197,179
Street Lighting	12	-	-	126,918	-	-	-	126,918
Air Transportation	13	-	-	-	-	-	-	-
--	14	132,541	-	244,436	255,794	-	-	632,771
Subtotal	15	641,789	59,247	972,385	1,014,475	-	-	2,687,896
Environmental services								
Sanitary Sewer System	16	12,817	274,549	31,028	-	-	-	318,394
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	221,455	41,015	547,429	321,352	-	-	1,131,251
Garbage Collection	19	155,454	-	3,163	-	-	-	158,617
Garbage Disposal	20	-	-	322,722	-	-	-	322,722
Pollution Control	21	377,517	474,673	548,314	313,958	-	-	1,714,462
--	22	-	-	-	-	-	-	-
Subtotal	23	767,243	790,237	1,452,656	635,310	-	-	3,645,446
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	39,172	-	3,438	-	-	-	42,610
--	29	-	-	-	-	-	-	-
Subtotal	30	39,172	-	3,438	-	-	-	42,610
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	1,093,537	-	501,864	340,940	-	-	1,936,341
Libraries	38	203,643	-	89,180	13,073	-	-	305,896
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,297,180	-	591,044	354,013	-	-	2,242,237
Planning and Development								
Planning and Development	41	1,994	-	29,665	-	-	-	31,659
Commercial and Industrial	42	1,570	16,500	94,280	-	-	-	112,350
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	3,564	16,500	123,945	-	-	-	144,009
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	5,734,348	1,009,447	4,372,601	2,638,995	71,602	-	13,826,993

For the year ended December 31, 1990.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1		1,046,114	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		1,224,727	
Reserves and Reserve Funds	3		615,280	
	Subtotal	4	1,840,007	
Long Term Liabilities Incurred				
Central Mortgage and Housing Corporation	5		-	
Ontario Financing Authority	7		-	
Commercial Area Improvement Program	9		-	
Other Ontario Housing Programs	10		-	
Ministry of the Environment	11		-	
Tile Drainage and Shoreline Property Assistance Programs	12		-	
Serial Debentures	13		875,866	
Sinking Fund Debentures	14		-	
Long Term Bank Loans	15		-	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
	Subtotal *	18	875,866	
Grants and Loan Forgiveness				
Ontario	20		966,255	
Canada	21		15,000	
Other Municipalities	22		32,725	
	Subtotal	23	1,013,980	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		2,171	
Investment Income				
From Own Funds	26		-	
Other	27		-	
Donations	28		98,751	
--	30		-	
--	31		-	
	Subtotal	32	100,922	
	Total Sources of Financing	33	3,830,775	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		2,784,661	
	Subtotal	36	2,784,661	
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		-	
	Total Applications	42	2,784,661	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43		-	
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		-	
- Proceeds From Long Term Liabilities	46		-	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19		-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Leamington T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	11,271	49,605
Protection to Persons and Property					
Fire	2	-	-	21,454	55,893
Police	3	-	-	-	65,872
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	5,059
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	21,454	126,824
Transportation services					
Roadways	8	282,054	-	-	678,228
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	20,245
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	218,568	15,000	-	401,303
Subtotal	15	500,622	15,000	-	1,099,776
Environmental services					
Sanitary Sewer System	16	18,671	-	-	80,506
Storm Sewer System	17	-	-	-	94,625
Waterworks System	18	54,703	-	-	136,327
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	117,929
--	22	-	-	-	-
Subtotal	23	73,374	-	-	429,387
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	392,259	-	-	925,785
Libraries	38	-	-	-	27,573
Other Cultural	39	-	-	-	-
Subtotal	40	392,259	-	-	953,358
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	125,711
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	125,711
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	966,255	15,000	32,725	2,784,661

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Leamington T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	78,639	
Police		3	221,165	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	299,804	
Transportation services				
Roadways		8	154,980	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	154,980	
Environmental services				
Sanitary Sewer System		16	547,216	
Storm Sewer System		17	-	
Waterworks System		18	325,213	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	2,622,652	
--		22	-	
	Subtotal	23	3,495,081	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	890,866	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	890,866	
Electricity		48	-	
Gas		49	-	
Telephone		50	-	
	Total	51	4,840,731	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Leamington T

For the year ended December 31, 1990.

		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	628,213	
: To Canada and agencies	2	2,334,652	
: To other	3	1,877,866	
Subtotal	4	4,840,731	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	9	-	
Less: Ministry of the Environment debt retirement funds			
- sewer	10	-	
- water	11	-	
Own sinking funds (actual balances)			
- general municipal	12	-	
- enterprises and other	13	-	
Subtotal	14	-	
Total	15	4,840,731	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	4,515,518	
Installment (serial) debentures	17	-	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	325,213	
--	23	-	
--	24	-	
2. Total debt payable in foreign currencies (net of sinking fund holdings)			\$
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-	
- par value of this amount in U.S. dollars	26	-	
Other - Canadian dollar equivalent included in line 15 above	27	-	
- par value of this amount in _____	28	-	
3. Interest earned on sinking funds and debt retirement funds during the year			\$
Own funds	29	-	
Ministry of the Environment - sewer	30	-	
- water	31	-	
4. Actuarial balance of own sinking funds at year end	32	-	\$
5. Long term commitments and contingencies at year end			\$
Total liability for accumulated sick pay credits	33	245,163	
Total liability under OMERS plans			
- initial unfunded	34	10,500	
- 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	255,663	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Leamington T

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects					
			accumulated surplus (deficit)	total outstanding capital obligation	debt charges
			1	2	3
			\$	\$	\$
Water projects - for this municipality only	46	-	-	-	-
- share of integrated projects	47	-	-	-	-
Sewer projects - for this municipality only	48	-	-	-	-
- share of integrated projects	49	-	-	-	-
7. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	447,505	376,969		
- general tax rates *	51	86,346	56,232		
- special are rates and special charges	52	1,000	380		
- benefitting landowners	53	16,330	24,685		
- user rates (consolidated entities)	54	168,820	-		
Recovered from reserve funds	55	-	-		
Recovered from unconsolidated entities	57	-	-		
- hydro	56	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	58	-	-		
--	59	-	-		
Total	78	720,001	458,266		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund	recoverable from reserve funds	recoverable from unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1991	60	434,829	480,970	-	-
1992	61	386,347	435,272	-	-
1993	62	442,876	393,647	-	-
1994	63	310,089	345,810	-	-
1995	64	341,205	314,268	-	-
1996-2000	65	1,388,175	1,051,447	-	-
2001 onwards	79	1,211,997	503,359	-	-
interest to be earned on sinking funds *	69	325,213	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	4,840,731	3,524,773	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	52,000			
1993	74	172,240			
1994	75	192,910			
1995	76	216,050			
Total	77	633,200			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		1,117,542	13,657	1,131,199							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	2,890	1,117,542	13,657	1,131,199	1,098,880	22,719	-	6,872	-	1,128,471	162
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	2,890	1,117,542	13,657	1,131,199	1,098,880	22,719	-	6,872	-	1,128,471	162



1990 FINANCIAL INFORMATION RETURN

Municipality

Leamington T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	- 4,429	2,485,319	- 29,691	-	2,455,628	2,382,243	63,810	14,429	-	2,460,482	425
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	- 18	634,849	63,457	-	698,306	694,140	3,926	1,104	-	699,170	846
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 1,260	2,153,481	- 25,746	-	2,127,735	2,064,320	53,109	12,011	-	2,129,440	445
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	42	648,963	64,765	-	713,728	708,444	3,268	1,153	-	712,865	- 821
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	- 5,665	5,922,612	72,785	-	5,995,397	5,849,147	124,113	28,697	-	6,001,957	895

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Leamington T

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		1	
		\$	
Balance at the beginning of the year	1	3,949,148	
Revenues			
Contributions from revenue fund	2	1,414,268	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	126,741	
Recreational land (the Planning Act)	61	69,950	
Investment income - from own funds	5	102,548	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	1,713,507	
Expenditures			
Transferred to capital fund	14	615,280	
Transferred to revenue fund	15	606,254	
Charges for long term liabilities - principal and interest	16	168,820	
--	63	3,500	
--	20	-	
--	21	-	
Total expenditure	22	1,393,854	
Balance at the end of the year for:			
Reserves	23	3,273,526	
Reserve Funds	24	995,275	
Total	25	4,268,801	
Analysed as follows:			
Working funds	26	429,036	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	99,764	
Replacement of equipment	30	949,972	
Sick leave	31	267,493	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	36,546	
- roads	35	341,552	
- sanitary and storm sewers	36	84,850	
- parks and recreation	64	168,235	
- library	65	1,635	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	107,901	
Lot levies and subdivider contributions	44	526,590	
Recreational land (the Planning Act)	46	84,011	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	1,050,000	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	50,197	
Waste Site	53	71,019	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	4,268,801	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Leamington T
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For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	2,016,772	-
Accounts receivable			
Canada	2	2,308	
Ontario	3	726,637	
Region or county	4	159,563	
Other municipalities	5	56,919	
School Boards	6	225	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	491,083	business taxes
Taxes receivable			
Current year's levies	9	379,450	21,679
Previous year's levies	10	95,025	3,324
Prior year's levies	11	83,746	5,332
Penalties and interest	12	86,142	3,658
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	999,461	
Municipal	16	57,000	
Other	17	-	
Other current assets	18	387,931	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	4,840,731	
Other long term assets	20	99,764	-
Total	21	10,482,757	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Leamington T
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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	6,815		
Ontario	27	1,181		
Region or county	28	13,148		
Other municipalities	29	9,397		
School Boards	30	-		
Trade accounts payable	31	386,473		
Other	32	201,254		
Other current liabilities	33	263,363		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	3,113,713		
- special area rates and special charges	35	522,939		
- benefitting landowners	36	878,866		
- user rates (consolidated entities)	37	325,213		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	4,268,801		
Accumulated net revenue (deficit)				
General revenue	42	71,872		
Special charges and special areas (specify)				
--	43	1,982		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	403,165		
Libraries	49	13,518		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	162		
School boards	57	895		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	10,482,757		

STATISTICAL DATA

For the year ended December 31, 1990.

		1			
1. Number of continuous full time employees as at December 31					
Administration	1	3			
Non-line Department Support Staff	2	7			
Fire	3	3			
Police	4	31			
Transit	5	-			
Public Works	6	39			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	23			
Libraries	11	5			
Planning	12	-			
Total	13	111			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	3,662,469	1,045,318		
Employee benefits	15	341,645	57,983		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	12,489,624			
Previous years' tax	17	476,195			
Penalties and interest	18	100,174			
Subtotal	19	13,065,993			
Discounts allowed	20	-			
Tax adjustments under section 362 and 363 of the Municipal Act	22	-			
- amounts added to the roll (negative)		152,969			
- amounts written off	23	-			
Tax adjustments under sections 465, 495 and 496 of the Municipal Act	24				
- recoverable from upper tier and school boards		35,114			
- recoverable from general municipal revenues	25	33,224			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	12,981,362			
Amounts added to the tax roll for collection purposes only	30	5,866			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1990 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19900214			
Due date of last installment (YYYYMMDD)	33	19900414			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19900613			
Due date of last installment (YYYYMMDD)	36	19901003			
		\$			
Supplementary taxes levied with 1994 due date	37	24,690			
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council	
Estimated to take place	1 \$	2 \$	3 \$	4 \$	
in 1992	58	5,695,097	735,000	-	170,000
in 1993	59	4,960,450	-	-	2,000,000
in 1994	60	4,290,500	858,318	-	1,000,000
in 1995	61	2,401,770	-	-	-
in 1996	62	3,724,900	-	-	-
Total	63	21,072,717	1,593,318	-	3,170,000

					balance of fund		loans outstanding	
					1		2	
					\$		\$	
6. Ontario Home Renewal Plan trust fund at year end					82		110,096	
7. Analysis of direct water and sewer billings as at December 31								
					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Water								
In this municipality					39	4,100	737,000	264,516
In other municipalities (specify municipality)								
--					40	-	-	-
--					41	-	-	-
--					42	-	-	-
--					43	-	-	-
--					64	-	-	-
					number of residential units	1990 billings residential units	all other properties	computer use only
					1	2	3	4
						\$	\$	
Sewer								
In this municipality					44	4,100	328,024	117,056
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, 1989					67	-	2,945,412	-
Approved in 1990					68	-	735,000	-
Financed in 1990					69	-	875,866	-
No long term financing necessary					70	-	166,234	-
Approved but not financed as at December 31, 1990					71	-	2,638,312	-
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-
12. Forecast of total revenue fund expenditures								
					1991	1992	1993	1994
					1	2	3	4
					\$	\$	\$	\$
73					13,454,200	14,127,000	14,833,000	15,537,500
								1995
								5
								\$
								16,237,000