

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 37006

MUNICIPALITY OF: Leamington T

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1998.

Municipality

Leamington T

		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	16,313,529	3,052,920	6,226,290	7,034,319
Direct water billings on ratepayers -- own municipality	2	1,716,712	-		1,716,712
-- other municipalities	3	140,556	-		140,556
Sewer surcharge on direct water billings -- own municipality	4	1,065,685	-		1,065,685
-- other municipalities	5	-	-		-
Subtotal	6	19,236,482	3,052,920	6,226,290	9,957,272
PAYMENTS IN LIEU OF TAXATION					
Canada	7	35,251	4,593	-	30,658
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	12,900	4,209		8,691
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	83,978	22,811	14,064	47,103
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	-	-	-	-
Other	15	20,804	2,711	-	18,093
Municipal enterprises	16	87,828	11,468	-	76,360
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	240,761	45,792	14,064	180,905
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	202,110			202,110
.....	61	-			-
Subtotal	69	202,110			202,110
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	223,691			223,691
Canada specific grants	30	72,702			72,702
Other municipalities - grants and fees	31	951,005			951,005
Fees and service charges	32	2,692,023			2,692,023
Subtotal	33	3,939,421			3,939,421
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	274,949	-	-	274,949
Rents, concessions and franchises	36	-			-
Fines	37	30,883			30,883
Penalties and interest on taxes	38	228,994			228,994
Investment income - from own funds	39	340,569			340,569
- other	40	-			-
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	811,267			811,267
Contributions from non-consolidated entities	45	-			-
--	46	167,128			167,128
--	47	-			-
--	48	-			-
Subtotal	50	1,853,790	-	-	1,853,790
TOTAL REVENUE	51	25,472,564	3,098,712	6,240,354	16,133,498

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Leamington T

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	2,287,219	1,517,697	7,325	727,666	34,531
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	195,009	165,597	311	26,710	2,391
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	2,779	2,576	-	203	-
Managed Forest	0.115000	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	2,485,007	1,685,870	7,636	754,579	36,922
Subtotal Commercial		1,947,233	1,048,449	-	768,300	130,484
Subtotal Industrial		1,692,376	911,226	-	667,744	113,406
Pipeline	2.290400	66,527	35,820	-	26,249	4,458
Other	-	-	-	-	-	-
Supplementary Taxes		20,776	462	-	17,732	2,582
Subtotal levied by tax rate		6,211,919	3,681,827	7,636	2,234,604	287,852
Railway rights-of-way		14,371	7,738	-	5,670	963
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		14,371	7,738	-	5,670	963
Total school board purposes		6,226,290	3,689,565	7,636	2,240,274	288,815

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1998.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

Municipality

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	-	2,348	17,399	28,435
Protection to Persons and Property					
Fire	2	2,580	-	285,582	-
Police	3	11,218	-	426,328	29,293
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	21,586
Emergency measures	6	-	-	-	-
Subtotal	7	13,798	-	711,910	50,879
Transportation services					
Roadways	8	125,803	1,696	65,900	42,258
Winter Control	9	-	-	-	-
Transit	10	21,296	-	-	3,941
Parking	11	-	-	-	63,959
Street Lighting	12	-	-	-	38,737
Air Transportation	13	-	-	-	-
--	14	-	8,548	-	678,264
Subtotal	15	147,099	10,244	65,900	827,159
Environmental services					
Sanitary Sewer System	16	-	-	-	11,490
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	14,421
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	39,599	675,973
--	22	-	-	-	-
Subtotal	23	-	-	39,599	701,884
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	11,775
--	29	-	-	-	-
Subtotal	30	-	-	-	11,775
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	48,325	66,008	1,010,603
Libraries	38	37,829	-	50,189	28,675
Other Cultural	39	-	-	-	-
Subtotal	40	37,829	48,325	116,197	1,039,278
Planning and Development					
Planning and Development	41	24,915	11,785	-	24,217
Commercial and Industrial	42	50	-	-	7,377
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	1,019
--	46	-	-	-	-
Subtotal	47	24,965	11,785	-	32,613
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	223,691	72,702	951,005	2,692,023

		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	1,035,556	-	484,542	521,785	21,400	-	2,063,283
Protection to Persons and Property								
Fire	2	560,574	-	135,601	55,036	-	-	751,211
Police	3	2,401,085	-	305,297	54,472	-	-	2,760,854
Conservation Authority	4	-	-	-	-	28,601	-	28,601
Protective inspection and control	5	227,439	-	58,826	284	-	-	286,549
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	3,189,098	-	499,724	109,792	28,601	-	3,827,215
Transportation services								
Roadways	8	495,872	-	413,878	132,488	-	-	1,042,238
Winter Control	9	10,210	-	18,959	-	-	-	29,169
Transit	10	-	-	49,566	1,717	-	-	51,283
Parking	11	43,610	29,360	7,408	26,367	-	-	106,745
Street Lighting	12	-	-	169,463	-	-	-	169,463
Air Transportation	13	-	-	-	-	-	-	-
--	14	226,172	-	421,087	-	-	-	647,259
Subtotal	15	775,864	29,360	1,080,361	160,572	-	-	2,046,157
Environmental services								
Sanitary Sewer System	16	6,494	-	54,909	-	-	-	61,403
Storm Sewer System	17	6,319	-	4,982	-	-	-	11,301
Waterworks System	18	446,380	-	898,007	105,292	-	-	1,449,679
Garbage Collection	19	133,346	-	35,227	24,569	-	-	193,142
Garbage Disposal	20	-	-	374,568	-	-	-	374,568
Pollution Control	21	338,498	535,524	879,842	101,473	-	-	1,855,337
--	22	-	-	-	-	-	-	-
Subtotal	23	931,037	535,524	2,247,535	231,334	-	-	3,945,430
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	32,100	-	3,462	-	-	-	35,562
--	29	-	-	-	-	-	-	-
Subtotal	30	32,100	-	3,462	-	-	-	35,562
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	965,337	-	679,722	88,536	-	-	1,733,595
Libraries	38	257,697	-	93,378	713,545	-	-	1,064,620
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	1,223,034	-	773,100	802,081	-	-	2,798,215
Planning and Development								
Planning and Development	41	1,339	-	57,253	-	-	-	58,592
Commercial and Industrial	42	98,795	162,400	118,382	57,034	-	-	436,611
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	1,019	-	-	-	-	1,019
--	46	-	-	-	-	-	-	-
Subtotal	47	100,134	163,419	175,635	57,034	-	-	496,222
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	7,286,823	728,303	5,264,359	1,882,598	50,001	-	15,212,084

1998 FINANCIAL INFORMATION RETURN		
Municipality		5
ANALYSIS OF CAPITAL OPERATION		9
For the year ended December 31, 1998.		
Leamington T		
		1 \$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	470,469
Reserves and Reserve Funds	3	1,872,397
Subtotal	4	2,342,866
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	11	-
Tile Drainage and Shoreline Property Assistance Programs	12	-
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	15,786
Canada	21	169,511
Other Municipalities	22	146,265
Subtotal	23	331,562
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	11,500
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	32,085
--	30	190,700
--	31	-
Subtotal	32	234,285
Total Sources of Financing	33	2,908,713
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	2,908,713
Subtotal	36	2,908,713
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	2,908,713
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	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

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	-	-	-	2,201
Protection to Persons and Property					
Fire	2	-	-	85,493	258,081
Police	3	-	-	21,079	75,551
Conservation Authority	4	-	-	-	277
Protective inspection and control	5	-	-	-	7
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	106,572	333,916
Transportation services					
Roadways	8	15,786	14,471	-	680,039
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	24,358
Subtotal	15	15,786	14,471	-	704,397
Environmental services					
Sanitary Sewer System	16	-	-	-	334,480
Storm Sewer System	17	-	-	-	105,350
Waterworks System	18	-	-	-	105,292
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	573,366
--	22	-	-	-	-
Subtotal	23	-	-	-	1,118,488
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	143,911	39,693	709,475
Libraries	38	-	-	-	1,531
Other Cultural	39	-	-	-	-
Subtotal	40	-	143,911	39,693	711,006
Planning and Development					
Planning and Development	41	-	-	-	38,705
Commercial and Industrial	42	-	11,129	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	11,129	-	38,705
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	15,786	169,511	146,265	2,908,713

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

Municipality

Leamington T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	-	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	-	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	146,750	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	146,750	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	1,917,303	
	Subtotal	23	-	
Health Services				
Public Health Services		24	1,917,303	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assistance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Social Housing		90	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	140,000	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	1,816	
	Subtotal	47	-	
Electricity		48	141,816	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Leamington T

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12

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	1,475,053
: To other		3	729,000
Subtotal		4	2,204,053
Plus: All debt assumed by the municipality from others		5	1,816
Less: All debt assumed by others			
:Ontario		6	-
:School boards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	2,205,869
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Instalment (serial) debentures		17	2,205,869
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	-
--		24	-
			\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)			
U.S. dollars - Canadian dollar equivalent included in line 15 above		25	-
- par value of this amount in U.S. dollars		26	-
Other - Canadian dollar equivalent included in line 15 above		27	-
- par value of this amount in _____		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	46,409
Total liability under OMERS plans			
- initial unfunded		34	-
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	-
- actuarial deficiency		37	-
Outstanding loans guarantee		38	-
Commitments and liabilities financed from revenue, as approved by the Ontario Municipal Board or Council, as the case may be			
- hospital support		39	-
- university support		40	-
- leases and other agreements		41	-
Other (specify)		42	-
--		43	-
--		44	-
Total		45	46,409

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Leamington T

6. Ontario Clean Water Agency Provincial Projects																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																		
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1998 FINANCIAL INFORMATION RETURN

Municipality

Leamington T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	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		3,031,239	21,681	3,052,920	-	-	-	-	-	-
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		45,792	-	45,792	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	3,077,031	21,681	3,098,712	3,052,920	-	45,792	-	3,098,712	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	3,077,031	21,681	3,098,712	3,052,920	-	45,792	-	3,098,712	-

1998 FINANCIAL INFORMATION RETURN

Municipality

Leamington T

9LT
13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year	
		1	2	3	4	5	6	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS												
	English Language Public DSB (specify)											
	--	62	-	-	-	-	-	-	-	-	-	
	--	63	-	3,700,673	462	-	3,701,135	3,689,565	11,570	-	3,701,135	-
French Language Public DSB (specify)												
	--	64	-	-	-	-	-	-	-	-	-	-
	--	65	-	7,636	-	-	7,636	7,636	-	-	7,636	-
English Language Catholic DSB (specify)												
	--	93	-	-	-	-	-	-	-	-	-	-
	--	94	-	2,225,036	17,732	-	2,242,768	2,240,274	2,494	-	2,242,768	-
French Language Catholic DSB (specify)												
	--	95	-	-	-	-	-	-	-	-	-	-
	--	96	-	286,233	2,582	-	288,815	288,815	-	-	288,815	-
	Total school boards	36	-	6,219,578	20,776	-	6,240,354	6,226,290	14,064	-	6,240,354	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Leamington T

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15

		1	\$
Balance at the beginning of the year	1	7,372,695	
Revenues			
Contributions from revenue fund	2	1,412,129	
Contributions from capital fund	3	-	
Development Charges Act	67	115,403	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	2,000	
Investment income - from own funds	5	444,039	
- other	6	-	
--	9	52,690	
--	10	6,900	
--	11	-	
--	12	-	
Total revenue	13	2,033,161	
Expenditures			
Transferred to capital fund	14	1,872,397	
Transferred to revenue fund	15	811,267	
Charges for long term liabilities - principal and interest	16	-	
--	63	3,748	
--	20	-	
--	21	-	
Total expenditure	22	2,687,412	
Balance at the end of the year for:			
Reserves	23	3,949,546	
Reserve Funds	24	2,768,898	
Total	25	6,718,444	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	529,036	
Contingencies	27	7,070	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	67,204	
Replacement of equipment	30	762,439	
Sick leave	31	57,840	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	70,539	
- roads	35	800,524	
- sanitary and storm sewers	36	132,892	
- parks and recreation	64	531,905	
- library	65	1,104,696	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	60,219	
- other and unspecified	42	-	
Waterworks current purposes	49	1,050,000	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	100,412	
--	53	24,765	
--	54	9,437	
Obligatory reserve funds:			
Development Charges Act	68	1,195,425	
Lot levies and subdivider contributions	44	120,587	
Recreational land (the Planning Act)	46	67,087	
Parking revenues	45	26,367	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	6,718,444	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Leamington T

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For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	4,864,813	-
Accounts receivable			
Canada	2	91,053	
Ontario	3	25,628	
Region or county	4	34,512	
Other municipalities	5	309,347	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	483,768	business taxes
Taxes receivable			
Current year's levies	9	-	
Previous year's levies	10	706,020	29,944
Prior year's levies	11	321,506	8,824
Penalties and interest	12	327,429	11,377
Less allowance for uncollectables (negative)	13	271,378	7,875
Investments			
Canada	14	-	
Provincial	15	1,102,326	
Municipal	16	56,000	
Other	17	1,396,037	
Other current assets	18	474,613	portion of line 20
Capital outlay to be recovered in future years	19	2,205,869	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	67,204	-
	21	12,737,503	
	Total		

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Leamington T

For the year ended December 31, 1998.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-	-	-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	29,983		
Ontario	27	-		
Region or county	28	1,764		
Other municipalities	29	5,297		
School Boards	30	-		
Trade accounts payable	31	1,043,560		
Other	32	187,532		
Other current liabilities	33	664,858		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	1,971,125		
- special area rates and special charges	35	92,928		
- benefitting landowners	36	141,816		
- 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	6,718,444		
Accumulated net revenue (deficit)				
General revenue	42	264,084		
Special charges and special areas (specify)				
--	43	- 3,235		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	1,608,296		
Libraries	49	11,051		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	12,737,503		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		3
Non-line Department Support Staff	2		10
Fire	3		2
Police	4		48
Transit	5		-
Public Works	6		21
Health Services	7		2
Homes for the Aged	8		-
Other Social Services	9		-
Parks and Recreation	10		9
Libraries	11		4
Planning	12		1
Total	13		100

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	4,716,500		564,931	
Employee benefits	15	365,533		36,841	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		15,399,301		
Previous years' tax	17		719,471		
Penalties and interest	18		217,626		
Subtotal	19		16,336,398		
Discounts allowed	20		-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25		125,370		
- recoverable from upper tier	90		9,946		
- recoverable from school boards	91		115,424		
Transfers to tax sale and tax registration accounts	26		-		
The Municipal Elderly Residents' Assistance Act - reductions	27		-		
- refunds	28		-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92		-		
- cancellations	93		860		
- other	94		-		
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	48.36		368	
- recoverable from upper tier	96	23.42		178	
- recoverable from school boards	97	28.22		216	
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98		-		
- industrial properties	99		-		
--	80		-		
Total reductions	29		16,588,760		
Amounts added to the tax roll for collection purposes only	30		6,181		
Business taxes written off under subsection 441(1) of the Municipal Act	81		4,225		

		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		19,980,215
Due date of last installment (YYYYMMDD)	33		19,980,415
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,980,826
Due date of last installment (YYYYMMDD)	36		19,981,125
			\$
Supplementary taxes levied with 1999 due date	37		102,521

5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements			
		gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1999	58	10,000,000	-	10,000,000	-
in 2000	59	-	-	-	-
in 2001	60	-	-	-	-
in 2002	61	-	-	-	-
in 2003	62	-	-	-	-
Total	63	10,000,000	-	10,000,000	-

STATISTICAL DATA

For the year ended December 31, 1998.

		balance of fund		loans outstanding							
		1		2							
		\$		\$							
6. Ontario Home Renewal Plan trust fund at year end		82		9,430		7,721					
7. Analysis of direct water and sewer billings as at December 31											
		number of residential units		1998 billings residential units		all other properties		computer use only			
		1		2		3		4			
				\$		\$					
Water		39		6,360		1,252,663		464,049			
In this municipality											
In other municipalities (specify municipality)											
--		40		-		-		-			
--		41		-		-		-			
--		42		-		-		-			
--		43		-		-		-			
--		64		-		-		-			
				number of residential units		1998 billings residential units		all other properties		computer use only	
				1		2		3		4	
						\$		\$			
Sewer		44		6,360		777,616		288,069			
In this municipality											
In other municipalities (specify municipality)											
--		45		-		-		-		-	
--		46		-		-		-		-	
--		47		-		-		-		-	
--		48		-		-		-		-	
--		65		-		-		-		-	
								water		sewer	
								1		2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66				-		-		-	
8. Selected investments of own sinking funds as at December 31											
		own municipality		other municipalities, school boards		Province		Federal			
		1		2		3		4			
		\$		\$		\$		\$			
Own sinking funds		83		-		-		-		-	
9. Borrowing from own reserve funds										1	
										\$	
Loans or advances due to reserve funds as at December 31								84		-	
10. Joint boards consolidated by this municipality											
		total board expenditure		contribution from this municipality		this municipality's share of total municipal contributions		for computer use only			
		1		2		3		4			
		\$		\$		%					
name of joint boards		53		-		-		-		-	
--		54		-		-		-		-	
--		55		-		-		-		-	
--		56		-		-		-		-	
--		57		-		-		-		-	
11. Applications to the Ontario Municipal Board or to Council											
		tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone		other submitted to O.M.B.		other submitted to Council		total			
		1		2		4		3			
		\$		\$		\$		\$			
Approved but not financed as at December 31, 1997		67		-		1,017,081		-		1,017,081	
Approved in 1998		68		-		-		-		-	
Financed in 1998		69		-		-		-		-	
No long term financing necessary		70		-		-		-		-	
Approved but not financed as at December 31, 1998		71		-		1,017,081		-		1,017,081	
Applications submitted but not approved as at Decemeber 31, 1998		72		-		-		-		-	
12. Forecast of total revenue fund expenditures											
		1999		2000		2001		2002		2003	
		1		2		3		4		5	
		\$		\$		\$		\$		\$	
73		16,100		16,150		16,300		16,400		16,600	
13. Municipal procurement this year											
						1		2			
								\$			
Total construction contracts awarded		85		9				1,539,869			
Construction contracts awarded at \$100,000 or greater		86		5				1,236,310			

ANALYSIS OF USER FEES

Municipality

Leamington T

For the year ended December 31, 1998.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1	Foot	1	1	188,120	0
	2	Litre	0	0	249,315	0
	3	Cubic metre	55	55	135,410	0
	4					
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			572,845	
All other user fees		22			2,119,178	
	Total	23			2,692,023	

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

residential

1

multi-residential

2

commercial

3

office buildings

4

shopping centres

5

parking lots/
vacant land

6

industrial

7

No. of years of the program

(#)

1

-

-

-

-

-

-

Cross class funding (1=Yes; 0=No)

2

-

Properties increasing:

No. of properties affected within class

(#)

3

-

-

-

-

-

-

Total adjustments for the year

(\$)

4

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

5

-

-

-

-

-

-

- per cent value

(%)

6

-

-

-

-

-

-

Phase-in rate

(%)

7

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

8

-

-

-

-

-

-

Total adjustments for the year

(\$)

9

-

-

-

-

-

-

- dollar value

(\$)

10

-

-

-

-

-

-

- per cent value

(%)

11

-

-

-

-

-

-

Phase-in rate

(%)

12

-

-

-

-

-

-

large industrial

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

-

-

-

-

-

Total adjustments for the year

(\$)

16

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

17

-

-

-

-

-

- per cent value

(%)

18

-

-

-

-

-

Phase-in rate

(%)

19

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

20

-

-

-

-

-

Total adjustments for the year

(\$)

21

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

22

-

-

-

-

-

- per cent value

(%)

23

-

-

-

-

-

Phase-in rate

(%)

24

-

-

-

-

-

2. Rebate programs under section 442.2 of the Municipal Act

commercial

1

office buildings

2

shopping centres

3

parking lots/
vacant land

4

industrial

5

large industrial

6

No. of years of the program

(#)

25

-

-

-

-

-

-

Total no.of properties in class

(#)

26

-

-

-

-

-

-

No. of properties affected within class

(#)

27

-

-

-

-

-

-

Total adjustments for the year

(\$)

28

-

-

-

-

-

-

Minimum threshold amount:

- dollar value

(\$)

29

-

-

-

-

-

-

- per cent value

(%)

30

-

-

-

-

-

-

Assessment value to qualify:

- minimum

(\$)

31

-

-

-

-

-

-

- maximum

(\$)

32

-

-

-

-

-

-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

multi-residential

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 program under section 447.35 of the Municipal 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

(#)

38

-

-

-

-

-

-

-

Budgetary levy change

(%)

39

-

-

-

-

-

-

-

Properties increasing:

No. of properties affected within class

(#)

40

-

-

-

-

-

-

-

Total tax increase phase-ins for year

(\$)

41

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

42

-

-

-

-

-

-

-

Properties decreasing:

No. of properties affected within class

(#)

43

-

-

-

-

-

-

-

Percentage used to determine decrease phase-in

(%)

44

-

-

-

-

-

-

-

Total tax decrease phase-ins for year

(\$)

45

-

-

-

-

-

-

-

Total tax adjustments for the year

(\$)

46

-

-

-

-

-

-

-