

1988 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31042

MUNICIPALITY OF: Listowel T

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1988.

Municipality

Listowel 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	3,398,548	272,226	1,748,120	1,378,202
Direct water billings on ratepayers -- own municipality	2	254,284	-		254,284
-- other municipalities	3	3,334	-		3,334
Sewer surcharge on direct water billings -- own municipality	4	171,001	-		171,001
-- other municipalities	5	-	-		-
Subtotal	6	3,827,167	272,226	1,748,120	1,806,821
PAYMENTS IN LIEU OF TAXATION					
Canada	7	21,718	-	-	21,718
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	7,800	1,326		6,474
Other	11	2,734	435		2,299
Ontario Enterprises					
Ontario Housing Corporation	12	47,130	3,840	24,548	18,742
Ontario Hydro	13	4,058	331	-	3,727
Liquor Control Board of Ontario	14	3,527	-	-	3,527
Other	15	-	-	-	-
Municipal enterprises	16	9,046	-	-	9,046
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	96,013	5,932	24,548	65,533
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	63,540	-	-	63,540
Per Household Police	20	105,900	-	-	105,900
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	100,137	-	-	100,137
General Support	24	121,811	-	-	121,811
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	391,388	-	-	391,388
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	225,356			225,356
Canada specific grants	30	3,548			3,548
Other municipalities - grants and fees	31	103,975			103,975
Fees and service charges	32	397,591			397,591
Subtotal	33	730,470			730,470
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,792	-	-	10,792
Fines	37	2,451			2,451
Penalties and interest on taxes	38	13,676			13,676
Investment income - from own funds	39	-			-
- other	40	80,870			80,870
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	31,968			31,968
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	139,757	-	-	139,757
TOTAL REVENUE	51	5,184,795	278,158	1,772,668	3,133,969

For the year ended December 31, 1988.

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I. Own purposes

[illegible]

For the year ended December 31, 1988.

Listowel T

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II. Upper tier purposes

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1988.

		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	212,722	18,341	5,495	69.520000	81.790000	14,788	1,500	449	512	-	-	17,249
Separate consolidated													
Total all school board taxation	0						963,664	534,162	226,048	12,196	5,395	6,655	1,748,120

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1988.

Municipality

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1988.

This Schedule Not Required For This Municipality

[illegible]

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1988.

Municipality

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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	4,671	-	-	23,356
Protection to Persons and Property					
Fire	2	-	-	33,520	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	33,520	-
Transportation services					
Roadways	8	111,337	-	64,825	334
Winter Control	9	18,500	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	30,988
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	129,837	-	64,825	31,322
Environmental services					
Sanitary Sewer System	16	-	-	-	110,011
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	6,405
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	1,000
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	117,416
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	25,878
--	29	-	-	-	-
Subtotal	30	-	-	-	25,878
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	58,470	-	-	98,162
--	35	-	-	-	-
Subtotal	36	58,470	-	-	98,162
Recreation and Cultural Services					
Parks and Recreation	37	6,687	-	-	96,701
Libraries	38	14,169	3,548	5,630	4,556
Other Cultural	39	-	-	-	-
Subtotal	40	20,856	3,548	5,630	101,257
Planning and Development					
Planning and Development	41	11,522	-	-	-
Commercial and Industrial	42	-	-	-	200
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	11,522	-	-	200
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	225,356	3,548	103,975	397,591

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1988.

Municipality
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		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	228,232	32,325	112,453	4,117	-	21,390	355,737
Protection to Persons and Property								
Fire	2	30,183	-	19,064	4,315	-	24,883	78,445
Police	3	339,506	-	94,246	20,535	-	11,000	465,287
Conservation Authority	4	-	-	-	-	23,167	-	23,167
Protective inspection and control	5	224	-	-	-	-	-	224
Emergency measures	6	-	-	-	2,221	-	-	2,221
Subtotal	7	369,913	-	113,310	27,071	23,167	35,883	569,344
Transportation services								
Roadways	8	86,962	-	180,128	11,955	-	37,039	242,006
Winter Control	9	-	-	-	-	-	37,039	37,039
Transit	10	-	-	-	-	-	-	-
Parking	11	2,129	-	8,103	37,499	-	-	47,731
Street Lighting	12	-	-	46,165	-	-	-	46,165
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	89,091	-	234,396	49,454	-	-	372,941
Environmental services								
Sanitary Sewer System	16	-	125,846	208,848	352,061	-	-	686,755
Storm Sewer System	17	-	-	-	208,211	-	-	208,211
Waterworks System	18	102,125	3,630	100,193	123,234	-	24,883	304,299
Garbage Collection	19	-	-	40,333	-	-	-	40,333
Garbage Disposal	20	6,986	-	50,639	-	-	-	57,625
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	109,111	129,476	400,013	683,506	-	24,883	1,297,223
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	54,551	-	500	-	55,051
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	54,551	-	500	-	55,051
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	122,027	-	23,398	879	-	10,390	156,694
--	35	-	-	-	-	-	-	-
Subtotal	36	122,027	-	23,398	879	-	10,390	156,694
Recreation and Cultural Services								
Parks and Recreation	37	154,427	-	116,057	26,415	250	-	297,149
Libraries	38	51,506	-	45,118	1,366	-	-	97,990
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	205,933	-	161,175	27,781	250	-	395,139
Planning and Development								
Planning and Development	41	-	-	762	-	-	-	762
Commercial and Industrial	42	-	-	185	13,189	-	-	13,374
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	11,885	-	-	-	11,885
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	12,832	13,189	-	-	26,021
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,124,307	161,801	1,112,128	805,997	23,917	-	3,228,150

1988 FINANCIAL INFORMATION RETURN		
Municipality		5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1988.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	801
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	802,470
Reserves and Reserve Funds	3	26,900
Subtotal	4	829,370
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
P.R.I.D.E. Program	60	-
Other Ontario Housing Programs	10	-
Ministry of the Environment	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	1,627,698
Canada	21	-
Other Municipalities	22	-
Subtotal	23	1,627,698
Other Financing		
Prepaid Special Charges	24	30,002
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	170,000
--	30	-
--	31	-
Subtotal	32	200,002
Total Sources of Financing	33	2,657,070
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,118,648
Subtotal	36	3,118,648
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	3,118,648
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	462,379
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	462,379
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	462,379
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1988.

Municipality

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,117
Protection to Persons and Property					
Fire	2	-	-	-	4,315
Police	3	-	-	-	20,535
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	2,221
Subtotal	7	-	-	-	27,071
Transportation services					
Roadways	8	1,298,703	-	-	1,310,161
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	37,499
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	1,298,703	-	-	1,347,660
Environmental services					
Sanitary Sewer System	16	157,735	-	-	533,169
Storm Sewer System	17	-	-	-	208,211
Waterworks System	18	-	-	-	153,026
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	157,735	-	-	894,406
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	3,120	-	-	3,905
--	35	-	-	-	-
Subtotal	36	3,120	-	-	3,905
Recreation and Cultural Services					
Parks and Recreation	37	166,926	-	-	825,720
Libraries	38	1,214	-	-	2,580
Other Cultural	39	-	-	-	-
Subtotal	40	168,140	-	-	828,300
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	13,189
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	13,189
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,627,698	-	-	3,118,648

1988 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1988.

Municipality

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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	75,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	75,000	
Environmental services			
Sanitary Sewer System	16	507,489	
Storm Sewer System	17	-	
Waterworks System	18	3,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	510,489	
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	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	31,000	
Gas	49	-	
Telephone	50	-	
	Total 51	616,489	

1988 FINANCIAL INFORMATION RETURN

Municipality

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ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1988.

			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	824,674
: To Canada and agencies			2	-
: To other			3	135,059
	Subtotal		4	959,733
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	343,244
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	343,244
	Total		15	616,489
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	135,059
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	481,430
--			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	37,224
- 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	-
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	-

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For the year ended December 31, 1988.

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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. 1988 Debt Charges							
					principal	interest	
					1	2	
					\$	\$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	81,501			76,670		
- special are rates and special charges	51	-			-		
- benefitting landowners	52	-			-		
- user rates (consolidated entities)	53	3,000			630		
Recovered from reserve funds	54	8,000			9,338		
Recovered from unconsolidated entities							
- hydro	55	13,000			5,500		
- gas and telephone	57	-			-		
--	56	-			-		
--	58	-			-		
--	59	-			-		
Total	78	105,501			92,138		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1	2	3	4	5	6
		\$	\$	\$	\$	\$	\$
1989	60	22,046	74,093	9,000	8,438	14,000	3,875
1990	61	19,871	71,532	10,000	7,425	17,000	2,125
1991	62	21,015	70,389	12,000	6,300	-	-
1992	63	21,770	67,011	13,000	4,950	-	-
1993	64	23,124	65,657	15,000	3,488	-	-
1994-1998	65	121,589	188,220	16,000	1,800	-	-
1999 onwards	79	193,677	56,101	-	-	-	-
interest to be earned on sinking funds *	69	87,397	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	510,489	593,003	75,000	32,401	31,000	6,000
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
							1
							\$
1989	72						100,000
1990	73						200,000
1991	74						200,000
1992	75						200,000
1993	76						200,000
Total	77						900,000
10. Other notes (attach supporting schedules as required)							

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1988.

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		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		274,653	3,602	278,255							
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	- 6,041	274,653	3,602	278,255	264,097	-	-	5,932	-	270,029	- 14,267
Special purpose requisitions												
Water	12	-	-	-	-							
Transit	13	-	-	-	-							
Sewer	14	-	-	-	-							
Library	15	-	-	-	-							
--	16	-	-	-	-							
--	17	-	-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	7,434	-	-	-	-	8,129	-	-	-	8,129	15,563
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,393	274,653	3,602	278,255	264,097	8,129	-	5,932	-	278,158	1,296

1988 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Listowel T

For the year ended December 31, 1988.

		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	1,795	958,730	12,896	-	971,626	924,809	32,763	13,585	-	971,157
	--	31	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,203	24,144	733	-	24,877	24,681	-	196	-	24,877	1,203
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	1,457	750,433	10,105	-	760,538	724,650	23,968	10,631	-	759,249	2,746
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	4	16,874	512	-	17,386	17,249	-	136	-	17,385	3
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,545	1,750,181	24,246	-	1,774,427	1,691,389	56,731	24,548	-	1,772,668	214

1988 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1988.

Municipality

Listowel T

10
15

		1 \$
Balance at the beginning of the year	1	449,544
Revenues		
Contributions from revenue fund	2	3,527
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	3,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	24,266
- other	6	-
--	9	-
--	10	-
--	11	-
--	12	-
Total revenue	13	30,793
Expenditures		
Transferred to capital fund	14	26,900
Transferred to revenue fund	15	31,968
Charges for long term liabilities - principal and interest	16	17,338
--	63	-
--	20	-
--	21	-
Total expenditure	22	76,206
Balance at end of year for:		
Reserves	23	140,000
Reserve Funds	24	264,132
Total	25	404,131
Analysed as follows:		
Working funds	26	115,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	67,825
- water	29	-
Replacement of equipment	30	-
Sick leave	31	-
Insurance	32	-
Workers' compensation	33	-
Capital expenditure - general administration	34	-
- roads	35	-
- sanitary and storm sewers	36	-
- parks and recreation	64	202
- library	65	-
- other cultural	66	-
- water	38	132,327
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	16,728
Recreational land (the Planning Act)	46	-
Parking revenues	45	6,301
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	25,000
Transit current purposes	50	-
Library current purposes	51	-
--	52	40,749
--	53	-
--	54	-
--	55	-
--	56	-
--	57	
Total	58	404,132

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel T

For the year ended December 31, 1988.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	248,002	-
Accounts receivable			
Canada	2	-	
Ontario	3	1,051,230	
Region or county	4	-	
Other municipalities	5	2,943	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	91,134	business taxes
Taxes receivable			
Current year's levies	9	79,279	6,134
Previous year's levies	10	9,591	-
Prior year's levies	11	-	-
Penalties and interest	12	5,383	261
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	31,650	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	616,489	
Other long term assets	20	40,749	-
Total	21	2,176,450	

1988 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel T

For the year ended December 31, 1988.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	709,508		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	7,872		
Other municipalities	29	-		
School Boards	30	10,827		
Trade accounts payable	31	581,200		
Other	32	-		
Other current liabilities	33	2,865		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	507,489		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	3,000		
Recoverable from Reserve Funds	38	75,000		
Recoverable from unconsolidated entities	39	31,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	404,132		
Accumulated net revenue (deficit)				
General revenue	42	262,065		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	43,229		
Libraries	49	- 8,661		
Cemetaries	50	15,021		
Recreation, community centres and arenas	51	- 7,180		
--	52	380		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	1,296		
School boards	57	- 214		
Unexpended capital financing / (unfinanced capital outlay)	58	- 462,379		
Total	59	2,176,450		

STATISTICAL DATA

For the year ended December 31, 1988.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	3	
Fire	3	1	
Police	4	7	
Transit	5	-	
Public Works	6	6	
Health Services	7	1	
Homes for the Aged	8	-	
Other Social Services	9	4	
Parks and Recreation	10	4	
Libraries	11	1	
Planning	12	-	
Total	13	29	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	753,576	159,369
Employee benefits	15	142,011	4,846
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,311,140	
Previous years' tax	17	35,988	
Penalties and interest	18	12,536	
Subtotal	19	3,359,664	
Discounts allowed	20	-	
Tax adjustments under section 362 and 363 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 465, 495 and 496 of the Municipal Act			
- recoverable from upper tier and school boards	24	15,728	
- recoverable from general municipal revenues	25	9,654	
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	3,385,046	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 495(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1988 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19880315	
Due date of last installment (YYYYMMDD)	33	19880615	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19880915	
Due date of last installment (YYYYMMDD)	36	19881115	
		\$	
Supplementary taxes levied with1990 due date	37	-	
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 \$
in 1989	58 280,000	-	-
in 1990	59 1,380,000	-	600,000
in 1991	60 4,080,000	-	1,900,000
in 1992	61 80,000	-	-
in 1993	62 100,000	-	-
Total	63 5,920,000	-	2,500,000

				balance of fund		loans outstanding	
				1		2	
				\$		\$	
6. Ontario Home Renewal Plan trust fund at year end				82	61,322		38,377
7. Analysis of direct water and sewer billings as at December 31							
				number of residential units	1988 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Water							
In this municipality				39	2,118	181,628	72,656
In other municipalities (specify municipality)							
--				40	-	-	-
--				41	-	-	-
--				42	-	-	-
--				43	-	-	-
--				64	-	-	-
				number of residential units	1988 billings residential units	all other properties	computer use only
				1	2	3	4
					\$	\$	
Sewer							
In this municipality				44	2,118	117,991	53,010
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, 1987				67	-	424,470	-
Approved in 1988				68	-	150,000	-
Financed in 1988				69	-	-	-
No long term financing necessary				70	-	-	-
Approved but not financed as at December 31, 1988				71	-	574,470	-
Applications submitted but not approved as at Decemeber 31, 1988				72	-	-	-
12. Forecast of total revenue fund expenditures							
				1989	1990	1991	1992
				1	2	3	4
				\$	\$	\$	\$
73				3,150,000	3,300,000	3,500,000	3,650,000
							1993
							5
							\$
							3,800,000