

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 31042

MUNICIPALITY OF: Listowel T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

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	4,271,044	361,728	2,122,713	1,786,603
Direct water billings on ratepayers -- own municipality	2	347,729	-		347,729
-- other municipalities	3	4,447	-		4,447
Sewer surcharge on direct water billings -- own municipality	4	252,278	-		252,278
-- other municipalities	5	-	-		-
Subtotal	6	4,875,498	361,728	2,122,713	2,391,057
PAYMENTS IN LIEU OF TAXATION					
Canada	7	26,406	-	-	26,406
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	7,800	1,326		6,474
Other	11	3,513	572		2,941
Ontario Enterprises					
Ontario Housing Corporation	12	57,285	4,921	28,830	23,534
Ontario Hydro	13	6,086	523	-	5,563
Liquor Control Board of Ontario	14	4,444	-	-	4,444
Other	15	-	-	-	-
Municipal enterprises	16	10,996	-	-	10,996
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	116,530	7,342	28,830	80,358
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	65,430	-	-	65,430
Per Household Police	20	109,050	-	-	109,050
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	144,980	-	-	144,980
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	71,928	-	-	71,928
Subtotal	28	391,388	-	-	391,388
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	267,037			267,037
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	156,355			156,355
Fees and service charges	32	538,131			538,131
Subtotal	33	961,523			961,523
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	29,716	-	-	29,716
Fines	37	2,258			2,258
Penalties and interest on taxes	38	25,267			25,267
Investment income - from own funds	39	-			-
- other	40	117,882			117,882
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	6,987			6,987
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	182,110	-	-	182,110
TOTAL REVENUE	51	6,527,049	369,070	2,151,543	4,006,436

For the year ended December 31, 1990.

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[illegible]

For the year ended December 31, 1990.

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2LT - OP

II. Upper tier purposes

[illegible]

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	229,379	35,313	12,005	86.028000	101.209000	19,733	3,573	1,215	522	1,622	472	27,137
Separate consolidated													
Total all school board taxation	0						1,186,002	623,685	268,546	32,220	6,028	6,232	2,122,713

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

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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	5,310	-	-	19,018
Protection to Persons and Property					
Fire	2	-	-	35,542	-
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	34,375	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	69,917	-
Transportation services					
Roadways	8	151,863	-	80,832	293
Winter Control	9	20,464	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	34,904
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	172,327	-	80,832	35,197
Environmental services					
Sanitary Sewer System	16	-	-	-	148,122
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	10,829
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	158,951
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	25,848
--	29	-	-	-	-
Subtotal	30	-	-	-	25,848
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	65,321	-	-	143,194
--	35	-	-	-	-
Subtotal	36	65,321	-	-	143,194
Recreation and Cultural Services					
Parks and Recreation	37	6,300	-	-	147,750
Libraries	38	17,779	-	5,606	8,173
Other Cultural	39	-	-	-	-
Subtotal	40	24,079	-	5,606	155,923
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	-
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	267,037	-	156,355	538,131

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Listowel T						
For the year ended December 31, 1990.								
		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	282,964	-	203,547	121,652	-	-	595,963
Protection to Persons and Property								
Fire	2	32,839	-	19,741	21,689	-	33,078	107,347
Police	3	430,603	-	101,807	-	-	11,000	543,410
Conservation Authority	4	-	-	-	-	31,121	-	31,121
Protective inspection and control	5	37,452	-	12,305	1,576	-	1,200	52,533
Emergency measures	6	-	-	-	60,795	-	-	60,795
Subtotal	7	500,894	-	133,853	84,060	31,121	45,278	795,206
Transportation services								
Roadways	8	85,894	-	215,901	176,906	-	40,928	437,773
Winter Control	9	-	-	-	-	-	40,928	40,928
Transit	10	-	-	-	-	-	-	-
Parking	11	2,231	-	7,607	60,078	-	-	69,916
Street Lighting	12	-	-	53,760	-	-	-	53,760
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	88,125	-	277,268	236,984	-	-	602,377
Environmental services								
Sanitary Sewer System	16	-	127,780	228,375	130,557	-	-	486,712
Storm Sewer System	17	-	-	-	22,028	-	-	22,028
Waterworks System	18	90,339	-	102,966	38,699	-	33,078	198,926
Garbage Collection	19	-	-	44,333	-	-	-	44,333
Garbage Disposal	20	10,089	-	65,899	-	-	-	75,988
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	100,428	127,780	441,573	191,284	-	33,078	827,987
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	46,854	-	18,344	27,049	500	-	92,747
--	29	-	-	-	-	-	-	-
Subtotal	30	46,854	-	18,344	27,049	500	-	92,747
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	162,533	-	33,334	1,282	-	-	197,149
--	35	-	-	-	-	-	-	-
Subtotal	36	162,533	-	33,334	1,282	-	-	197,149
Recreation and Cultural Services								
Parks and Recreation	37	184,668	-	140,064	14,029	-	-	338,761
Libraries	38	64,428	-	42,841	2,719	-	-	109,988
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	249,096	-	182,905	16,748	-	-	448,749
Planning and Development								
Planning and Development	41	-	-	1,301	-	-	-	1,301
Commercial and Industrial	42	-	-	17,976	14,625	-	-	32,601
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	21,194	-	-	-	21,194
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	40,471	14,625	-	-	55,096
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,430,894	127,780	1,331,295	693,684	31,621	-	3,615,274

1990 FINANCIAL INFORMATION RETURN		
Municipality		5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	569,821
Reserves and Reserve Funds	3	-
Subtotal	4	569,821
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	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	341,092
Canada	21	-
Other Municipalities	22	-
Subtotal	23	341,092
Other Financing		
Prepaid Special Charges	24	42,389
Proceeds From Sale of Land and Other Capital Assets	25	4,500
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	-
--	30	-
--	31	-
Subtotal	32	46,889
Total Sources of Financing	33	957,802
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	957,802
Subtotal	36	957,802
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	957,802
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

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	21,652
Protection to Persons and Property					
Fire	2	-	-	-	21,689
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,576
Emergency measures	6	-	-	-	60,795
Subtotal	7	-	-	-	84,060
Transportation services					
Roadways	8	154,252	-	-	335,658
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	46,490
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	154,252	-	-	382,148
Environmental services					
Sanitary Sewer System	16	149,236	-	-	274,876
Storm Sewer System	17	22,028	-	-	44,056
Waterworks System	18	-	-	-	42,729
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	10,536	-	-	21,236
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	181,800	-	-	382,897
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	27,049
--	29	-	-	-	-
Subtotal	30	-	-	-	27,049
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	5,040	-	-	6,322
--	35	-	-	-	-
Subtotal	36	5,040	-	-	6,322
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	36,330
Libraries	38	-	-	-	2,719
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	39,049
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	14,625
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	14,625
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	341,092	-	-	957,802

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

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	56,000	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	56,000	
Environmental services			
Sanitary Sewer System	16	397,315	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	397,315	
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	-	
Gas	49	-	
Telephone	50	-	
	Total 51	453,315	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Listowel 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	764,997
: To Canada and agencies			2	-
: To other			3	79,044
	Subtotal		4	844,041
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	390,726
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	390,726
	Total		15	453,315
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	79,044
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	374,271
--			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	40,611
- 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, 1990.

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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. 1990 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	59,728		68,052			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	-		-			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	10,000		7,425			
Recovered from unconsolidated entities							
- hydro	55	17,000		2,125			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	86,728		77,602			
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 \$
1991	60	21,015	70,389	12,000	6,300	-	-
1992	61	21,770	67,011	13,000	4,950	-	-
1993	62	23,124	65,657	15,000	3,488	-	-
1994	63	24,313	62,835	16,000	1,800	-	-
1995	64	25,937	61,221	-	-	-	-
1996-2000	65	128,878	94,023	-	-	-	-
2001 onwards	79	135,618	26,529	-	-	-	-
interest to be earned on sinking funds *	69	16,660	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	397,315	447,665	56,000	16,538	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1991	72					100,000	
1992	73					200,000	
1993	74					200,000	
1994	75					200,000	
1995	76					200,000	
Total	77					900,000	
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

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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		361,527	7,513	369,040							
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	1,770	361,527	7,513	369,040	352,755	-	-	7,342	-	360,097	- 7,173
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	8,973	-	-	-	8,973	8,973
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	1,770	361,527	7,513	369,040	352,755	8,973	-	7,342	-	369,070	1,800

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Listowel T

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	1,956	1,137,705	21,430	-	1,159,135	1,116,953	27,692	15,823	-	1,160,468	3,289
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	1,202	31,686	3,337	-	35,023	34,628	181	216	-	35,025	1,204
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	- 1,567	911,198	17,096	-	928,294	891,068	24,910	12,623	-	928,601	- 1,260
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	3	24,839	2,615	-	27,454	27,137	144	169	-	27,450	- 1
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	1,594	2,105,428	44,478	-	2,149,906	2,069,786	52,927	28,831	-	2,151,544	3,232

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Listowel T

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		1 \$
Balance at the beginning of the year	1	487,596
Revenues		
Contributions from revenue fund	2	123,863
Contributions from capital fund	3	-
Lot levies and subdivider contributions	60	24,000
Recreational land (the Planning Act)	61	-
Investment income - from own funds	5	37,993
- other	6	-
--	9	10,796
--	10	-
--	11	-
--	12	-
Total revenue	13	196,652
Expenditures		
Transferred to capital fund	14	-
Transferred to revenue fund	15	6,987
Charges for long term liabilities - principal and interest	16	17,425
--	63	-
--	20	-
--	21	-
Total expenditure	22	24,412
Balance at the end of the year for:		
Reserves	23	240,000
Reserve Funds	24	419,834
Total	25	659,836
Analysed as follows:		
Working funds	26	215,000
Contingencies	27	-
Ministry of the Environment funds for renewals, etc		
- sewer	28	92,793
- 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	11,017
- library	65	-
- other cultural	66	-
- water	38	162,545
- transit	39	-
- housing	40	-
- industrial development	41	-
- other and unspecified	42	-
Lot levies and subdivider contributions	44	98,194
Recreational land (the Planning Act)	46	-
Parking revenues	45	17,939
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	25,000
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	37,348
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	
Total	58	659,836

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel 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	1,091,296	-
Accounts receivable			
Canada	2	-	
Ontario	3	298,910	
Region or county	4	-	
Other municipalities	5	13,679	
School Boards	6	-	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	115,287	business taxes
Taxes receivable			
Current year's levies	9	161,826	5,983
Previous year's levies	10	14,955	-
Prior year's levies	11	4,159	-
Penalties and interest	12	11,814	223
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	27,339	portion of line 20
Capital outlay to be recovered in future years	19	453,315	for tax sale / tax
			registration
Other long term assets	20	37,347	-
	21	2,229,927	
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Listowel T

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	-		
Ontario	27	-		
Region or county	28	2,829		
Other municipalities	29	-		
School Boards	30	18,107		
Trade accounts payable	31	296,273		
Other	32	-		
Other current liabilities	33	2,865		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	397,315		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	56,000		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	659,834		
Accumulated net revenue (deficit)				
General revenue	42	526,621		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	237,877		
Libraries	49	11,666		
Cemetaries	50	5,705		
Recreation, community centres and arenas	51	- 1,598		
--	52	35		
--	53	11,366		
--	54	-		
--	55	-		
Region or county	56	1,800		
School boards	57	3,232		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,229,927		

STATISTICAL DATA

For the year ended December 31, 1990.

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	4	
Fire	3	1	
Police	4	8	
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	31	
		continuous full time employees December 31	
		other	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	902,309	206,445
Employee benefits	15	158,290	11,374
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	3,953,645	
Previous years' tax	17	75,598	
Penalties and interest	18	19,074	
Subtotal	19	4,048,317	
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	31,407	
- recoverable from general municipal revenues	25	22,434	
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	4,102,158	
Amounts added to the tax roll for collection purposes only	30	59,511	
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	19900315	
Due date of last installment (YYYYMMDD)	33	19900615	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19900915	
Due date of last installment (YYYYMMDD)	36	19901115	
		\$	
Supplementary taxes levied with1994 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 1992	58	-	-
in 1993	59	-	-
in 1994	60	-	-
in 1995	61	-	-
in 1996	62	-	-
Total	63	-	-

					balance of fund		loans outstanding			
					1		2			
					\$		\$			
6. Ontario Home Renewal Plan trust fund at year end					82	61,701	18,295			
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	2,151	347,729	-		
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	2,141	252,278	-		
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	-	-	-		
Approved in 1990					68	-	-	-		
Financed in 1990					69	-	-	-		
No long term financing necessary					70	-	-	-		
Approved but not financed as at December 31, 1990					71	-	-	-		
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-		
12. Forecast of total revenue fund expenditures										
					1991	1992	1993	1994	1995	
					1	2	3	4	5	
					\$	\$	\$	\$	\$	
					73	3,675,000	3,800,000	4,000,000	4,200,000	4,400,000