

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 39022

MUNICIPALITY OF: Westminster T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Westminster T

13

		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	10,242,759	1,309,970	7,094,933	1,837,856
Direct water billings on ratepayers -- own municipality	2	242,176	-		242,176
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	10,484,935	1,309,970	7,094,933	2,080,032
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	8,710	-		8,710
The Municipal Act, section 157	10	-	-		-
Other	11	1,153	-		1,153
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	18,120	-	-	18,120
Liquor Control Board of Ontario	14	1,175	-	-	1,175
Other	15	-	-	-	-
Municipal enterprises	16	13,519	-	-	13,519
Other municipalities and enterprises	17	9,295	-	-	9,295
Subtotal	18	51,972	-	-	51,972
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	70,500	-	-	70,500
Per Household Police	20	-	-	-	-
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	-	-	-	-
General Support	24	144,228	-	-	144,228
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	214,728	-	-	214,728
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	316,401			316,401
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	374,271			374,271
Fees and service charges	32	368,658			368,658
Subtotal	33	1,059,330			1,059,330
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	147,598	-	-	147,598
Fines	37	15,184			15,184
Penalties and interest on taxes	38	79,815			79,815
Investment income - from own funds	39	-			-
- other	40	201,329			201,329
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	133,069			133,069
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	576,995	-	-	576,995
TOTAL REVENUE	51	12,387,960	1,309,970	7,094,933	3,983,057

For the year ended December 31, 1990.

Westminster T

4

[illegible]

For the year ended December 31, 1990.

Westminster T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Westminster T

2LT - OP

[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	2,610,729	689,913	284,905	100.931000	118.743000	263,504	81,922	33,830	4,407	5,341	4,844	393,848
Separate consolidated													
Total all school board taxation	0						3,705,102	2,307,030	911,197	24,215	55,085	92,304	7,094,933

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

Westminster T

3
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	1,660	-	-	14,883
Protection to Persons and Property					
Fire	2	24,643	-	-	9,321
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	24,643	-	-	9,321
Transportation services					
Roadways	8	247,680	-	183,350	32,194
Winter Control	9	27,520	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	275,200	-	183,350	32,194
Environmental services					
Sanitary Sewer System	16	-	-	160,307	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	1,760
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	2,375	-	25,745	1,725
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,375	-	186,052	3,485
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	6,300	-	-	212,258
Libraries	38	-	-	4,869	-
Other Cultural	39	-	-	-	-
Subtotal	40	6,300	-	4,869	212,258
Planning and Development					
Planning and Development	41	2,700	-	-	24,612
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	3,523	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	71,905
--	46	-	-	-	-
Subtotal	47	6,223	-	-	96,517
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	316,401	-	374,271	368,658

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1990.

Municipality	
Westminster T	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	417,291	-	232,959	42,785	500	375	693,910
Protection to Persons and Property								
Fire	2	92,554	-	81,466	268,847	6,166	652	449,685
Police	3	-	-	-	200,000	-	-	200,000
Conservation Authority	4	-	-	-	-	32,217	-	32,217
Protective inspection and control	5	119,733	-	21,420	8,149	125	2,719	146,708
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	212,287	-	102,886	476,996	38,508	2,067	828,610
Transportation services								
Roadways	8	229,711	-	472,715	215,033	-	15,558	901,901
Winter Control	9	37,833	-	62,384	-	-	-	100,217
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	33,060	46,329	-	-	79,389
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	267,544	-	568,159	261,362	-	15,558	1,081,507
Environmental services								
Sanitary Sewer System	16	-	-	233,281	614	-	-	233,895
Storm Sewer System	17	-	-	-	2,461	-	-	2,461
Waterworks System	18	25,703	-	122,928	101,503	-	-	250,134
Garbage Collection	19	-	-	52,127	18,459	-	-	70,586
Garbage Disposal	20	-	-	60,005	-	-	-	60,005
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	25,703	-	468,341	123,037	-	-	617,081
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	528	-	1,580	-	2,108
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	528	-	1,580	-	2,108
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	168,685	-	123,613	88,062	2,600	3,331	386,291
Libraries	38	1,695	-	2,961	20,000	-	-	24,656
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	170,380	-	126,574	108,062	2,600	3,331	410,947
Planning and Development								
Planning and Development	41	124,697	-	79,679	13,726	-	6,303	224,405
Commercial and Industrial	42	-	-	1,682	-	-	-	1,682
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	18,383	-	150	7,616	26,149
Tile Drainage and Shoreline Assistance	45	-	71,785	-	-	-	-	71,785
--	46	-	-	-	-	-	-	-
Subtotal	47	124,697	71,785	99,744	13,726	150	13,919	324,021
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,217,902	71,785	1,599,191	1,025,968	43,338	-	3,958,184

1990 FINANCIAL INFORMATION RETURN		
	Municipality	
ANALYSIS OF CAPITAL OPERATION	Westminster T	5
For the year ended December 31, 1990.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	647,078
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	353,544
Reserves and Reserve Funds	3	277,637
Subtotal	4	631,181
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	58,300
Serial Debentures	13	-
Sinking Fund Debentures	14	-
Long Term Bank Loans	15	-
Long Term Reserve Fund Loans	16	-
- -	17	-
Subtotal *	18	58,300
Grants and Loan Forgiveness		
Ontario	20	194,985
Canada	21	-
Other Municipalities	22	2,987
Subtotal	23	191,998
Other Financing		
Prepaid Special Charges	24	24,421
Proceeds From Sale of Land and Other Capital Assets	25	3,023
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	24,088
--	30	-
--	31	-
Subtotal	32	51,532
Total Sources of Financing	33	933,011
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	1,194,712
Subtotal	36	1,194,712
Transfer of Proceeds From Long Term Liabilities to:		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	58,300
Subtotal	40	58,300
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-
Total Applications	42	1,253,012
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	967,079
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44	22,655
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	73,363
- Proceeds From Long Term Liabilities	46	247,725
- Transfers From Reserves and Reserve Funds	47	119,937
- -	48	548,709
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	967,079
* - 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

Westminster T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	12,785
Protection to Persons and Property					
Fire	2	-	-	-	268,443
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	2,149
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	270,592
Transportation services					
Roadways	8	47,400	-	-	113,218
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	8,985	-	-	38,036
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	56,385	-	-	151,254
Environmental services					
Sanitary Sewer System	16	-	-	-	140,075
Storm Sewer System	17	-	-	-	2,461
Waterworks System	18	-	-	-	87,158
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	229,694
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	35,451	-	-	118,690
Libraries	38	95,800	-	-	287,579
Other Cultural	39	-	-	-	-
Subtotal	40	131,251	-	-	406,269
Planning and Development					
Planning and Development	41	-	-	-	13,726
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	7,349	-	2,987	110,392
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	7,349	-	2,987	124,118
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	194,985	-	2,987	1,194,712

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Westminster T

7
11

		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	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
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	243,366	
--	46	-	
	Subtotal 47	243,366	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	243,366	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Westminster 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	243,366
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	243,366
Plus: All debt assumed by the municipality from others			5	-
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	-
	Subtotal		9	-
Less: Ministry of the Environment debt retirement funds				
- sewer			10	-
- water			11	-
Own sinking funds (actual balances)				
- general municipal			12	-
- enterprises and other			13	-
	Subtotal		14	-
	Total		15	243,366
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	243,366
Long term bank loans			18	-
Lease purchase agreements			19	-
Mortgages			20	-
Ministry of the Environment			22	-
--			23	-
--			24	-
				\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)				
U.S. dollars - Canadian dollar equivalent included in line 15 above			25	-
- par value of this amount in U.S. dollars			26	-
Other - Canadian dollar equivalent included in line 15 above			27	-
- par value of this amount in _____			28	-
				\$
3. Interest earned on sinking funds and debt retirement funds during the year				
Own funds			29	-
Ministry of the Environment - sewer			30	-
- water			31	-
				\$
4. Actuarial balance of own sinking funds at year end			32	-
				\$
5. Long term commitments and contingencies at year end				
Total liability for accumulated sick pay credits			33	-
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	-

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Westminster T

For the year ended December 31, 1990.

6. Ministry of the Environment Provincial Projects							
		accumulated surplus (deficit)	total outstanding capital obligation	debt charges			
		1 \$	2 \$	3 \$			
Water projects - for this municipality only	46	-	-	-			
- share of integrated projects	47	-	-	-			
Sewer projects - for this municipality only	48	-	-	-			
- share of integrated projects	49	-	-	-			
7. 1990 Debt Charges							
		principal		interest			
		1 \$	2 \$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	-	-	-			
- special are rates and special charges	51	-	-	-			
- benefitting landowners	52	52,182	19,604				
- user rates (consolidated entities)	53	-	-	-			
Recovered from reserve funds	54	-	-	-			
Recovered from unconsolidated entities							
- hydro	55	-	-	-			
- gas and telephone	57	-	-	-			
--	56	-	-	-			
--	58	-	-	-			
--	59	-	-	-			
Total	78	52,182	19,604				
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	51,550	19,948	-	-	-	-
1992	61	44,216	15,599	-	-	-	-
1993	62	29,298	11,819	-	-	-	-
1994	63	28,581	9,459	-	-	-	-
1995	64	18,722	7,175	-	-	-	-
1996-2000	65	70,999	15,234	-	-	-	-
2001 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	243,366	79,234	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
		1 \$					
1991	72	-					
1992	73	-					
1993	74	-					
1994	75	-					
1995	76	-					
Total	77	-					
10. Other notes (attach supporting schedules as required)							

1990 FINANCIAL INFORMATION RETURN

Municipality

Westminster T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		1,278,465	31,663	1,310,128							
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	164	1,278,465	31,663	1,310,128	1,286,428	23,542	-	-	-	1,309,970	6
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	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	164	1,278,465	31,663	1,310,128	1,286,428	23,542	-	-	-	1,309,970	6

1990 FINANCIAL INFORMATION RETURN

Municipality

Westminster T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	38	3,352,400	76,717	-	3,429,117	3,373,557	55,517	-	-	3,429,074	- 5
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	7	469,460	17,989	-	487,449	485,961	1,494	-	-	487,455	13
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	26	2,720,960	62,306	-	2,783,266	2,734,148	49,087	-	-	2,783,235	- 5
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	10	380,578	14,592	-	395,170	393,848	1,321	-	-	395,169	9
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	81	6,923,398	171,604	-	7,095,002	6,987,514	107,419	-	-	7,094,933	12

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Westminster T

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15

		1	
		\$	
Balance at the beginning of the year	1	1,989,805	
Revenues			
Contributions from revenue fund	2	672,424	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	160,565	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	73,763	
--	9	13,245	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	919,997	
Expenditures			
Transferred to capital fund	14	277,637	
Transferred to revenue fund	15	133,069	
Charges for long term liabilities - principal and interest	16	-	
--	63	45,580	
--	20	-	
--	21	-	
Total expenditure	22	456,286	
Balance at the end of the year for:			
Reserves	23	1,836,156	
Reserve Funds	24	617,360	
	Total 25	2,453,516	
Analysed as follows:			
Working funds	26	531,980	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	59,765	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	303,416	
- sanitary and storm sewers	36	176,157	
- parks and recreation	64	102,489	
- library	65	36,231	
- other cultural	66	-	
- water	38	120,307	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	214,317	
Recreational land (the Planning Act)	46	175,232	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	4,000	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	118,931	
Waste Site	53	53,368	
Police Commission	54	515,000	
Municipal Election	55	-	
Business Improvement Area	56	36,323	
--	57		
Total	58	2,453,516	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Westminster T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,111,675	-
Accounts receivable			
Canada	2	588	
Ontario	3	248,752	
Region or county	4	-	
Other municipalities	5	15,012	
School Boards	6	-	portion of taxes
Waterworks	7	26,106	receivable for
Other (including unorganized areas)	8	160,886	business taxes
Taxes receivable			
Current year's levies	9	524,530	37,420
Previous year's levies	10	68,295	9,046
Prior year's levies	11	17,317	6,456
Penalties and interest	12	37,235	7,056
Less allowance for uncollectables (negative)	13	- 8,500	- 8,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	95,000	
Other current assets	18	12,084	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	243,366	
Other long term assets	20	-	-
Total	21	2,552,346	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Westminster 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	9,250		
Other municipalities	29	-		
School Boards	30	53,416		
Trade accounts payable	31	386,545		
Other	32	149,465		
Other current liabilities	33	2,264		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	243,366		
- 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	2,453,516		
Accumulated net revenue (deficit)				
General revenue	42	236,078		
Special charges and special areas (specify)				
--	43	445		
--	44	2,592		
--	45	1,215		
--	46	16,289		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	3,618		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	6		
School boards	57	12		
Unexpended capital financing / (unfinanced capital outlay)	58	967,079		
Total	59	2,552,346		

STATISTICAL DATA

For the year ended December 31, 1990.

		1		
1. Number of continuous full time employees as at December 31				
Administration	1	4		
Non-line Department Support Staff	2	7		
Fire	3	1		
Police	4	-		
Transit	5	-		
Public Works	6	7		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	5		
Libraries	11	-		
Planning	12	2		
	13	26		
Total				
		continuous full time employees December 31		
		other		
		1 \$	2 \$	
2. Total expenditures during the year on:				
Wages and salaries	14	916,344	151,656	
Employee benefits	15	-	10,000	
		1 \$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	9,664,984		
Previous years' tax	17	473,664		
Penalties and interest	18	65,177		
	19	10,203,825		
	20	-		
Discounts allowed				
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	144,192		
- recoverable from general municipal revenues	25	28,720		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Other (specify)	80	-		
	29	10,376,737		
Amounts added to the tax roll for collection purposes only	30	71,905		
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	19900228		
Due date of last installment (YYYYMMDD)	33	19900531		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19900831		
Due date of last installment (YYYYMMDD)	36	19901130		
		\$		
Supplementary taxes levied with1994 due date	37	4,249		
5. Projected capital expenditures and long term financing requirements as at December 31		long term financing requirements		
	gross expenditures	approved by the O.M.B. or Concil	submitted but not yet approved by O.M.B. or Council	forecast not yet submitted to the O.M.B or Council
Estimated to take place	1 \$	2 \$	3 \$	4 \$
in 1992	58	4,200,000	-	-
in 1993	59	5,500,000	-	3,600,000
in 1994	60	500,000	-	-
in 1995	61	700,000	-	-
in 1996	62	900,000	-	-
	63	11,800,000	-	3,600,000
Total				-

					balance of fund		loans outstanding			
					1		2			
					\$		\$			
6. Ontario Home Renewal Plan trust fund at year end					82		-			
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	1,270	211,386	30,790		
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	-	-	-		
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		-	179		
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	615,800	300,000	-		
Approved in 1990					68	-	-	-		
Financed in 1990					69	58,300	-	-		
No long term financing necessary					70	-	53,000	-		
Approved but not financed as at December 31, 1990					71	557,500	247,000	-		
Applications submitted but not approved as at Decemeber 31, 1990					72	-	3,600,000	-		
12. Forecast of total revenue fund expenditures										
					1991	1992	1993	1994	1995	
					1	2	3	4	5	
						\$	\$	\$	\$	
					73	4,200,000	4,400,000	4,700,000	5,000,000	
									5,300,000	