

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 39022

MUNICIPALITY OF: Westminster T

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Westminster 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	11,227,110	1,434,961	7,852,669	1,939,480
Direct water billings on ratepayers -- own municipality	2	281,812	-		281,812
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	11,508,922	1,434,961	7,852,669	2,221,292
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	9,231	-		9,231
The Municipal Act, section 157	10	-	-		-
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	-	-	-	-
Ontario Hydro	13	19,525	-	-	19,525
Liquor Control Board of Ontario	14	1,217	-	-	1,217
Other	15	-	-	-	-
Municipal enterprises	16	14,567	-	-	14,567
Other municipalities and enterprises	17	10,016	-	-	10,016
Subtotal	18	54,556	-	-	54,556
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
Subtotal	28	225,464	-	-	225,464
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	323,397			323,397
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	361,514			361,514
Fees and service charges	32	395,357			395,357
Subtotal	33	1,080,268			1,080,268
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	135,953	-	-	135,953
Fines	37	11,268			11,268
Penalties and interest on taxes	38	111,447			111,447
Investment income - from own funds	39	104,279			104,279
- other	40	26,928			26,928
Sales of publications, equipment, etc	42	600			600
Contributions from capital fund	43	125			125
Contributions from reserves and reserve funds	44	104,096			104,096
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	494,696	-	-	494,696
TOTAL REVENUE	51	13,363,906	1,434,961	7,852,669	4,076,276

*For the year ended December 31, 1991.*

## Westminster T

**2LT - OP**

[illegible]

*For the year ended December 31, 1991.*

## Westminster T

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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Westminster T

2LT - OP  
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[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	2,810,409	801,892	320,405	114.372000	134.555000	321,432	107,899	43,112	2,319	719	987	476,468
Separate consolidated													
Total all school board taxation	0						4,062,675	2,599,233	1,012,924	42,174	62,120	73,543	7,852,669

## ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

*For the year ended December 31, 1991.*

Municipality

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Westminster 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	-	-	-	16,620
Protection to Persons and Property					
Fire	2	16,245	-	-	9,000
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	287
Emergency measures	6	-	-	-	-
Subtotal	7	16,245	-	-	9,287
Transportation services					
Roadways	8	249,114	-	188,838	49,812
Winter Control	9	34,486	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	283,600	-	188,838	49,812
Environmental services					
Sanitary Sewer System	16	-	-	132,494	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	1,723	-	26,983	1,876
Pollution Control	21	3,456	-	-	-
--	22	-	-	-	-
Subtotal	23	5,179	-	159,477	1,876
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	9,000	-	-	225,790
Libraries	38	-	-	12,700	900
Other Cultural	39	-	-	-	-
Subtotal	40	9,000	-	12,700	226,690
Planning and Development					
Planning and Development	41	2,700	-	-	19,352
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	6,673	-	499	223
Tile Drainage and Shoreline Assistance	45	-	-	-	71,497
--	46	-	-	-	-
Subtotal	47	9,373	-	499	91,072
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	323,397	-	361,514	395,357

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

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	453,779	-	214,266	49,707	-	1,787	719,539
Protection to Persons and Property								
Fire	2	104,784	-	84,528	232,801	7,577	-	429,690
Police	3	-	-	-	331,000	-	-	331,000
Conservation Authority	4	-	-	-	-	33,880	-	33,880
Protective inspection and control	5	115,842	-	17,905	6,000	7,083	-	146,830
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	220,626	-	102,433	569,801	48,540	-	941,400
Transportation services								
Roadways	8	239,386	-	489,918	287,834	-	14,478	1,002,660
Winter Control	9	48,616	-	90,221	-	-	-	138,837
Transit	10	-	-	-	-	-	-	-
Parking	11	-	-	-	-	-	-	-
Street Lighting	12	-	-	27,941	-	-	-	27,941
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	288,002	-	608,080	287,834	-	14,478	1,169,438
Environmental services								
Sanitary Sewer System	16	-	-	218,221	484	-	-	218,705
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	36,234	-	116,927	143,480	-	-	296,641
Garbage Collection	19	-	-	54,126	-	-	-	54,126
Garbage Disposal	20	-	-	3,963	-	-	84	4,047
Pollution Control	21	3,181	-	1,387	-	-	-	4,568
--	22	-	-	-	-	-	-	-
Subtotal	23	39,415	-	394,624	143,964	-	84	578,087
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	492	-	600	-	1,092
--	29	-	-	-	-	-	-	-
Subtotal	30	-	-	492	-	600	-	1,092
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	171,406	-	151,478	234,558	2,600	734	560,776
Libraries	38	1,789	-	6,870	-	-	-	8,659
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	173,195	-	158,348	234,558	2,600	734	569,435
Planning and Development								
Planning and Development	41	130,831	-	34,112	20,500	-	2,244	187,687
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	20,915	-	150	9,629	30,694
Tile Drainage and Shoreline Assistance	45	-	71,497	-	-	-	-	71,497
--	46	-	-	-	-	-	-	-
Subtotal	47	130,831	71,497	55,027	20,500	150	11,873	289,878
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,305,848	71,497	1,533,270	1,306,364	51,890	-	4,268,869

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	967,079	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	435,952	
Reserves and Reserve Funds	3	317,428	
Subtotal	4	753,380	
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	25,500	
Serial Debentures	13	247,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	272,500	
Grants and Loan Forgiveness			
Ontario	20	312,492	
Canada	21	-	
Other Municipalities	22	5,108	
Subtotal	23	317,600	
Other Financing			
Prepaid Special Charges	24	139,542	
Proceeds From Sale of Land and Other Capital Assets	25	197,135	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	25,261	
--	30	-	
--	31	-	
Subtotal	32	361,938	
Total Sources of Financing	33	1,705,418	
Applications			
Own Expenditures			
Short Term Interest Costs	34	14,381	
Other	35	1,474,214	
Subtotal	36	1,488,595	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	25,500	
Subtotal	40	25,500	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	125	
Total Applications	42	1,514,220	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	775,881	
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	775,881	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	775,881	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Westminster T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	32,421
Protection to Persons and Property					
Fire	2	-	-	-	222,070
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	222,070
Transportation services					
Roadways	8	113,300	-	5,108	297,269
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	113,300	-	5,108	297,269
Environmental services					
Sanitary Sewer System	16	83,140	-	-	168,354
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	240,395
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	83,140	-	-	408,749
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	-	-	-	97,351
Libraries	38	3,736	-	-	11,349
Other Cultural	39	-	-	-	-
Subtotal	40	3,736	-	-	108,700
Planning and Development					
Planning and Development	41	86,890	-	-	89,053
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	25,426	-	-	330,333
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	112,316	-	-	419,386
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	312,492	-	5,108	1,488,595

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Westminster 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	-	
Air Transportation	13	-	
--	14	-	
	Subtotal 15	-	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	-	
Waterworks System	18	247,000	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	247,000	
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	217,316	
--	46	-	
	Subtotal 47	217,316	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
	Total 51	464,316	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Westminster T

For the year ended December 31, 1991.

			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	217,316
: To Canada and agencies			2	-
: To other			3	247,000
	Subtotal		4	464,316
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	464,316
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	464,316
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	-

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Westminster T
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For the year ended December 31, 1991.

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. 1991 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	51,550	19,948		
- 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	51,550	19,948		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1992	60	86,839	41,104	-	-
1993	61	75,944	33,303	-	-
1994	62	79,629	26,539	-	-
1995	63	74,590	19,435	-	-
1996	64	79,693	12,664	-	-
1997-2001	65	67,621	13,383	-	-
2002 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	464,316	146,428	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1992	72			-	
1993	73			-	
1994	74			-	
1995	75			-	
1996	76			-	
Total	77			-	
10. Other notes (attach supporting schedules as required)					

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Westminster T

For the year ended December 31, 1991.

		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		1,402,476	32,487	1,434,963							
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	1,402,476	32,487	1,434,963	1,410,589	24,372	-	-	-	1,434,961	4
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	6	1,402,476	32,487	1,434,963	1,410,589	24,372	-	-	-	1,434,961	4



1991 FINANCIAL INFORMATION RETURN

Municipality

Westminster T

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1991.

		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	-	5	3,543,748	90,487	-	3,634,235	3,573,987	60,257	-	-	3,634,244	4	
--	31	-	-	-	-	-	-	-	-	-	-	-	-	
Elementary separate (specify)														
--	40	-	13	544,508	4,668	-	549,176	542,628	6,549	-	-	549,177	14	
--	41	-	-	-	-	-	-	-	-	-	-	-	-	
--	42	-	-	-	-	-	-	-	-	-	-	-	-	
Secondary Public (specify)														
--	50	-	5	3,108,777	78,657	-	3,187,434	3,137,903	49,497	-	-	3,187,400	-	39
--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)														
--	70	-	9	477,823	4,025	-	481,848	476,468	5,380	-	-	481,848	-	9
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	12	7,674,856	177,837	-	7,852,693	7,730,986	121,683	-	-	7,852,669	-	12

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Westminster T

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		1	
		\$	
Balance at the beginning of the year	1	2,453,516	
Revenues			
Contributions from revenue fund	2	870,412	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	47,279	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	57,136	
- other	6	-	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	974,827	
Expenditures			
Transferred to capital fund	14	317,428	
Transferred to revenue fund	15	104,096	
Charges for long term liabilities - principal and interest	16	-	
--	63	46,896	
--	20	-	
--	21	-	
Total expenditure	22	468,420	
Balance at the end of the year for:			
Reserves	23	2,397,774	
Reserve Funds	24	562,149	
	Total 25	2,959,923	
Analysed as follows:			
Working funds	26	531,980	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	66,755	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	-	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	404,429	
- sanitary and storm sewers	36	163,704	
- parks and recreation	64	283,689	
- library	65	-	
- other cultural	66	-	
- water	38	22,666	
- transit	39	-	
- housing	40	-	
- industrial development	41	-	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	133,380	
Recreational land (the Planning Act)	46	177,527	
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	8,368	
Waste Site	53	287,088	
Police Commission	54	12,000	
Municipal Election	55	846,000	
Business Improvement Area	56	18,337	
--	57		
Total	58	2,959,923	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Westminster T
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	1,276,289	-
Accounts receivable			
Canada	2	13,765	
Ontario	3	138,044	
Region or county	4	-	
Other municipalities	5	13,174	
School Boards	6	-	portion of taxes
Waterworks	7	11,929	receivable for
Other (including unorganized areas)	8	145,118	business taxes
Taxes receivable			
Current year's levies	9	720,304	79,172
Previous year's levies	10	114,986	13,165
Prior year's levies	11	23,162	7,888
Penalties and interest	12	40,916	9,376
Less allowance for uncollectables (negative)	13	- 8,500	- 8,500
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	115,000	
Other current assets	18	18,656	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	464,316	
Other long term assets	20	-	-
Total	21	3,087,159	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Westminster T
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16

For the year ended December 31, 1991.

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	4,705		
Other municipalities	29	-		
School Boards	30	25,921		
Trade accounts payable	31	263,847		
Other	32	110,407		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- special area rates and special charges	35	-		
- benefitting landowners	36	217,316		
- user rates (consolidated entities)	37	247,000		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	2,959,923		
Accumulated net revenue (deficit)				
General revenue	42	50,191		
Special charges and special areas (specify)				
--	43	- 29,793		
--	44	9,082		
--	45	1,360		
--	46	583		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	2,506		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	4		
School boards	57	- 12		
Unexpended capital financing / (unfinanced capital outlay)	58	- 775,881		
Total	59	3,087,159		

STATISTICAL DATA

For the year ended December 31, 1991.

1																
1. Number of continuous full time employees as at December 31																
Administration												1	4			
Non-line Department Support Staff												2	8			
Fire												3	1			
Police												4	-			
Transit												5	-			
Public Works												6	8			
Health Services												7	-			
Homes for the Aged												8	-			
Other Social Services												9	-			
Parks and Recreation												10	3			
Libraries												11	-			
Planning												12	2			
Total												13	26			
continuous full time employees December 31																
other																
1																
2																
\$																
\$																
2. Total expenditures during the year on:																
Wages and salaries												14	1,008,478	158,102		
Employee benefits												15	182,000	12,500		
1																
\$																
3. Reductions of tax roll during the year (lower tier municipalities only)																
Cash collections: Current year's tax												16	10,387,519			
Previous years' tax												17	452,119			
Penalties and interest												18	103,548			
Subtotal												19	10,943,186			
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	179,697			
- recoverable from general municipal revenues												25	35,180			
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	11,158,063			
Amounts added to the tax roll for collection purposes only												30	71,497			
Business taxes written off under subsection 495(1) of the Municipal Act												81	-			
1																
4. Tax due dates for 1991 (lower tier municipalities only)																
Interim billings: Number of installments												31	2			
Due date of first installment (YYYYMMDD)												32	19910228			
Due date of last installment (YYYYMMDD)												33	19910531			
Final billings: Number of installments												34	2			
Due date of first installment (YYYYMMDD)												35	19910831			
Due date of last installment (YYYYMMDD)												36	19911130			
													\$			
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																
1																
2																
\$																
\$																
Estimated to take place																
in 1992												58	10,058,000	-	360,000	140,000
in 1993												59	900,000	-	-	-
in 1994												60	900,000	-	-	-
in 1995												61	900,000	-	-	-
in 1996												62	900,000	-	-	-
Total												63	13,658,000	-	360,000	140,000

					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	1991 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,270	246,000	35,812	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1991 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, 1991					67	557,500	247,000	804,500	
Approved in 1991					68	-	-	-	
Financed in 1991					69	25,500	247,000	272,500	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1991					71	532,000	-	532,000	
Applications submitted but not approved as at Decemeber 31, 1991					72	-	3,600,000	3,600,000	
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
					73	4,500,000	4,617,000	4,898,000	5,046,000