

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 20001

MUNICIPALITY OF: Scarborough C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Scarborough C

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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	649,358,326	157,037,022	358,290,927	134,030,377
Direct water billings on ratepayers -- own municipality	2	25,624,813	15,284,559		10,340,254
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	26,595,133	26,595,133		-
-- other municipalities	5	-	-		-
Subtotal	6	701,578,272	198,916,714	358,290,927	144,370,631
PAYMENTS IN LIEU OF TAXATION					
Canada	7	634,135	-	-	634,135
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	344,187	4,963		343,297
The Municipal Act, section 157	10	925,575	486,108		439,467
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	14,705,405	3,565,066	8,109,567	3,030,772
Ontario Hydro	13	5,982,334	1,449,946	13,773	4,518,615
Liquor Control Board of Ontario	14	110,533	-	-	110,533
Other	15	175,405	-	-	175,405
Municipal enterprises	16	8,455,213	-	-	8,455,213
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	31,332,787	5,506,083	8,119,267	17,707,437
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	11,490,658	-	-	11,490,658
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	14,521,378			14,521,378
Canada specific grants	30	22,673			22,673
Other municipalities - grants and fees	31	2,839,623			2,839,623
Fees and service charges	32	11,671,293			11,671,293
Subtotal	33	29,054,967			29,054,967
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	4,335,741	-	-	4,335,741
Fines	37	111,610			111,610
Penalties and interest on taxes	38	4,806,520			4,806,520
Investment income - from own funds	39	5,000,257			5,000,257
- other	40	-			-
Sales of publications, equipment, etc	42	7,427,779			7,427,779
Contributions from capital fund	43	306,810			306,810
Contributions from reserves and reserve funds	44	7,067,369			7,067,369
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	475,056			475,056
Subtotal	50	29,531,142	-	-	29,531,142
TOTAL REVENUE	51	802,987,826	204,422,797	366,410,194	232,154,835

For the year ended December 31, 1991.

Scarborough C

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[illegible]

For the year ended December 31, 1991.

Municipality

Scarborough C

2LT - OP

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[illegible]

III. School board purposes

Elementary public

[illegible]

Elementary separate

[illegible]

Secondary public

[illegible]

Public consolidated

[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	178,001,763	28,963,009	12,914,610	101.420000	119.320000	18,052,939	3,455,866	1,540,971	- 11,127	83,056	68,322	23,190,027
Separate consolidated													
Total all school board taxation	0						204,421,307	102,409,027	45,417,985	- 1,349,387	3,953,441	3,438,554	358,290,927

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1991.

This Schedule Not Required For This Municipality

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

Scarborough C

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		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	2,400	-	-	4,188,720
Protection to Persons and Property					
Fire	2	-	-	-	62,646
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	5,540	-	-	915,099
Emergency measures	6	-	-	-	-
Subtotal	7	5,540	-	-	977,745
Transportation services					
Roadways	8	4,748,398	4,912	109,222	1,488,468
Winter Control	9	1,556,481	-	291,427	87,454
Transit	10	-	-	-	-
Parking	11	-	-	-	46,260
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,304,879	4,912	400,649	1,622,182
Environmental services					
Sanitary Sewer System	16	786,676	-	35,874	87,406
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	145,558
Garbage Collection	19	-	-	2,380,003	46
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	786,676	-	2,415,877	233,010
Health Services					
Public Health Services	24	5,696,453	-	2,080	28,038
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	5,696,453	-	2,080	28,038
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	369,754	-	-	3,435,911
Libraries	38	1,300,249	-	-	510,066
Other Cultural	39	15,552	-	-	6,111
Subtotal	40	1,685,555	-	-	3,952,088
Planning and Development					
Planning and Development	41	3,550	17,761	21,017	563,173
Commercial and Industrial	42	36,325	-	-	99,945
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	3,025
--	46	-	-	-	3,367
Subtotal	47	39,875	17,761	21,017	669,510
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	14,521,378	22,673	2,839,623	11,671,293

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Scarborough C	

		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	23,202,812	41,591	7,978,490	10,851,574	246,930	-	42,321,397
Protection to Persons and Property								
Fire	2	31,318,537	148,691	3,493,891	470,119	-	-	35,431,238
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	6,617,402	-	975,735	1,229	17,540	-	7,611,906
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	37,935,939	148,691	4,469,626	471,348	17,540	-	43,043,144
Transportation services								
Roadways	8	12,596,889	1,487,879	9,375,003	5,695,358	27,038	-	29,182,167
Winter Control	9	1,477,953	-	3,876,731	-	23,752	-	5,378,436
Transit	10	-	-	-	-	-	-	-
Parking	11	56,258	-	325,748	89,093	-	-	471,099
Street Lighting	12	145,912	313,809	3,820,322	-	-	-	4,280,043
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	14,277,012	1,801,688	17,397,804	5,784,451	50,790	-	39,311,745
Environmental services								
Sanitary Sewer System	16	3,186,502	1,961,706	1,979,639	111,186	-	-	7,239,033
Storm Sewer System	17	-	-	-	-	-	-	-
Waterworks System	18	7,925,789	62,993	3,647,260	3,259,290	-	-	14,895,332
Garbage Collection	19	7,777,542	-	4,275,949	276,025	-	-	12,329,516
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	55,680	-	139,072	-	-	-	194,752
--	22	-	-	-	-	-	-	-
Subtotal	23	18,945,513	2,024,699	10,041,920	3,646,501	-	-	34,658,633
Health Services								
Public Health Services	24	9,860,954	-	2,478,344	46,885	-	-	12,386,183
Public Health Inspection and Control	25	66,256	-	-	-	-	-	66,256
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	9,927,210	-	2,478,344	46,885	-	-	12,452,439
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	18,601,261	653,172	16,668,923	4,229,575	64,777	-	40,217,708
Libraries	38	12,034,627	84,207	6,409,422	890,000	-	-	19,418,256
Other Cultural	39	81,741	-	27,793	-	-	-	109,534
Subtotal	40	30,717,629	737,379	23,106,138	5,119,575	64,777	-	59,745,498
Planning and Development								
Planning and Development	41	3,893,883	-	520,419	1,697	-	-	4,415,999
Commercial and Industrial	42	2,361,616	-	625,129	52,818	-	-	3,039,563
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	3,025	-	-	-	-	3,025
--	46	17,000	-	37,108	15,000	-	-	69,108
Subtotal	47	6,272,499	3,025	1,182,656	69,515	-	-	7,527,695
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	141,278,614	4,757,073	66,654,978	25,989,849	380,037	-	239,060,551

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	3,124,498	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	7,424,801	
Reserves and Reserve Funds	3	17,874,113	
	Subtotal	4	25,298,914
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	5,124,933	
Canada	21	-	
Other Municipalities	22	46,385	
	Subtotal	23	5,171,318
Other Financing			
Prepaid Special Charges	24	21,625	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	122,676	
Other	27	-	
Donations	28	-	
--	30	2,254	
--	31	-	
	Subtotal	32	146,555
	Total Sources of Financing	33	30,616,787
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	31,112,637	
	Subtotal	36	31,112,637
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	1,927,326	
	Total Applications	42	33,039,963
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	5,547,674	
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	5,547,674	
- -	48	-	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	5,547,674
* - 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

Scarborough C

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	3,422,553
Protection to Persons and Property					
Fire	2	-	-	-	467,612
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,757,293
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,224,905
Transportation services					
Roadways	8	3,631,091	-	-	8,247,127
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	62,180
Street Lighting	12	-	-	-	831,971
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	3,631,091	-	-	9,141,278
Environmental services					
Sanitary Sewer System	16	554,686	-	4,097	1,553,914
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	3,601,071
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	461,095
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	554,686	-	4,097	5,616,080
Health Services					
Public Health Services	24	-	-	-	46,865
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	46,865
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	133,459	-	-	3,840,028
Libraries	38	700,000	-	-	5,076,061
Other Cultural	39	-	-	-	-
Subtotal	40	833,459	-	-	8,916,089
Planning and Development					
Planning and Development	41	-	-	-	1,698
Commercial and Industrial	42	105,697	-	42,288	1,743,169
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	105,697	-	42,288	1,744,867
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	5,124,933	-	46,385	31,112,637

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Scarborough C

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		1	\$
General Government	1	326,921	
Protection to Persons and Property			
Fire	2	180,824	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
	Subtotal	7	180,824
Transportation services			
Roadways	8	3,463,473	
Winter Control	9	-	
Transit	10	-	
Parking	11	-	
Street Lighting	12	851,078	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	4,314,551
Environmental services			
Sanitary Sewer System	16	4,326,783	
Storm Sewer System	17	-	
Waterworks System	18	179,181	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal	23	4,505,964
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	644,658	
Libraries	38	103,588	
Other Cultural	39	-	
	Subtotal	40	748,246
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	14,383	
--	46	-	
	Subtotal	47	14,383
Electricity	48	607,371	
Gas	49	-	
Telephone	50	-	
	Total	51	10,698,260

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Scarborough C

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	-
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	-
Plus: All debt assumed by the municipality from others		5	26,844,710
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	9,038,357
- enterprises and other		13	7,108,093
Subtotal		14	16,146,450
Total		15	10,698,260
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	6,444,608
Installment (serial) debentures		17	4,253,652
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	1,854,870
- par value of this amount in U.S. dollars		26	1,605,114
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	1,145,920
Ministry of the Environment - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	13,708,896
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	15,586,471
Total liability under OMERS plans			
- initial unfunded		34	376,094
- 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	7,173,388
Other (specify)		42	-
--		43	-
--		44	-
Total		45	23,135,953

Municipality

Scarborough C

For the year ended December 31, 1991.

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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. 1991 Debt Charges							
				principal	interest		
				1 \$	2 \$		
Recovered from the consolidated revenue fund							
- general tax rates *	50	2,026,864		1,821,640			
- special are rates and special charges	51	-		-			
- benefitting landowners	52	577,274		331,295			
- user rates (consolidated entities)	53	-		-			
Recovered from reserve funds	54	-		-			
Recovered from unconsolidated entities							
- hydro	55	9,348		700,736			
- gas and telephone	57	-		-			
--	56	-		-			
--	58	-		-			
--	59	-		-			
Total	78	2,613,486		2,853,671			
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 \$
1992	60	3,086,435	2,017,046	-	-	374,659	616,005
1993	61	2,025,910	1,697,461	-	-	104,720	519,609
1994	62	1,656,474	1,253,918	-	-	58,178	472,378
1995	63	1,176,110	955,161	-	-	34,906	425,147
1996	64	921,913	596,129	-	-	23,271	312,775
1997-2001	65	970,241	610,710	-	-	11,637	100,202
2002 onwards	79	253,806	7,409	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	10,090,889	7,137,834	-	-	607,371	2,446,116
* 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	29,236					
1994	74	145,217					
1995	75	386,229					
1996	76	520,216					
Total	77	1,080,898					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Scarborough C

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		159,869,897	2,650,288	162,520,185								
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	-	7,474	159,869,897	2,650,288	162,520,185	155,022,681	2,014,341	-	5,506,083	-	162,543,105	15,446
Special purpose requisitions													
Water	12		-	-	-								
Transit	13		-	-	-								
Sewer	14		-	-	-								
Library	15		-	-	-								
--	16		-	-	-								
--	17		-	-	-								
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-	
Direct water billings	20	-	15,284,559	-	15,284,559	15,284,559	-	-	-	-	15,284,559	-	
Sewer surcharge on direct water billings	21	-	26,595,133	-	26,595,133	26,595,133	-	-	-	-	26,595,133	-	
Total region or county	22	-	7,474	201,749,589	2,650,288	204,399,877	196,902,373	2,014,341	-	5,506,083	-	204,422,797	15,446

1991 FINANCIAL INFORMATION RETURN

Municipality

Scarborough C

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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	-	5,716	168,985,127	3,142,304	-	172,127,431	166,189,791	2,317,862	3,616,258	-	172,123,911	-	9,236
	--	31	-	-	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)														
	--	40	-	-	28,371,990	167,322	-	28,539,312	27,548,709	161,400	829,203	-	28,539,312	-	-
	--	41	-	-	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)														
	--	50	-	3,876	139,134,112	2,592,730	-	141,726,842	136,767,522	1,977,889	2,975,783	-	141,721,194	-	1,772
	--	51	-	-	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)															
--	70	-	-	23,885,526	140,251	-	24,025,777	23,190,027	137,727	698,023	-	24,025,777	-	-	
--	71	-	-	-	-	-	-	-	-	-	-	-	-	-	
--	72	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total school boards		36	-	1,840	360,376,755	6,042,607	-	366,419,362	353,696,049	4,594,878	8,119,267	-	366,410,194	-	11,008

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Scarborough C

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		1	
		\$	
Balance at the beginning of the year	1	113,320,987	
Revenues			
Contributions from revenue fund	2	18,565,048	
Contributions from capital fund	3	1,620,516	
Lot levies and subdivider contributions	60	5,381,772	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	10,216,770	
- other	6	-	
--	9	350,333	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	36,134,439	
Expenditures			
Transferred to capital fund	14	17,874,113	
Transferred to revenue fund	15	7,067,369	
Charges for long term liabilities - principal and interest	16	-	
--	63	85,242	
--	20	-	
--	21	-	
Total expenditure	22	25,026,724	
Balance at the end of the year for:			
Reserves	23	7,841,285	
Reserve Funds	24	116,587,417	
Total	25	124,428,702	
Analysed as follows:			
Working funds	26	7,841,285	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	11,371,120	
Sick leave	31	1,167,646	
Insurance	32	1,078,860	
Workers' compensation	33	-	
Capital expenditure - general administration	34	34,709,542	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	226,785	
- water	38	3,726,161	
- transit	39	-	
- housing	40	-	
- industrial development	41	90,663	
- other and unspecified	42	4,772,061	
Lot levies and subdivider contributions	44	53,509,974	
Recreational land (the Planning Act)	46	-	
Parking revenues	45	1,347,655	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	4,586,950	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	124,428,702	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Scarborough C

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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	3,511,988	-
Accounts receivable			
Canada	2	755,654	
Ontario	3	4,950,477	
Region or county	4	10,508	
Other municipalities	5	-	
School Boards	6	-	portion of taxes
Waterworks	7	8,325,435	receivable for
Other (including unorganized areas)	8	8,397,405	business taxes
Taxes receivable			
Current year's levies	9	24,276,108	7,962,600
Previous year's levies	10	3,972,298	1,429,071
Prior year's levies	11	434,727	304,885
Penalties and interest	12	2,376,531	947,329
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	50,965,774	
Provincial	15	3,000,000	
Municipal	16	-	
Other	17	41,407,495	
Other current assets	18	2,985,306	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	10,698,260	
Other long term assets	20	-	-
Total	21	166,067,966	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Scarborough C

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For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		11,493,760
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	154,982		
Ontario	27	158,886		
Region or county	28	1,179		
Other municipalities	29	7,232,460		
School Boards	30	-		
Trade accounts payable	31	18,751,861		
Other	32	-		
Other current liabilities	33	5,358,535		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	7,756,525		
- special area rates and special charges	35	2,334,364		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	607,371		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	124,428,702		
Accumulated net revenue (deficit)				
General revenue	42	3,253,000		
Special charges and special areas (specify)				
--	43	482,896		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	658,656		
Libraries	49	413,761		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	17,788		
--	53	236		
--	54	-		
--	55	-		
Region or county	56	15,446		
School boards	57	- 11,008		
Unexpended capital financing / (unfinanced capital outlay)	58	- 5,547,674		
Total	59	166,067,966		

Municipality

Scarborough C

For the year ended December 31, 1991.

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		1			
1. Number of continuous full time employees as at December 31					
Administration	1	129			
Non-line Department Support Staff	2	399			
Fire	3	531			
Police	4	-			
Transit	5	-			
Public Works	6	665			
Health Services	7	187			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	223			
Libraries	11	233			
Planning	12	68			
Total	13	2,435			
		continuous full time employees December 31			
		other			
		1	2		
		\$	\$		
2. Total expenditures during the year on:		14	108,708,281		
Wages and salaries			13,258,151		
Employee benefits	15	20,206,594	953,135		
		1			
		\$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	623,736,843			
Previous years' tax	17	8,967,248			
Penalties and interest	18	3,667,570			
Subtotal	19	636,371,661			
Discounts allowed	20	4,811			
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	4,951,030			
- recoverable from general municipal revenues	25	1,323,733			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	1,733,651			
Total reductions	29	644,384,886			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1991 (lower tier municipalities only)					
Interim billings: Number of installments	31	3			
Due date of first installment (YYYYMMDD)	32	19910205			
Due date of last installment (YYYYMMDD)	33	19910405			
Final billings: Number of installments	34	4			
Due date of first installment (YYYYMMDD)	35	19910605			
Due date of last installment (YYYYMMDD)	36	19910906			
		\$			
Supplementary taxes levied with 1994 due date	37	2,430,213			
		1			
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 Council	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	22,365	305,000	-	
in 1993	59	39,956	106,000	-	
in 1994	60	50,130	234,000	-	
in 1995	61	46,881	-	-	
in 1996	62	45,073	-	-	
Total	63	204,405	645,000	-	
				8,640,000	

STATISTICAL DATA

For the year ended December 31, 1991.

		balance of fund		loans outstanding		
		1	2			
		\$	\$			
6. Ontario Home Renewal Plan trust fund at year end		82	2,094,164	495,505		
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	161,861	10,431,861	15,192,952	
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	161,861	10,826,879	15,768,254	
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	11,493,760	
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	50,000	46,424,719	-	
Approved in 1991		68	-	19,170,000	-	
Financed in 1991		69	-	-	-	
No long term financing necessary		70	-	6,120,000	-	
Approved but not financed as at December 31, 1991		71	50,000	59,474,719	-	
Applications submitted but not approved as at Decemeber 31, 1991		72	-	-	-	
12. Forecast of total revenue fund expenditures						
		1992	1993	1994	1995	1996
		1	2	3	4	5
		\$	\$	\$	\$	\$
73		257,889,000	278,520,000	300,802,000	324,866,000	350,855,000