

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 20004

MUNICIPALITY OF: Toronto C

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1991.

Municipality

Toronto 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	1,724,297,420	430,142,266	941,576,755	352,578,399
Direct water billings on ratepayers -- own municipality	2	46,967,608	24,536,705		22,430,903
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	56,504,338	42,693,867		13,810,471
-- other municipalities	5	-	-		-
Subtotal	6	1,827,769,366	497,372,838	941,576,755	388,819,773
PAYMENTS IN LIEU OF TAXATION					
Canada	7	12,724,284	-	-	12,724,284
Canada Enterprises	8	1,051,111	-	-	1,051,111
Ontario					
The Municipal Tax Assistance Act	9	14,899,187	-		14,899,187
The Municipal Act, section 157	10	4,243,350	-		4,243,350
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	16,584,614	-	9,043,988	7,540,626
Ontario Hydro	13	17,283,343	-	4,713	17,278,630
Liquor Control Board of Ontario	14	1,599,782	-	-	1,599,782
Other	15	-	-	-	-
Municipal enterprises	16	10,066,823	-	-	10,066,823
Other municipalities and enterprises	17	9,060,007	-	-	9,060,007
Subtotal	18	87,512,501	-	9,048,701	78,463,800
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	26,206,333	-	-	26,206,333
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	28,360,367			28,360,367
Canada specific grants	30	460,657			460,657
Other municipalities - grants and fees	31	8,559,828			8,559,828
Fees and service charges	32	62,744,312			62,744,312
Subtotal	33	100,125,164			100,125,164
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	9,981,600	-	-	9,981,600
Fines	37	646,043			646,043
Penalties and interest on taxes	38	13,974,018			13,974,018
Investment income - from own funds	39	-			-
- other	40	18,807,277			18,807,277
Sales of publications, equipment, etc	42	1,432,230			1,432,230
Contributions from capital fund	43	302,247			302,247
Contributions from reserves and reserve funds	44	26,283,291			26,283,291
Contributions from non-consolidated entities	45	-			-
--	46	27,044			27,044
--	47	256,712			256,712
--	48	466,048			1,119,182
Sale of Land	49	-			-
Subtotal	50	72,176,510	-	- 653,134	72,829,644
TOTAL REVENUE	51	2,113,789,874	497,372,838	949,972,322	666,444,714



*For the year ended December 31, 1991.*

## Toronto C

**2LT - OP**  
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## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

## Toronto C

2LT - OP  
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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	245,429,052	92,107,494	40,266,070	101.420000	119.320000	24,891,423	10,990,266	4,804,548	- 243,073	336,404	219,363	40,998,931
Separate consolidated													
Total all school board taxation	0						360,605,304	392,013,668	171,800,951	- 10,678,834	16,173,035	11,662,631	941,576,755

*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

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality	
Toronto 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	104,665	164,039	6,107,738	5,034,373
Protection to Persons and Property					
Fire	2	-	-	-	5,277
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,345	-	450	798,632
Emergency measures	6	-	-	-	-
Subtotal	7	1,345	-	450	803,909
Transportation services					
Roadways	8	5,538,963	-	58,894	86,204
Winter Control	9	949,447	-	-	137,714
Transit	10	-	-	-	-
Parking	11	-	-	-	41,815,727
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	6,488,410	-	58,894	42,039,645
Environmental services					
Sanitary Sewer System	16	962,285	-	-	156,458
Storm Sewer System	17	221,111	-	-	-
Waterworks System	18	302,194	-	1,468,752	210,573
Garbage Collection	19	1,238,670	-	651,861	14
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	2,724,260	-	2,120,613	367,045
Health Services					
Public Health Services	24	14,966,954	159,367	28,155	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	14,966,954	159,367	28,155	-
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	1,078,802	78,695	186,508	5,369,790
Libraries	38	2,180,865	36,942	-	641,909
Other Cultural	39	228,330	21,614	-	2,386,541
Subtotal	40	3,487,997	137,251	186,508	8,398,240
Planning and Development					
Planning and Development	41	70,698	-	40,367	548,789
Commercial and Industrial	42	245,576	-	17,103	1,015,286
Residential Development	43	270,462	-	-	4,537,025
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	586,736	-	57,470	6,101,100
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	28,360,367	460,657	8,559,828	62,744,312

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Toronto 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	103,205,988	11,473,905	55,454,983	16,195,206	2,569,177	- 3,470,320	185,428,939
Protection to Persons and Property								
Fire	2	79,134,024	765,368	9,103,707	2,402,695	-	2,072,000	93,477,794
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	23,039,533	-	2,651,180	252,655	726,000	-	26,669,368
Emergency measures	6	-	-	30,452	-	-	-	30,452
Subtotal	7	102,173,557	765,368	11,785,339	2,655,350	726,000	2,072,000	120,177,614
Transportation services								
Roadways	8	22,510,944	7,527,188	13,541,949	1,782,809	-	303,287	45,059,603
Winter Control	9	3,213,581	-	3,646,599	191,590	-	-	7,051,770
Transit	10	-	-	-	-	-	-	-
Parking	11	13,627,915	62,931	18,682,966	699,448	-	770,801	33,844,061
Street Lighting	12	-	366,627	6,934,926	-	-	-	7,301,553
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	39,352,440	7,956,746	42,806,440	2,673,847	-	467,514	93,256,987
Environmental services								
Sanitary Sewer System	16	3,790,808	-	6,170,379	197,696	-	3,949,229	14,108,112
Storm Sewer System	17	601,395	3,826,682	446,244	68,878	-	3,487,738	1,455,461
Waterworks System	18	10,261,068	42,875	7,347,961	3,395,839	-	279,619	21,327,362
Garbage Collection	19	22,886,210	-	5,684,651	4,171,736	- 48,428	-	32,694,169
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	37,539,481	3,869,557	19,649,235	7,834,149	- 48,428	741,110	69,585,104
Health Services								
Public Health Services	24	33,614,514	-	6,557,980	529,042	1,898,420	-	42,599,956
Public Health Inspection and Control	25	867,250	-	208,476	3,229	-	-	1,078,955
Hospitals	26	-	-	-	-	900,585	-	900,585
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	-	-	-	-	-	-	-
--	29	-	-	-	-	-	-	-
Subtotal	30	34,481,764	-	6,766,456	532,271	2,799,005	-	44,579,496
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	454,400	-	454,400
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	1,458,871	-	1,458,871
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	1,913,271	-	1,913,271
Recreation and Cultural Services								
Parks and Recreation	37	52,523,382	8,342,768	16,644,370	2,056,632	1,313,697	66,900	80,947,749
Libraries	38	25,514,817	1,404,312	8,485,404	249,363	-	29,305	35,683,201
Other Cultural	39	8,048,006	1,060,292	2,460,551	132,376	5,977,481	23,270	17,701,976
Subtotal	40	86,086,205	10,807,372	27,590,325	2,438,371	7,291,178	119,475	134,332,926
Planning and Development								
Planning and Development	41	12,960,655	-	2,876,550	196,174	59,250	-	16,092,629
Commercial and Industrial	42	2,492,868	532,901	4,401,998	136,468	305,537	70,221	7,939,993
Residential Development	43	10,229,701	2,383,647	3,833,563	73,803	642,982	-	17,163,696
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	25,683,224	2,916,548	11,112,111	406,445	1,007,769	70,221	41,196,318
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	428,522,659	37,789,496	175,164,889	32,735,639	16,257,972	-	690,470,655

For the year ended December 31, 1991.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	-	99,517,437	
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2		10,279,349	
Reserves and Reserve Funds	3		23,491,460	
Subtotal	4		33,770,809	
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		53,622,000	
Long Term Bank Loans	15		25,761,942	
Long Term Reserve Fund Loans	16		-	
- -	17		-	
Subtotal *	18		79,383,942	
Grants and Loan Forgiveness				
Ontario	20		7,173,344	
Canada	21	-	14,925	
Other Municipalities	22		403,661	
Subtotal	23		7,562,080	
Other Financing				
Prepaid Special Charges	24		-	
Proceeds From Sale of Land and Other Capital Assets	25		11,129,536	
Investment Income				
From Own Funds	26		-	
Other	27		10,351,633	
Donations	28		793,689	
--	30		2,948,489	
--	31		3,792,143	
Subtotal	32		29,015,490	
Total Sources of Financing	33		149,732,321	
Applications				
Own Expenditures				
Short Term Interest Costs	34		-	
Other	35		152,168,969	
Subtotal	36		152,168,969	
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		5,322,033	
Total Applications	42		157,491,002	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	91,758,756	
Amount Reported in Line 43 Analysed as Follows:				
Unapplied Capital Receipts (Negative)	44	-	155,593,792	
To be Recovered From:				
- Taxation or User Charges Within Term of Council	45		-	
- Proceeds From Long Term Liabilities	46		60,625,834	
- Transfers From Reserves and Reserve Funds	47		-	
- -	48		3,209,202	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	91,758,756	
* - 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

Toronto C
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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	27,696,071
Protection to Persons and Property					
Fire	2	-	-	-	2,342,216
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	219,730
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	2,561,946
Transportation services					
Roadways	8	5,982,747	-	-	12,063,173
Winter Control	9	-	-	-	200,596
Transit	10	-	-	-	-
Parking	11	-	-	-	3,701,595
Street Lighting	12	-	-	-	217,703
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	5,982,747	-	-	16,183,067
Environmental services					
Sanitary Sewer System	16	553,298	-	320,256	4,668,205
Storm Sewer System	17	148,200	-	7,231	425,694
Waterworks System	18	-	-	-	3,263,321
Garbage Collection	19	-	-	-	3,570,268
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	701,498	-	327,487	11,927,488
Health Services					
Public Health Services	24	-	-	-	485,072
Public Health Inspection and Control	25	-	-	-	3,229
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	488,301
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	22,799
--	35	-	-	-	-
Subtotal	36	-	-	-	22,799
Recreation and Cultural Services					
Parks and Recreation	37	289,174	-	-	20,749,067
Libraries	38	46,853	-	-	7,598,141
Other Cultural	39	7,702	-	-	2,924,583
Subtotal	40	343,729	-	-	31,271,791
Planning and Development					
Planning and Development	41	-	-	-	114,698
Commercial and Industrial	42	-	-	-	9,503,017
Residential Development	43	145,370	- 14,925	76,174	52,399,791
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	145,370	- 14,925	76,174	62,017,506
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	7,173,344	- 14,925	403,661	152,168,969

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Toronto C
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		1	\$
General Government	1	37,883,419	
Protection to Persons and Property			
Fire	2	3,103,518	
Police	3	-	
Conservation Authority	4	-	
Protective inspection and control	5	-	
Emergency measures	6	-	
Subtotal	7	3,103,518	
Transportation services			
Roadways	8	28,863,391	
Winter Control	9	-	
Transit	10	-	
Parking	11	212,000	
Street Lighting	12	1,557,772	
Air Transportation	13	-	
--	14	-	
Subtotal	15	30,633,163	
Environmental services			
Sanitary Sewer System	16	-	
Storm Sewer System	17	8,487,190	
Waterworks System	18	39,026	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
Subtotal	23	8,526,216	
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	47,926,316	
Libraries	38	8,723,236	
Other Cultural	39	2,974,191	
Subtotal	40	59,623,743	
Planning and Development			
Planning and Development	41	69,201	
Commercial and Industrial	42	5,851,621	
Residential Development	43	261,470,368	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
Subtotal	47	267,391,190	
Electricity	48	-	
Gas	49	-	
Telephone	50	-	
Total	51	407,161,249	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Toronto 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	119,000
: To Canada and agencies		2	-
: To other		3	239,590,672
Subtotal		4	239,709,672
Plus: All debt assumed by the municipality from others		5	257,485,559
Less: All debt assumed by others			
:Ontario		6	1,102,505
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	1,102,505
Less: Ministry of the Environment debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general municipal		12	88,931,477
- enterprises and other		13	-
Subtotal		14	88,931,477
Total		15	407,161,249
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	165,227,844
Installment (serial) debentures		17	2,223,733
Long term bank loans		18	239,590,672
Lease purchase agreements		19	-
Mortgages		20	-
Ministry of the Environment		22	-
--		23	119,000
--		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	5,411,590
Ministry of the Environment - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	81,955,335
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	48,262,131
Total liability under OMERS plans			
- initial unfunded		34	1,592,523
- actuarial deficiency		35	-
Total liability for own pension funds			
- initial unfunded		36	20,579,205
- actuarial deficiency		37	65,148,500
Outstanding loans guarantee		38	82,499,347
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	39,406,862
Other (specify)		42	7,005,000
--		43	-
--		44	11,337,990
Total		45	275,831,558

## Municipality

## Toronto 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 1 \$	interest 2 \$				
Recovered from the consolidated revenue fund			50	13,810,964	23,846,886			
- general tax rates *			51	17,000	8,840			
- special are rates and special charges			52	-	-			
- benefitting landowners			53	65,483	40,323			
- user rates (consolidated entities)			54	-	-			
Recovered from reserve funds								
Recovered from unconsolidated entities								
- hydro			55	-	-			
- gas and telephone			57	-	-			
--			56	-	-			
--			58	-	-			
--			59	-	-			
Total	78		13,893,447	23,896,049				
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 1 \$	interest 2 \$	principal 3 \$	interest 4 \$	principal 5 \$	interest 6 \$
1992	60		17,135,153	25,952,420	-	-	-	-
1993	61		15,867,420	24,770,889	-	-	239,590,672	-
1994	62		14,961,155	22,740,044	-	-	-	-
1995	63		13,887,489	19,624,770	-	-	-	-
1996	64		11,640,700	16,756,513	-	-	-	-
1997-2001	65		37,605,004	55,418,378	-	-	-	-
2002 onwards	79		-	-	-	-	-	-
interest to be earned on sinking funds *	69		56,473,656	-	-	-	-	-
Downtown revitalization program	70		-	-	-	-	-	-
Total	71		167,570,577	165,263,014	-	-	239,590,672	-
* 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	10,000,000
1995							75	19,000,000
1996							76	24,000,000
Total							77	53,000,000
10. Other notes (attach supporting schedules as required)								

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Toronto 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		360,239,306	6,882,303	367,121,609							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		61,942,747	1,078,040	63,020,787							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	93	422,182,053	7,960,343	430,142,396	430,142,266	-	-	-	-	430,142,266	- 37
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	-	24,536,705	-	24,536,705	24,536,705	-	-	-	-	24,536,705	-
Sewer surcharge on direct water billings	21	-	42,693,867	-	42,693,867	42,693,867	-	-	-	-	42,693,867	-
Total region or county	22	93	489,412,625	7,960,343	497,372,968	497,372,838	-	-	-	-	497,372,838	- 37



## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Toronto 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
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
<b>SCHOOL BOARDS</b>												
Elementary Public (specify)												
--	30	899	456,453,528	8,901,989	2,556	465,358,073	456,679,831	4,940,940	3,736,397	-	465,357,168	6
--	31	8	5,682,296	112,604	32	5,794,932	5,681,971	66,489	46,473	-	5,794,933	7
Elementary separate (specify)												
--	40	367,010	49,796,959	376,448	-	50,173,407	48,708,379	274,781	1,172,451	-	49,788,601	17,796
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	775	375,855,480	7,378,028	2,104	383,235,612	375,944,004	4,215,396	3,075,429	-	383,234,829	8
--	51	11	3,788,198	75,069	21	3,863,288	3,787,957	44,326	30,982	-	3,863,265	12
Secondary separate (specify)												
--	70	286,124	41,921,936	312,694	-	42,234,630	40,998,931	233,750	986,969	-	41,933,526	14,980
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	654,811	933,498,397	17,156,832	4,713	950,659,942	931,801,073	9,775,682	9,048,701	-	949,972,322	32,809

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Toronto C

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		1	
		\$	
Balance at the beginning of the year	1	294,337,417	
Revenues			
Contributions from revenue fund	2	22,456,290	
Contributions from capital fund	3	5,019,786	
Lot levies and subdivider contributions	60	6,693,432	
Recreational land (the Planning Act)	61	1,225,405	
Investment income - from own funds	5	-	
- other	6	14,721,551	
--	9	5,955,000	
--	10	6,300	
--	11	6,294,910	
--	12	6,092,906	
Total revenue	13	68,465,580	
Expenditures			
Transferred to capital fund	14	23,491,460	
Transferred to revenue fund	15	26,283,291	
Charges for long term liabilities - principal and interest	16	-	
--	63	2,599,031	
--	20	2,577,896	
--	21	928,700	
Total expenditure	22	55,880,378	
Balance at the end of the year for:			
Reserves	23	144,009,237	
Reserve Funds	24	162,913,382	
Total	25	306,922,619	
Analysed as follows:			
Working funds	26	35,550,255	
Contingencies	27	11,768,507	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	41,938,021	
Sick leave	31	12,353,265	
Insurance	32	22,356,378	
Workers' compensation	33	6,550,000	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	14,821,326	
- parks and recreation	64	788,690	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	5,985,775	
- industrial development	41	469,357	
- other and unspecified	42	-	
Lot levies and subdivider contributions	44	19,210,098	
Recreational land (the Planning Act)	46	5,021,186	
Parking revenues	45	98,141,307	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	17,227,193	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	8,284,811	
Waste Site	53	120,161	
Police Commission	54	322,471	
Municipal Election	55	717,281	
Business Improvement Area	56	-	
--	57		
Total	58	306,922,619	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Toronto 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	311,458,722	68,443
Accounts receivable			
Canada	2	13,935,524	
Ontario	3	9,212,186	
Region or county	4	4,515,212	
Other municipalities	5	4,713	
School Boards	6	705,832	portion of taxes
Waterworks	7	6,590,206	receivable for
Other (including unorganized areas)	8	19,902,185	business taxes
Taxes receivable			
Current year's levies	9	107,379,740	37,521,300
Previous year's levies	10	16,620,133	6,858,315
Prior year's levies	11	7,588,235	5,595,584
Penalties and interest	12	6,123,867	1,215,978
Less allowance for uncollectables (negative)	13	- 4,877,097	- 3,225,645
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	38,612	
Other current assets	18	19,862,735	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	407,161,249	
Other long term assets	20	4,248,463	133,872
	21	930,470,517	
Total			

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Toronto 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	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	4,937,237		
Ontario	27	2,927,901		
Region or county	28	18,678,105		
Other municipalities	29	3,120		
School Boards	30	367,399		
Trade accounts payable	31	58,040,825		
Other	32	7,146,961		
Other current liabilities	33	25,851,807		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	167,200,551		
- special area rates and special charges	35	119,000		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	251,026		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	239,590,672		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	306,922,619		
Accumulated net revenue (deficit)				
General revenue	42	102,321		
Special charges and special areas (specify)				
--	43	984,707		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	5,025,707		
Libraries	49	- 60,397		
Cemetaries	50	-		
Recreation, community centres and arenas	51	569,897		
--	52	85,149		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 37		
School boards	57	- 32,809		
Unexpended capital financing / (unfinanced capital outlay)	58	91,758,756		
Total	59	930,470,517		

## Municipality

**Toronto C**

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*For the year ended December 31, 1991.*

1												
1. Number of continuous full time employees as at December 31												
Administration1520												
Non-line Department Support Staff22,207												
Fire31,295												
Police4-												
Transit5-												
Public Works62,038												
Health Services7773												
Homes for the Aged8-												
Other Social Services9-												
Parks and Recreation101,106												
Libraries11520												
Planning12244												
Total138,703												
2. Total expenditures during the year on:												
continuous full time employees December 31other												
12												
Wages and salaries14354,722,76313,617,036												
Employee benefits1557,101,802884,985												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax161,604,381,777												
Previous years' tax1725,530,503												
Penalties and interest1812,834,100												
Subtotal191,642,746,380												
Discounts allowed201,229,417												
Tax adjustments under section 362 and 363 of the Municipal Act												
- amounts added to the roll (negative)22-												
- amounts written off23-												
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												
- recoverable from upper tier and school boards2437,123,141												
- recoverable from general municipal revenues259,928,416												
Transfers to tax sale and tax registration accounts26-												
The Municipal Elderly Residents' Assistance Act - reductions27454,400												
- refunds28-												
Other (specify)80-												
Total reductions291,691,481,754												
Amounts added to the tax roll for collection purposes only30466,017												
Business taxes written off under subsection 495(1) of the Municipal Act811,369,535												
4. Tax due dates for 1991 (lower tier municipalities only)												
Interim billings: Number of installments314												
Due date of first installment (YYYYMMDD)3219910215												
Due date of last installment (YYYYMMDD)3319910509												
Final billings: Number of installments344												
Due date of first installment (YYYYMMDD)3519910617												
Due date of last installment (YYYYMMDD)3619910916												
\$												
Supplementary taxes levied with1994 due date37-												
5. Projected capital expenditures and long term financing requirements as at December 31												
long term financing requirements												
gross expendituresapproved by the O.M.B. or Concilsubmitted but not yet approved by O.M.B. or Councilforecast not yet submitted to the O.M.B or Council												
1234												
\$ \$ \$ \$												
Estimated to take place												
in 19925864,301,27312,336,133- -												
in 19935988,055,11511,008,730- -												
in 19946096,954,4279,388,294- -												
in 19956199,402,0497,619,109- -												
in 19966298,326,8784,605,093- -												
Total63447,039,74244,957,359- -												

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	5,270,629		776,969	
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	291,352	16,419,545	30,548,063	
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	291,352	19,753,521	36,750,817	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31					84		-		
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1991					67	-	252,135,445	-	
Approved in 1991					68	-	111,954,086	-	
Financed in 1991					69	-	53,622,000	-	
No long term financing necessary					70	-	42,481	-	
Approved but not financed as at December 31, 1991					71	-	310,425,050	-	
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					705,873,000	703,795,000	700,545,000	714,051,000	727,826,000