

1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18009

MUNICIPALITY OF: Whitby T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	68,852,603	13,403,548	38,123,369	17,325,686
Direct water billings on ratepayers					
-- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings					
-- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
Subtotal	6	68,852,603	13,403,548	38,123,369	17,325,686
PAYMENTS IN LIEU OF TAXATION					
Canada	7	29,326	-	-	29,326
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	58,926	-		58,926
The Municipal Act, section 157	10	54,675	24,057		30,618
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	150,944	29,352	83,732	37,860
Ontario Hydro	13	21,554	-	-	21,554
Liquor Control Board of Ontario	14	976,292	-	-	976,292
Other	15	2,043	-	-	2,043
Municipal enterprises	16	292,289	-	-	292,289
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,586,049	53,409	83,732	1,448,908
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	1,053,715	-	-	1,053,715
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	1,965,636			1,965,636
Canada specific grants	30	2,522			2,522
Other municipalities - grants and fees	31	369,984			369,984
Fees and service charges	32	4,108,605			4,108,605
Subtotal	33	6,446,747			6,446,747
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,587,234	-	-	1,587,234
Fines	37	61,068			61,068
Penalties and interest on taxes	38	872,349			872,349
Investment income - from own funds	39	-			-
- other	40	979,639			979,639
Sales of publications, equipment, etc	42	7,093			7,093
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	743,858			743,858
Contributions from non-consolidated entities	45	-			-
--	46	24,699			24,699
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	4,275,940	-	-	4,275,940
TOTAL REVENUE	51	82,215,054	13,456,957	38,207,101	30,550,996

For the year ended December 31, 1991.

Whitby T

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[illegible]

For the year ended December 31, 1991.

Whitby T

2LT - OP

II. Upper tier purposes

[illegible]

For the year ended December 31, 1991.

Whitby T

2LT - OP
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III. School board purposes

Elementary public

Elementary separate

Secondary public

Public consolidated[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

Municipality

Whitby T

2LT - OP
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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	25,123,538	2,173,289	906,480	117.100000	137.800000	2,941,968	299,479	124,913	53,293	9,909	6,628	3,436,190
Separate consolidated													
Total all school board taxation	0						26,869,325	7,160,522	2,965,962	330,788	476,074	320,698	38,123,369

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

Whitby 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	-	-	-	339,387
Protection to Persons and Property					
Fire	2	9,350	-	15,000	3,804
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	2,726	-	291,034	36,154
Emergency measures	6	-	-	-	-
Subtotal	7	12,076	-	306,034	39,958
Transportation services					
Roadways	8	653,157	-	8,778	198,324
Winter Control	9	430,123	-	54,668	3,046
Transit	10	595,816	-	-	602,930
Parking	11	-	-	-	195,725
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	894,059
Subtotal	15	1,679,096	-	63,446	1,894,084
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	70,721	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	123	5,232
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	70,721	-	123	5,232
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	55,010
--	29	-	-	-	-
Subtotal	30	-	-	-	55,010
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	50,291	-	-	9,774
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	50,291	-	-	9,774
Recreation and Cultural Services					
Parks and Recreation	37	7,832	-	381	1,635,990
Libraries	38	144,576	-	-	49,422
Other Cultural	39	-	-	-	-
Subtotal	40	152,408	-	381	1,685,412
Planning and Development					
Planning and Development	41	1,044	-	-	75,941
Commercial and Industrial	42	-	2,522	-	3,807
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,044	2,522	-	79,748
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,965,636	2,522	369,984	4,108,605

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality
Whitby 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	2,253,150	-	1,361,480	1,013,146	-	-	4,627,776
Protection to Persons and Property								
Fire	2	4,385,976	-	405,116	226,004	-	-	5,017,096
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,191,053	-	159,173	15,000	-	-	1,365,226
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	5,577,029	-	564,289	241,004	-	-	6,382,322
Transportation services								
Roadways	8	2,564,342	19,572	1,001,149	484,932	-	-	4,069,995
Winter Control	9	437,749	-	796,095	-	-	-	1,233,844
Transit	10	189,105	-	1,816,519	132,860	-	-	2,138,484
Parking	11	89,324	-	59,702	98,125	-	-	247,151
Street Lighting	12	-	-	450,494	27,109	-	-	477,603
Air Transportation	13	-	-	-	-	-	-	-
--	14	306,427	-	328,140	156,897	-	-	791,464
Subtotal	15	3,586,947	19,572	4,452,099	899,923	-	-	8,958,541
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	113,850	-	80,024	-	-	-	193,874
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	698,200	-	399,535	253,906	-	-	1,351,641
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	2,453	-	4,180	-	-	-	6,633
--	22	-	-	-	-	-	-	-
Subtotal	23	814,503	-	483,739	253,906	-	-	1,552,148
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	61,576	-	14,886	10,000	-	-	86,462
--	29	-	-	-	-	-	-	-
Subtotal	30	61,576	-	14,886	10,000	-	-	86,462
Social and Family Services								
General Assistance	31	-	-	10,700	-	-	-	10,700
Assistance to Aged Persons	32	167,538	-	39,137	-	-	-	206,675
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	167,538	-	49,837	-	-	-	217,375
Recreation and Cultural Services								
Parks and Recreation	37	3,202,537	99,257	1,559,497	182,359	104,317	-	5,147,967
Libraries	38	1,045,286	-	488,031	46,241	-	-	1,579,558
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	4,247,823	99,257	2,047,528	228,600	104,317	-	6,727,525
Planning and Development								
Planning and Development	41	753,518	-	123,915	266,806	-	-	1,144,239
Commercial and Industrial	42	279,606	-	166,997	601,273	-	-	1,047,876
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	1,033,124	-	290,912	868,079	-	-	2,192,115
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	17,741,690	118,829	9,264,770	3,514,658	104,317	-	30,744,264

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,601,898	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,060,050	
Reserves and Reserve Funds	3	9,004,527	
	Subtotal 4	10,064,577	
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	4,000,000	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
	Subtotal * 18	4,000,000	
Grants and Loan Forgiveness			
Ontario	20	1,101,196	
Canada	21	-	
Other Municipalities	22	7,594	
	Subtotal 23	1,108,790	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	77,819	
Other	27	-	
Donations	28	142,084	
--	30	38,000	
--	31	161,752	
	Subtotal 32	419,655	
	Total Sources of Financing 33	15,593,022	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	14,195,542	
	Subtotal 36	14,195,542	
Transfer of Proceeds From Long Term Liabilities to:			
Other Municipalities	37	-	
Unconsolidated Local Boards	38	-	
Individuals	39	-	
	Subtotal 40	-	
Transfers to Reserves, Reserve Funds and the Revenue Fund	41	-	
	Total Applications 42	14,195,542	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,204,418	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44 -	68,261	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	311,542	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	753,208	
- -	48	207,929	
	Total Unfinanced Capital Outlay (Unexpended Capital Financing) 49	1,204,418	
* - 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

Whitby T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	743,089
Protection to Persons and Property					
Fire	2	-	-	-	47,185
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	7,594	11,392
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	7,594	58,577
Transportation services					
Roadways	8	727,973	-	-	4,528,672
Winter Control	9	-	-	-	63,383
Transit	10	188,912	-	-	209,724
Parking	11	-	-	-	-
Street Lighting	12	97,928	-	-	536,445
Air Transportation	13	-	-	-	-
--	14	-	-	-	15,130
Subtotal	15	1,014,813	-	-	5,353,354
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	339,787
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	425
--	22	-	-	-	-
Subtotal	23	-	-	-	340,212
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	250,000
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	250,000
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	48,375	-	-	6,726,564
Libraries	38	-	-	-	251,655
Other Cultural	39	-	-	-	-
Subtotal	40	48,375	-	-	6,978,219
Planning and Development					
Planning and Development	41	31,113	-	-	349,410
Commercial and Industrial	42	-	-	-	97,547
Residential Development	43	6,895	-	-	25,134
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	38,008	-	-	472,091
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	1,101,196	-	7,594	14,195,542

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Whitby 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	-	
Garbage Collection	19	-	
Garbage Disposal	20	-	
Pollution Control	21	-	
--	22	-	
	Subtotal 23	-	
Health Services			
Public Health Services	24	-	
Public Health Inspection and Control	25	-	
Hospitals	26	-	
Ambulance Services	27	-	
Cemeteries	28	-	
--	29	-	
	Subtotal 30	-	
Social and Family Services			
General Assistance	31	-	
Assistance to Aged Persons	32	-	
Assitance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal 36	-	
Recreation and Cultural Services			
Parks and Recreation	37	4,326,788	
Libraries	38	-	
Other Cultural	39	-	
	Subtotal 40	4,326,788	
Planning and Development			
Planning and Development	41	-	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal 47	-	
Electricity	48	8,014,190	
Gas	49	-	
Telephone	50	-	
	Total 51	12,340,978	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Whitby 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	91,000
: To Canada and agencies			2	123,832
: To other			3	-
	Subtotal		4	214,832
Plus: All debt assumed by the municipality from others			5	12,340,978
Less: All debt assumed by others				
:Ontario			6	-
:Schoolboards			7	-
:Other municipalities			8	214,832
	Subtotal		9	214,832
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	12,340,978
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	12,340,978
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	28,890
- par value of this amount in U.S. dollars			26	25,000
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	-

Municipality

Whitby T

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	64,502	34,755				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	16,728	2,844				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	350,175	970,878				
- gas and telephone	57	-	-				
--	56	-	-				
--	58	-	-				
--	59	-	-				
Total	78	431,405	1,008,477				
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	196,641	428,209	-	-	337,690	935,308
1993	61	216,078	408,440	-	-	331,700	899,910
1994	62	237,438	386,717	-	-	257,300	869,262
1995	63	260,910	362,847	-	-	274,000	840,245
1996	64	184,323	341,572	-	-	305,600	809,313
1997-2001	65	1,237,842	1,391,634	-	-	6,507,900	2,846,895
2002 onwards	79	1,993,556	635,919	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	4,326,788	3,955,338	-	-	8,014,190	7,200,933
* 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	540,000					
1994	74	790,000					
1995	75	790,000					
1996	76	1,190,000					
Total	77	3,310,000					
10. Other notes (attach supporting schedules as required)							

1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Whitby T

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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		11,979,772	365,842	12,345,614							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		986,983	29,587	1,016,570							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	257,919	12,966,755	395,429	13,362,184	13,190,831	185,535	-	53,409	-	13,429,775	325,510
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	27,182	-	27,182	27,182	-	-	-	-	27,182	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	257,919	12,993,937	395,429	13,389,366	13,218,013	185,535	-	53,409	-	13,456,957	325,510

1991 FINANCIAL INFORMATION RETURN

Municipality

Whitby 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	13,182	17,569,198	573,478	-	18,142,676	17,831,762	269,394	39,291	-	18,140,447	10,953
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	3,898	3,452,810	71,083	-	3,523,893	3,494,774	20,533	8,113	-	3,523,420	3,425
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	7,908	12,673,658	413,169	-	13,086,827	12,867,538	188,789	28,352	-	13,084,679	5,760
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	4,089	3,389,019	69,830	-	3,458,849	3,436,190	14,389	7,976	-	3,458,555	3,795
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	29,077	37,084,685	1,127,560	-	38,212,245	37,630,264	493,105	83,732	-	38,207,101	23,933

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Whitby T

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		1	
		\$	
Balance at the beginning of the year	1	18,470,865	
Revenues			
Contributions from revenue fund	2	2,454,608	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	5,370,534	
Recreational land (the Planning Act)	61	540,309	
Investment income - from own funds	5	92,071	
- other	6	1,425,568	
--	9	15,000	
--	10	-	
--	11	-	
--	12	-	
	Total revenue	13	9,898,090
Expenditures			
Transferred to capital fund	14	9,004,527	
Transferred to revenue fund	15	743,858	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
	Total expenditure	22	9,748,385
Balance at the end of the year for:			
Reserves	23	1,097,363	
Reserve Funds	24	17,523,207	
	Total	25	18,620,570
Analysed as follows:			
Working funds	26	377,500	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	2,051,328	
Sick leave	31	-	
Insurance	32	290,550	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	-	
- library	65	-	
- other cultural	66	-	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	164,947	
- other and unspecified	42	2,057,513	
Lot levies and subdivider contributions	44	12,363,050	
Recreational land (the Planning Act)	46	648,640	
Parking revenues	45	316,818	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	224	
Vacation Pay - Council	52	350,000	
Waste Site	53	-	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
	Total	58	18,620,570

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby 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	12,548,717	-
Accounts receivable			
Canada	2	380,940	
Ontario	3	753,777	
Region or county	4	741,285	
Other municipalities	5	63,985	
School Boards	6	49,634	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,067,578	business taxes
Taxes receivable			
Current year's levies	9	3,924,791	247,350
Previous year's levies	10	200,215	53,572
Prior year's levies	11	534,521	10,707
Penalties and interest	12	301,152	21,484
Less allowance for uncollectables (negative)	13	- 83,316	- 83,316
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	737,480	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	12,340,978	
Other long term assets	20	9,472	-
Total	21	33,571,209	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby T

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	39,222		
Ontario	27	39,067		
Region or county	28	11,370		
Other municipalities	29	6,093		
School Boards	30	-		
Trade accounts payable	31	2,314,902		
Other	32	2,001,983		
Other current liabilities	33	2,388,812		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	4,326,788		
- special area rates and special charges	35	-		
- benefitting landowners	36	-		
- user rates (consolidated entities)	37	-		
Recoverable from Reserve Funds	38	-		
Recoverable from unconsolidated entities	39	8,014,190		
Less: Own holdings (negative)	40	- 4,200,000		
Reserves and reserve funds	41	18,620,570		
Accumulated net revenue (deficit)				
General revenue	42	570,277		
Special charges and special areas (specify)				
--	43	23,894		
--	44	153,580		
--	45	17,178		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	32,474		
Cemetaries	50	65,784		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	325,510		
School boards	57	23,933		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,204,418		
Total	59	33,571,209		

			1				
1. Number of continuous full time employees as at December 31							
Administration			1	20			
Non-line Department Support Staff			2	43			
Fire			3	70			
Police			4	-			
Transit			5	3			
Public Works			6	95			
Health Services			7	1			
Homes for the Aged			8	-			
Other Social Services			9	3			
Parks and Recreation			10	48			
Libraries			11	15			
Planning			12	14			
		Total	13	312			
			continuous full time employees December 31				
			other				
			1	2			
			\$	\$			
2. Total expenditures during the year on:			14				
Wages and salaries			12,724,094	1,908,894			
Employee benefits			2,448,494	190,889			
			1				
			\$				
3. Reductions of tax roll during the year (lower tier municipalities only)							
Cash collections:	Current year's tax		16	64,955,183			
	Previous years' tax		17	2,644,388			
	Penalties and interest		18	801,495			
		Subtotal	19	68,401,066			
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	557,528			
			25	201,797			
- recoverable from general municipal revenues			26	-			
Transfers to tax sale and tax registration accounts			27	-			
The Municipal Elderly Residents' Assistance Act - reductions			28	10,700			
- refunds			80	-			
Other (specify)			29	69,171,091			
		Total reductions					
Amounts added to the tax roll for collection purposes only			30	43,641			
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	19910215			
	Due date of last installment (YYYYMMDD)		33	19910415			
Final billings:	Number of installments		34	2			
	Due date of first installment (YYYYMMDD)		35	19910614			
	Due date of last installment (YYYYMMDD)		36	19910916			
				\$			
Supplementary taxes levied with 1994 due date			37	9,813			
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	3	4	
			\$	\$	\$	\$	
Estimated to take place							
in 1992			58	13,032,800	5,000,000	-	
in 1993			59	10,784,200	-	-	2,000,000
in 1994			60	10,877,900	-	-	-
in 1995			61	11,842,000	-	-	3,000,000
in 1996			62	14,338,800	-	-	6,000,000
		Total	63	60,875,700	5,000,000	-	11,000,000

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		224,126	
				77,290	
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	
		\$		\$	
Water		3		4	
In this municipality		39		-	
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	
		\$		\$	
Sewer		3		4	
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		-	
8. Selected investments of own sinking funds as at December 31					
		own municipality		other municipalities, school boards	
		Province		Federal	
		1		2	
		\$		\$	
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		5,700,000	
Approved in 1991		68		5,000,000	
Financed in 1991		69		4,000,000	
No long term financing necessary		70		1,700,000	
Approved but not financed as at December 31, 1991		71		5,000,000	
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	
		\$		\$	
73		25,500,000		26,775,000	
		28,100,000		29,520,000	
				31,000,000	