

# 1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18009

MUNICIPALITY OF: Whitby T

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF REVENUE FUND REVENUES

Municipality

Whitby T

1  
3

For the year ended December 31, 1993.

		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1	2	3	4
		\$	\$	\$	\$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	78,630,655	16,291,634	43,502,999	18,836,022
Direct water billings on ratepayers -- own municipality	2	-	-		-
-- other municipalities	3	-	-		-
Sewer surcharge on direct water billings -- own municipality	4	-	-		-
-- other municipalities	5	-	-		-
<b>Subtotal</b>	<b>6</b>	<b>78,630,655</b>	<b>16,291,634</b>	<b>43,502,999</b>	<b>18,836,022</b>
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	30,642	-	-	30,642
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	79,811	-		79,811
The Municipal Act, section 157	10	41,175	19,146		22,029
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	161,998	33,500	89,752	38,746
Ontario Hydro	13	25,129	-	-	25,129
Liquor Control Board of Ontario	14	1,048,902	-	-	1,048,902
Other	15	2,210	-	-	2,210
Municipal enterprises	16	354,709	-	-	354,709
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	<b>18</b>	<b>1,744,576</b>	<b>52,646</b>	<b>89,752</b>	<b>1,602,178</b>
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
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				
<b>Subtotal</b>	<b>28</b>	<b>521,985</b>	<b>-</b>	<b>-</b>	<b>521,985</b>
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	2,268,422			2,268,422
Canada specific grants	30	3,665			3,665
Other municipalities - grants and fees	31	412,065			412,065
Fees and service charges	32	5,421,146			5,421,146
<b>Subtotal</b>	<b>33</b>	<b>8,105,298</b>			<b>8,105,298</b>
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,643,875	-	-	1,643,875
Fines	37	131,784			131,784
Penalties and interest on taxes	38	1,385,506			1,385,506
Investment income - from own funds	39	-			-
- other	40	506,063			506,063
Sales of publications, equipment, etc	42	4,669			4,669
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	232,717			232,717







# ANALYSIS OF TAXATION

For the year ended December 31, 1993.

Municipality

Whitby T

2LT - OP

4

	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	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>Secondary separate</b>													
General	0	29,522,347	2,931,935	1,262,865	105.900000	124.600000	3,126,418	365,319	157,353	47,687	9,531	3,806	3,710,114
<b>Separate consolidated</b>													
<b>Total all school board taxation</b>	0						31,856,882	7,758,279	3,251,807	213,920	273,541	148,570	43,502,999







# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CURRENT REVENUE FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

Municipality

Whitby T

**3**

7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
<b>General Government</b>	1	4,897	-	-	460,361
<b>Protection to Persons and Property</b>					
Fire	2	14,280	-	22,000	2,850
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	1,936	-	314,708	20,103
Emergency measures	6	-	-	-	-
<b>Subtotal</b>	7	16,216	-	336,708	22,953
<b>Transportation services</b>					
Roadways	8	711,577	-	11,134	366,678
Winter Control	9	523,613	-	63,444	1,028
Transit	10	697,911	-	-	818,707
Parking	11	-	-	-	267,314
Street Lighting	12	-	-	-	58,080
Air Transportation	13	-	-	-	-
--	14	-	-	-	630,952
<b>Subtotal</b>	15	1,933,101	-	74,578	2,142,759
<b>Environmental services</b>					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	107,408	-	-	48
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	6,021
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
<b>Subtotal</b>	23	107,408	-	-	6,069
<b>Health Services</b>					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	96,747
--	29	-	-	-	-
<b>Subtotal</b>	30	-	-	-	96,747
<b>Social and Family Services</b>					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	44,486	-	-	25,902
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
<b>Subtotal</b>	36	44,486	-	-	25,902
<b>Recreation and Cultural Services</b>					
Parks and Recreation	37	2,007	-	779	2,516,975
Libraries	38	148,764	-	-	56,049
Other Cultural	39	-	-	-	-
<b>Subtotal</b>	40	150,771	-	779	2,573,024
<b>Planning and Development</b>					
Planning and Development	41	11,543	-	-	92,873
Commercial and Industrial	42	-	3,665	-	458
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
<b>Subtotal</b>	47	11,543	3,665	-	93,331
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
<b>Total</b>	51	2,268,422	3,665	412,065	5,421,146

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

## ANALYSIS OF REVENUE FUND EXPENDITURES

4  
8

For the year ended December 31, 1993.

		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
		\$	\$	\$	\$	\$	\$	\$
<b>General Government</b>	1	2,204,886	-	1,239,003	1,196,135	-	-	4,640,024
<b>Protection to Persons and Property</b>								
Fire	2	4,828,074	-	329,678	274,332	-	-	5,432,084
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,078,895	-	136,550	154,198	-	-	1,369,643
Emergency measures	6	-	-	-	-	-	-	-
<b>Subtotal</b>	7	5,906,969	-	466,228	428,530	-	-	6,801,727
<b>Transportation services</b>								
Roadways	8	2,524,737	-	1,268,838	573,188	-	-	4,366,763
Winter Control	9	401,308	-	666,766	-	-	-	1,068,074
Transit	10	187,455	-	2,075,911	82,182	-	-	2,345,548
Parking	11	114,912	-	113,498	169,186	-	-	397,596
Street Lighting	12	-	-	486,284	112,147	-	-	598,431
Air Transportation	13	-	-	-	-	-	-	-
--	14	276,913	-	206,534	147,505	-	-	630,952
<b>Subtotal</b>	15	3,505,325	-	4,817,831	1,084,208	-	-	9,407,364
<b>Environmental services</b>								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	102,461	-	76,019	25,638	-	-	204,118
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	725,047	-	335,506	281,383	-	-	1,341,936
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	1,592	-	2,564	-	-	-	4,156
--	22	-	-	-	-	-	-	-
<b>Subtotal</b>	23	829,100	-	414,089	307,021	-	-	1,550,210
<b>Health Services</b>								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	57,326	-	31,286	79,839	-	-	168,451
--	29	-	-	-	-	-	-	-
<b>Subtotal</b>	30	57,326	-	31,286	79,839	-	-	168,451
<b>Social and Family Services</b>								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	189,351	-	64,892	-	-	-	254,243
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
<b>Subtotal</b>	36	189,351	-	64,892	-	-	-	254,243
<b>Recreation and Cultural Services</b>								
Parks and Recreation	37	3,860,525	624,518	1,813,570	198,891	88,684	-	6,586,188
Libraries	38	1,242,611	-	497,332	47,949	-	-	1,787,892
Other Cultural	39	-	-	-	-	-	-	-
<b>Subtotal</b>	40	5,103,136	624,518	2,310,902	246,840	88,684	-	8,374,080
<b>Planning and Development</b>								
Planning and Development	41	771,226	-	41,790	5,356	-	-	818,372
Commercial and Industrial	42	231,570	-	140,737	23,396	-	-	395,703
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
<b>Subtotal</b>	47	1,002,796	-	182,527	28,752	-	-	1,214,075
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
<b>Total</b>	51	18,798,889	624,518	9,526,758	3,371,325	88,684	-	32,410,174

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

5  
9

## ANALYSIS OF CAPITAL OPERATION

For the year ended December 31, 1993.

		1 \$
<b>Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year</b>	1	1,240,087
<b>Source of Financing</b>		
<b>Contributions from Own Funds</b>		
Revenue Fund	2	632,756
Reserves and Reserve Funds	3	4,284,511
<b>Subtotal</b>	4	4,917,267
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	-
<b>Subtotal *</b>	18	-
<b>Grants and Loan Forgiveness</b>		
Ontario	20	661,341
Canada	21	-
Other Municipalities	22	543,227
<b>Subtotal</b>	23	1,204,568
<b>Other Financing</b>		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	-
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	124,976
--	30	43,706
--	31	-
<b>Subtotal</b>	32	168,682
<b>Total Sources of Financing</b>	33	6,290,517
<b>Applications</b>		
<b>Own Expenditures</b>		
Short Term Interest Costs	34	-
Other	35	9,578,809
<b>Subtotal</b>	36	9,578,809
<b>Transfer of Proceeds From Long Term Liabilities to:</b>		
Other Municipalities	37	-
Unconsolidated Local Boards	38	-
Individuals	39	-
<b>Subtotal</b>	40	-
<b>Transfers to Reserves, Reserve Funds and the Revenue Fund</b>		
	41	-
<b>Total Applications</b>	42	9,578,809
<b>Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year</b>	43	4,528,379
<b>Amount Reported in Line 43 Analysed as Follows:</b>		
Unapplied Capital Receipts (Negative)	44	-
<b>To be Recovered From:</b>		
- Taxation or User Charges Within Term of Council	45	328,285
- Proceeds From Long Term Liabilities	46	87,658
- Transfers From Reserves and Reserve Funds	47	511,116
--	48	3,601,320
<b>Total Unfinanced Capital Outlay (Unexpended Capital Financing)</b>	49	4,528,379
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-

# 1993 FINANCIAL INFORMATION RETURN

## ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

Municipality

Whitby T

**6**  
10

	CAPITAL GRANTS			TOTAL OWN EXPENDITURES
	Ontario Grants	Canada Grants	Other municipalities	
	1 \$	2 \$	3 \$	
<b>General Government</b>	1	-	-	220,566
<b>Protection to Persons and Property</b>				
Fire	2	-	-	170,339
Police	3	-	-	-
Conservation Authority	4	-	-	-
Protective inspection and control	5	-	33,105	49,658
Emergency measures	6	-	-	-
<b>Subtotal</b>	7	-	33,105	219,997
<b>Transportation services</b>				
Roadways	8	636,929	-	6,353,705
Winter Control	9	-	-	-
Transit	10	24,412	-	21,434
Parking	11	-	-	3,573
Street Lighting	12	-	-	95,596
Air Transportation	13	-	-	-
--	14	-	-	14,571
<b>Subtotal</b>	15	661,341	510,122	6,488,879
<b>Environmental services</b>				
Sanitary Sewer System	16	-	-	-
Storm Sewer System	17	-	-	771,414
Waterworks System	18	-	-	-
Garbage Collection	19	-	-	243,671
Garbage Disposal	20	-	-	-
Pollution Control	21	-	-	-
--	22	-	-	-
<b>Subtotal</b>	23	-	-	1,015,085
<b>Health Services</b>				
Public Health Services	24	-	-	-
Public Health Inspection and Control	25	-	-	-
Hospitals	26	-	-	-
Ambulance Services	27	-	-	-
Cemeteries	28	-	-	44,976
--	29	-	-	-
<b>Subtotal</b>	30	-	-	44,976
<b>Social and Family Services</b>				
General Assistance	31	-	-	-
Assistance to Aged Persons	32	-	-	33,040
Assistance to Children	33	-	-	-
Day Nurseries	34	-	-	-
--	35	-	-	-
<b>Subtotal</b>	36	-	-	33,040
<b>Recreation and Cultural Services</b>				
Parks and Recreation	37	-	-	1,212,318
Libraries	38	-	-	62,876
Other Cultural	39	-	-	-
<b>Subtotal</b>	40	-	-	1,275,194
<b>Planning and Development</b>				
Planning and Development	41	-	-	14,499
Commercial and Industrial	42	-	-	29,380
Residential Development	43	-	-	-
Agriculture and Reforestation	44	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-
--	46	-	-	-
<b>Subtotal</b>	47	-	-	43,879
Electricity	48	-	-	237,193
Gas	49	-	-	-
Telephone	50	-	-	-
<b>Total</b>	51	661,341	543,227	9,578,809

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## ANALYSIS OF NET LONG TERM LIABILITIES BY FUNCTION

Whitby T
----------

**7**  
11

For the year ended December 31, 1993.

		1 \$
<b>General Government</b>	1	-
<b>Protection to Persons and Property</b>		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Protective inspection and control	7	-
	<b>Subtotal</b>	-
<b>Transportation services</b>		
Roadways	8	-
Winter Control	9	-
Transit	10	-
Parking	11	-
Street Lighting	12	-
Air Transportation	13	-
--	14	-
	<b>Subtotal</b>	-
<b>Environmental services</b>		
Sanitary Sewer System	16	-
Storm Sewer System	17	-
Waterworks System	18	-
Garbage Collection	19	-
Garbage Disposal	20	-
Pollution Control	21	-
--	22	-
	<b>Subtotal</b>	-
<b>Health Services</b>		
Public Health Services	24	-
Public Health Inspection and Control	25	-
Hospitals	26	-
Ambulance Services	27	-
Cemeteries	28	-
--	29	-
	<b>Subtotal</b>	-
<b>Social and Family Services</b>		
General Assistance	31	-
Assistance to Aged Persons	32	-
Assistance to Children	33	-
Day Nurseries	34	-
--	35	-
	<b>Subtotal</b>	-
<b>Recreation and Cultural Services</b>		
Parks and Recreation	37	3,914,069
Libraries	38	-
Other Cultural	39	-
	<b>Subtotal</b>	3,914,069
<b>Planning and Development</b>		
Planning and Development	41	-
Commercial and Industrial	42	-
Residential Development	43	-
Agriculture and Reforestation	44	-
Tile Drainage and Shoreline Assistance	45	-
--	46	-
	<b>Subtotal</b>	-
Electricity	48	7,344,800
Gas	49	-
Telephone	50	-
	<b>Total</b>	11,258,869

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

For the year ended December 31, 1993.

		1 \$
<b>1. Calculation of the Debt Burden of the Municipality</b>		
All debt issued by the municipality, predecessor municipalities and consolidated entities		
: To Ontario and agencies	1	-
: To Canada and agencies	2	-
: To other	3	-
<b>Subtotal</b>	4	-
Plus: All debt assumed by the municipality from others	5	11,258,869
Less: All debt assumed by others		
: Ontario	6	-
: Schoolboards	7	-
: Other municipalities	8	-
<b>Subtotal</b>	9	-
Less: Ministry of the Environment debt retirement funds		
- sewer	10	-
- water	11	-
Own sinking funds (actual balances)		
- general municipal	12	-
- enterprises and other	13	-
<b>Subtotal</b>	14	-
<b>Total</b>	15	11,258,869
Amount reported in line 15 analyzed as follows:		
Sinking fund debentures	16	-
Installment (serial) debentures	17	11,258,869
Long term bank loans	18	-
Lease purchase agreements	19	-
Mortgages	20	-
Ministry of the Environment	22	-
--	23	-
--	24	-
<b>2. Total debt payable in foreign currencies (net of sinking fund holdings)</b>		
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	-
<b>3. Interest earned on sinking funds and debt retirement funds during the year</b>		
Own funds	29	-
Ministry of the Environment - sewer	30	-
- water	31	-
<b>4. Actuarial balance of own sinking funds at year end</b>		
	32	-
<b>5. Long term commitments and contingencies at year end</b>		
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	153,943
Other (specify)	42	-
--	43	-
--	44	-
<b>Total</b>	45	153,943

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

## ANALYSIS OF LONG TERM LIABILITIES AND COMMITMENTS

**8**  
12

For the year ended December 31, 1993.

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. 1993 Debt Charges		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund							
- general tax rates *	50	216,078	408,440				
- special are rates and special charges	51	-	-				
- benefitting landowners	52	-	-				
- user rates (consolidated entities)	53	-	-				
Recovered from reserve funds	54	-	-				
Recovered from unconsolidated entities							
- hydro	55	331,700	899,910				
- gas and telephone	56	-	-				
--	57	-	-				
--	58	-	-				
--	59	-	-				
<b>Total</b>	<b>78</b>	<b>547,778</b>	<b>1,308,350</b>				
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
		\$	\$	\$	\$	\$	\$
1994		237,438	386,717	-	-	257,300	869,262
1995		260,910	362,847	-	-	274,000	840,245
1996		184,323	341,572	-	-	305,600	809,313
1997		202,755	323,140	-	-	340,300	774,799
1998		223,031	302,864	-	-	379,100	735,813
1999-2003		1,497,788	1,131,687	-	-	5,788,500	1,336,283
2004 onwards		1,307,824	269,862	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
<b>Total</b>	<b>71</b>	<b>3,914,069</b>	<b>3,118,689</b>	<b>-</b>	<b>-</b>	<b>7,344,800</b>	<b>5,365,715</b>
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
							1
							\$
1994							72
1995							73
1996							74
1997							75
1998							76
<b>Total</b>							<b>77</b>
10. Other notes (attach supporting schedules as required)							

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

	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	
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
<b>UPPER TIER</b>												
Included in general tax rate for upper tier purposes												
General requisition	1	14,580,465	237,475	14,817,940								
Special purpose requisitions												
Water rate	2	-	-	-								
Transit rate	3	-	-	-								
Sewer rate	4	-	-	-								
Water rate	5	-	-	-								
Road rate	6	-	-	-								
--	7	1,795,166	-	1,795,166								
--	8	-	-	-								
Payments in lieu of taxes	9	-	-	-								
Telephone and telegraph taxation	10	-	-	-								
<b>Subtotal levied by mill rate -- general</b>	11	787,572	16,375,631	237,475	16,613,106	16,051,703	219,028	-	52,646	-	16,323,377	497,843
Special purpose requisitions												
Water	12	-	-	-								
Transit	13	-	-	-								
Sewer	14	-	-	-								
Library	15	-	-	-								
--	16	-	-	-								
--	17	-	-	-								
<b>Subtotal levied by mill rate -- special areas</b>	18	-	-	-	-	-	-	-	-	-	-	
Speical charges	19	-	20,903	-	20,903	20,903	-	-	-	-	20,903	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
<b>Total region or county</b>	22	787,572	16,396,534	237,475	16,634,009	16,072,606	219,028	-	52,646	-	16,344,280	497,843



# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

9LT

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	15,475	18,923,521	271,597	-	19,195,118	18,912,822	245,098	40,701	-	19,198,621	18,978
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	4,518	5,113,232	84,824	-	5,198,056	5,157,053	42,687	9,479	-	5,209,219	15,681
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	11,140	15,210,155	218,586	-	15,428,741	15,219,995	183,305	32,752	-	15,436,052	18,451
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	459	3,679,281	61,024	-	3,740,305	3,710,114	31,925	6,820	-	3,748,859	9,013
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
<b>Total school boards</b>	<b>36</b>	<b>31,592</b>	<b>42,926,189</b>	<b>636,031</b>	<b>-</b>	<b>43,562,220</b>	<b>42,999,984</b>	<b>503,015</b>	<b>89,752</b>	<b>-</b>	<b>43,592,751</b>	<b>62,123</b>

# 1993 FINANCIAL INFORMATION RETURN

Municipality

## CONTINUITY OF RESERVES AND RESERVE FUNDS

Whitby T

**10**  
15

For the year ended December 31, 1993.

		1 \$
<b>Balance at the beginning of the year</b>	1	16,879,897
<b>Revenues</b>		
Contributions from revenue fund	2	2,738,569
Contributions from capital fund	3	-
Development Charges Act	67	2,094,460
Lot levies and subdivider contributions	60	819,259
Recreational land (the Planning Act)	61	108,602
Investment income - from own funds	5	169,597
- other	6	843,488
--	9	17,250
--	10	-
--	11	-
--	12	-
<b>Total revenue</b>	13	6,791,225
<b>Expenditures</b>		
Transferred to capital fund	14	4,284,511
Transferred to revenue fund	15	232,717
Charges for long term liabilities - principal and interest	16	-
--	63	-
--	20	-
--	21	-
<b>Total expenditure</b>	22	4,517,228
<b>Balance at the end of the year for:</b>		
Reserves	23	1,444,997
Reserve Funds	24	17,708,897
<b>Total</b>	25	19,153,894
<b>Analysed as follows:</b>		
Working funds	26	437,500
Contingencies	27	220,000
Ministry of the Environment funds for renewals, etc		
- sewer	28	-
- water	29	-
Replacement of equipment	30	2,488,513
Sick leave	31	59,939
Insurance	32	291,452
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	2,588,169
Development Charges Act	68	3,044,479
Lot levies and subdivider contributions	44	8,959,131
Recreational land (the Planning Act)	46	62,843
Parking revenues	45	486,921
Debenture repayment	47	-
Exchange rate stabilization	48	-
Waterworks current purposes	49	-
Transit current purposes	50	-
Library current purposes	51	-
Vacation Pay - Council	52	350,000
Waste Site	53	-
Police Commission	54	-
Municipal Election	55	-
Business Improvement Area	56	-
--	57	-
<b>Total</b>	58	19,153,894

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

*For the year ended December 31, 1993.*

		1 \$	2 \$
<b>ASSETS</b>			
<b>Current assets</b>			
Cash	1	8,897,178	-
Accounts receivable			portion of cash not in chartered banks
Canada	2	132,745	
Ontario	3	724,487	
Region or county	4	187,302	
Other municipalities	5	21,206	
School boards	6	43,710	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	1,188,886	business taxes
Taxes receivable			
Current year's levies	9	6,534,166	312,658
Previous year's levies	10	2,148,918	68,104
Prior year's levies	11	295,350	12,110
Penalties and interest	12	681,510	22,666
Less allowance for uncollectables (negative)	13	- 83,214	- 83,214
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	734,069	portion of line 20 for tax sale / tax registration
<b>Capital outlay to be recovered in future years</b>	19	11,258,869	
<b>Other long term assets</b>	20	2,921	-
<b>Total</b>	21	32,768,103	

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

**11**  
16

## ANALYSIS OF CONSOLIDATED YEAR END BALANCES

For the year ended December 31, 1993.

LIABILITIES						
<b>Current Liabilities</b>						portion of loans not from chartered banks
Temporary loans - current purposes	22	-				-
- capital - Ontario	23	-				
- Canada	24	-				
- Other	25	-				
Accounts payable and accrued liabilities						
Canada	26	39,523				
Ontario	27	35,933				
Region or county	28	787,361				
Other municipalities	29	1,886				
School Boards	30	5,651				
Trade accounts payable	31	1,131,119				
Other	32	613,291				
Other current liabilities	33	5,818,795				
<b>Net long term liabilities</b>						
Recoverable from the Consolidated Revenue Fund						
- general tax rates	34	3,914,069				
- 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	7,344,800				
Less: Own holdings (negative)	40	- 3,735,620				
<b>Reserves and reserve funds</b>	41	19,153,894				
<b>Accumulated net revenue (deficit)</b>						
General revenue	42	854,170				
Special charges and special areas (specify)						
--	43	335,323				
--	44	326,369				
--	45	20,548				
--	46	-				
Consolidated local boards (specify)						
Transit operations	47	-				
Water operations	48	-				
Libraries	49	- 9,149				
Cemetaries	50	98,553				
Recreation, community centres and arenas	51	-				
--	52	-				
--	53	-				
--	54	-				
--	55	-				
Region or county	56	497,843				
School boards	57	62,123				
Unexpended capital financing / (unfinanced capital outlay)	58	- 4,528,379				
<b>Total</b>	59	32,768,103				

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1993.

		1	
<b>1. Number of continuous full time employees as at December 31</b>			
Administration	1	20	
Non-line Department Support Staff	2	43	
Fire	3	69	
Police	4	-	
Transit	5	3	
Public Works	6	85	
Health Services	7	1	
Homes for the Aged	8	3	
Other Social Services	9	-	
Parks and Recreation	10	42	
Libraries	11	15	
Planning	12	13	
<b>Total</b>	<b>13</b>	<b>294</b>	

		continuous full time employees December 31		other
		1	2	
		\$	\$	
<b>2. Total expenditures during the year on:</b>				
Wages and salaries	14	13,279,574	2,309,384	
Employee benefits	15	2,513,925	256,237	

		1	
		\$	
<b>3. Reductions of tax roll during the year (lower tier municipalities only)</b>			
Cash collections: Current year's tax	16	71,134,406	
Previous years' tax	17	3,670,062	
Penalties and interest	18	1,366,578	
<b>Subtotal</b>	19	<b>76,171,046</b>	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act			
- amounts added to the roll (negative)	22	-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act			
- recoverable from upper tier and school boards	24	338,726	
- recoverable from general municipal revenues	25	107,467	
Transfers to tax sale and tax registration accounts	26	-	
The Municipal Elderly Residents' Assistance Act - reductions	27	-	
- refunds	28	8,750	
Other (specify)	80	-	
<b>Total reductions</b>	29	<b>76,625,989</b>	
Amounts added to the tax roll for collection purposes only	30	860,451	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	

		1	
<b>4. Tax due dates for 1993 (lower tier municipalities only)</b>			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19930215	
Due date of last installment (YYYYMMDD)	33	19930415	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19930615	
Due date of last installment (YYYYMMDD)	36	19930915	
		\$	
Supplementary taxes levied with 1994 due date	37	-	

		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
		1	2	3	4
		\$	\$	\$	\$
Estimated to take place					
in 1994	58	7,664,800	-	-	-
in 1995	59	5,751,200	-	-	-
in 1996	60	8,337,400	-	-	-
in 1997	61	7,064,200	-	-	-
in 1998	62	7,000,000	-	-	-
<b>Total</b>	<b>63</b>	<b>35,817,600</b>	<b>-</b>	<b>-</b>	<b>-</b>

# 1993 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

12  
17

## STATISTICAL DATA

For the year ended December 31, 1993.

		balance of fund		loans outstanding	
		1	2	1	2
		\$	\$	\$	\$
6.	Ontario Home Renewal Plan trust fund at year end	82	215,694		66,789
<b>7. Analysis of direct water and sewer billings as at December 31</b>					
		number of residential units	1993 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water	In this municipality	39	-	-	-
	In other municipalities (specify municipality)				
	--	40	-	-	-
	--	41	-	-	-
	--	42	-	-	-
	--	43	-	-	-
	--	64	-	-	-
		number of residential units	1993 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer	In this municipality	44	-	-	-
	In other municipalities (specify municipality)				
	--	45	-	-	-
	--	46	-	-	-
	--	47	-	-	-
	--	48	-	-	-
	--	65	-	-	-
			water	sewer	
			1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66	-	-	
<b>8. Selected investments of own sinking funds as at December 31</b>					
		own municipality	other municipalities, school boards	Province	Federal
		1	2	3	4
		\$	\$	\$	\$
Own sinking funds		83	-	-	-
<b>9. Borrowing from own reserve funds</b>					
					1
					\$
Loans or advances due to reserve funds as at December 31					84
					4,049,880
<b>10. Joint boards consolidated by this municipality</b>					
		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	-	-	-
<b>11. Applications to the Ontario Municipal Board or to Council</b>					
		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, 1992	Approved in 1993	67	4,626,039	-	4,626,039
	Financed in 1993	68	-	-	-
	No long term financing necessary	69	-	-	-
	Approved but not financed as at December 31, 1993	70	-	-	-
	Applications submitted but not approved as at Decemeber 31, 1993	71	4,626,039	-	4,626,039
		72	-	-	-
<b>12. Forecast of total revenue fund expenditures</b>					
		1994	1995	1996	1997
		1	2	3	4
		\$	\$	\$	\$
73		25,754,735	26,250,000	26,800,000	27,300,000
					28,000,000