

1998 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18009

MUNICIPALITY OF: Whitby T

ANALYSIS OF REVENUE FUND REVENUES

Whitby T

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For the year ended December 31, 1998.

		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	94,805,268	38,025,927	32,836,351	23,942,990
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	94,805,268	38,025,927	32,836,351	23,942,990
PAYMENTS IN LIEU OF TAXATION					
Canada	7	23,366	6,571	-	16,795
Canada Enterprises	8	2,178	716	-	1,462
Ontario					
The Municipal Tax Assistance Act	9	174,614	105,954		68,660
The Municipal Act, section 157	10	48,450	29,906		18,544
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	262,790	141,799	32,729	88,262
Ontario Hydro	13	21,268	5,812	-	15,456
Liquor Control Board of Ontario	14	537,507	331,295	-	206,212
Other	15	1,671	1,037	-	634
Municipal enterprises	16	554,874	156,479	-	398,395
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,626,718	779,569	32,729	814,420
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	469,158			469,158
.....	61	-			-
Subtotal	69	469,158			469,158
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	157,072			157,072
Canada specific grants	30	9,222			9,222
Other municipalities - grants and fees	31	426,104			426,104
Fees and service charges	32	8,313,037			8,313,037
Subtotal	33	8,905,435			8,905,435
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	1,912,282	-	-	1,912,282
Rents, concessions and franchises	36	-			-
Fines	37	89,758			89,758
Penalties and interest on taxes	38	786,128			786,128
Investment income - from own funds	39	-			-
- other	40	428,867			428,867
Donations	70	-			-
Sales of publications, equipment, etc	42	8,187			8,187
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	808,344			808,344
Contributions from non-consolidated entities	45	-			-
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	4,033,566	-	-	4,033,566
TOTAL REVENUE	51	109,840,145	38,805,496	32,869,080	38,165,569

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1998.

Municipality

Whitby T

2LT - SB
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Distribution by Purpose						
Tax Band	Tax Rate	Total	English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.460000	17,329,829	13,059,290	62,097	4,055,905	152,537
- farmland pending development -	0.460000	-	-	-	-	-
- farmland pending development -	0.460000	-	-	-	-	-
Multi-residential -general	0.460000	575,919	479,434	5,165	86,207	5,113
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.115000	40,265	36,057	-	4,208	-
Managed Forest	0.115000	732	545	-	179	8
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	17,946,745	13,575,326	67,262	4,146,499	157,658
Subtotal Commercial		9,239,939	6,618,845	-	2,513,356	107,738
Subtotal Industrial		5,133,352	3,677,174	-	1,396,323	59,855
Pipeline	1.821300	314,830	225,522	-	85,637	3,671
Other	-	-	-	-	-	-
Supplementary Taxes		201,485	152,736	-	48,749	-
Subtotal levied by tax rate		32,836,351	24,249,603	67,262	8,190,564	328,922
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		32,836,351	24,249,603	67,262	8,190,564	328,922

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1998.

This Schedule Not Required For This Municipality

[illegible]

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1998.

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	-	-	-	604,918
Protection to Persons and Property					
Fire	2	15,575	-	22,000	78,710
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,019	-	350,789	12,447
Emergency measures	6	-	-	-	-
Subtotal	7	18,594	-	372,789	91,157
Transportation services					
Roadways	8	-	4,462	11,848	621,044
Winter Control	9	-	-	41,467	-
Transit	10	2,704	-	-	1,310,360
Parking	11	-	-	-	268,535
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	525,529
Subtotal	15	2,704	4,462	53,315	2,725,468
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	413
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	13,338
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	13,751
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	126,091
--	29	-	-	-	-
Subtotal	30	-	-	-	126,091
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	28,723	-	-	141,295
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	28,723	-	-	141,295
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	2,500	-	-	4,344,949
Libraries	38	104,551	2,529	-	99,847
Other Cultural	39	-	-	-	-
Subtotal	40	107,051	2,529	-	4,444,796
Planning and Development					
Planning and Development	41	-	2,231	-	162,836
Commercial and Industrial	42	-	-	-	2,725
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	2,231	-	165,561
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	157,072	9,222	426,104	8,313,037

		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	1,864,176	-	1,044,899	4,473,761	-	-	7,382,836
Protection to Persons and Property								
Fire	2	5,240,334	-	471,061	157,073	-	-	5,868,468
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,164,851	-	175,836	9,041	-	-	1,349,728
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,405,185	-	646,897	166,114	-	-	7,218,196
Transportation services								
Roadways	8	2,830,791	695,977	1,459,899	286,393	-	-	5,273,060
Winter Control	9	240,887	-	558,764	-	-	-	799,651
Transit	10	185,924	-	2,425,378	621,255	-	-	3,232,557
Parking	11	128,341	-	58,443	167,474	-	-	354,258
Street Lighting	12	-	-	533,163	-	-	-	533,163
Air Transportation	13	-	-	-	-	-	-	-
--	14	198,032	-	192,658	134,840	-	-	525,530
Subtotal	15	3,583,975	695,977	5,228,305	1,209,962	-	-	10,718,219
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	78,135	-	81,622	-	-	-	159,757
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	598,218	-	239,958	-	-	-	838,176
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	1,188	-	5,482	-	-	-	6,670
--	22	-	-	-	-	-	-	-
Subtotal	23	677,541	-	327,062	-	-	-	1,004,603
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	67,425	-	36,809	-	-	-	104,234
--	29	-	-	-	-	-	-	-
Subtotal	30	67,425	-	36,809	-	-	-	104,234
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	301,934	-	114,608	-	-	-	416,542
Assistance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	301,934	-	114,608	-	-	-	416,542
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	4,611,775	1,288,873	2,177,874	92,048	95,750	-	8,266,320
Libraries	38	1,292,701	-	550,278	30,374	-	-	1,873,353
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	5,904,476	1,288,873	2,728,152	122,422	95,750	-	10,139,673
Planning and Development								
Planning and Development	41	719,979	-	47,361	-	-	-	767,340
Commercial and Industrial	42	186,024	-	100,604	-	-	-	286,628
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	906,003	-	147,965	-	-	-	1,053,968
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	19,710,715	1,984,850	10,274,697	5,972,259	95,750	-	38,038,271

1998 FINANCIAL INFORMATION RETURN		
Municipality		
Whitby T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1998.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	2,766,947
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	714,188
Reserves and Reserve Funds	3	5,730,842
Subtotal	4	6,445,030
Long Term Liabilities Incurred		
Central Mortgage and Housing Corporation	5	-
Ontario Financing Authority	7	-
Commercial Area Improvement Program	9	-
Other Ontario Housing Programs	10	-
Ontario Clean Water Agency	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	1,573,713
- -	17	-
Subtotal *	18	1,573,713
Grants and Loan Forgiveness		
Ontario	20	590,842
Canada	21	59,872
Other Municipalities	22	18,080
Subtotal	23	668,794
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	856,141
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	57,532
--	30	40,968
--	31	-
Subtotal	32	954,641
Total Sources of Financing	33	9,642,178
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	8,057,686
Subtotal	36	8,057,686
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	8,057,686
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	1,182,455
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	56,823
To be Recovered From:		
- Taxation or User Charges Within Term of Council	45	-
- Proceeds From Long Term Liabilities	46	-
- Transfers From Reserves and Reserve Funds	47	1,239,278
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	1,182,455
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1998.

Municipality

Whitby T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	305,975
Protection to Persons and Property					
Fire	2	-	-	-	61,441
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	18,080	34,641
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	18,080	96,082
Transportation services					
Roadways	8	59,872	59,872	-	3,690,789
Winter Control	9	-	-	-	81,524
Transit	10	530,970	-	-	750,830
Parking	11	-	-	-	36,347
Street Lighting	12	-	-	-	69,508
Air Transportation	13	-	-	-	-
--	14	-	-	-	2,250
Subtotal	15	590,842	59,872	-	4,631,248
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	122,544
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	289,833
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	412,377
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	-	-	-	16,663
Assistance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	16,663
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	1,382,851
Libraries	38	-	-	-	71,401
Other Cultural	39	-	-	-	63,540
Subtotal	40	-	-	-	1,517,792
Planning and Development					
Planning and Development	41	-	-	-	75,941
Commercial and Industrial	42	-	-	-	217,536
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	293,477
Electricity	48	-	-	-	784,072
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	590,842	59,872	18,080	8,057,686

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1998.

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	3,190,313	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	3,190,313	
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	-	
Assistance to Children	33	-	
Day Nurseries	34	-	
--	35	-	
	Subtotal	36	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	14,403,070	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	14,403,070	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	7,640,500	
Telephone	50	-	
	Total	51	-

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Whitby T

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies		1	-	
: To Canada and agencies		2	-	
: To other		3	14,787,771	
	Subtotal	4	14,787,771	
Plus: All debt assumed by the municipality from others		5	10,446,112	
Less: All debt assumed by others				
:Ontario		6	-	
:School boards		7	-	
:Other municipalities		8	-	
	Subtotal	9	-	
Less: Ontario Clean Water Agency debt retirement funds				
- sewer		10	-	
- water		11	-	
Own sinking funds (actual balances)				
- general		12	-	
- enterprises and other		13	-	
	Subtotal	14	-	
	Total	15	25,233,883	
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures		16	-	
Instalment (serial) debentures		17	10,446,112	
Long term bank loans		18	-	
Lease purchase agreements		19	-	
Mortgages		20	-	
Ontario Clean Water Agency		22	-	
Long term reserve fund loans		23	14,787,771	
--		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	-	
Ontario Clean Water Agency - 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	280,038	
--		43	-	
--		44	-	
	Total	45	280,038	

1998 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1998.

Municipality

Whitby T

6. Ontario Clean Water Agency 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. 1998 Debt Charges						
		principal	interest			
		1	2			
		\$	\$			
Recovered from the consolidated revenue fund						
- general tax rates	50	943,802	1,041,048			
- special are rates and special charges	51	-	-			
- benefiting landowners	52	-	-			
- user rates (consolidated entities)	53	-	-			
Recovered from reserve funds	54	-	-			
Recovered from unconsolidated entities						
- hydro	55	559,800	847,931			
- gas and telephone	57	-	-			
--	56	-	-			
--	58	-	-			
--	59	-	-			
Total	78	1,503,602	1,888,979			
Line 78 includes:						
Financing of one-time real estate purchase	90	-	-			
Other lump sum (balloon) repayments of long term debt	91	-	-			
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
	\$	\$	\$	\$	\$	\$
1999	60	818,187	1,191,156	-	613,100	797,252
2000	61	875,659	1,133,684	-	5,567,100	740,233
2001	62	937,479	1,071,864	-	212,100	86,258
2002	63	1,004,000	1,005,343	-	223,700	75,123
2003	64	1,078,369	930,674	-	235,900	62,819
2004 - 2008	65	5,539,470	3,421,283	-	788,600	99,703
2009 onwards	79	7,340,219	2,160,892	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-
Total	71	17,593,383	10,914,896	-	7,640,500	1,861,388
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds						
9. Future principal payments on EXPECTED NEW debt						
					1	
					\$	
1999	72	-			-	
2000	73	-			-	
2001	74	-			-	
2002	75	-			-	
2003	76	-			-	
Total	77	-			-	
10. Other notes (attach supporting schedules as required)						
11. Long term debt refinanced:						
		principal	interest			
		1	2			
		\$	\$			
Repayment of Provincial Special Assistance	92	-	-			
Other long term debt refinanced	93	-	-			

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Whitby T

9LT
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		37,949,432	76,035	38,025,467	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		779,569	-	779,569	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	38,729,001	76,035	38,805,036	38,025,467	-	779,569	-	38,805,036	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	460	-	460	460	-	-	-	460	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	38,729,461	76,035	38,805,496	38,025,927	-	779,569	-	38,805,496	-

1998 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Whitby T

9LT
13

For the year ended December 31, 1998.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS											
	English Language Public DSB (specify)										
	--	62	-	24,125,450	152,736	-	24,278,186	24,249,603	28,583	-	24,278,186
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
	--	64	-	-	-	-	-	-	-	-	-
	--	65	-	67,745	-	-	67,745	67,262	483	-	67,745
English Language Catholic DSB (specify)											
	--	93	-	-	-	-	-	-	-	-	-
	--	94	-	8,145,474	48,749	-	8,194,223	8,190,564	3,659	-	8,194,223
French Language Catholic DSB (specify)											
	--	95	-	-	-	-	-	-	-	-	-
	--	96	-	328,926	-	-	328,926	328,922	4	-	328,926
	Total school boards	36	-	32,667,595	201,485	-	32,869,080	32,836,351	32,729	32,869,080	-

1998 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1998.

Municipality

Whitby T

10
15

		1	\$
Balance at the beginning of the year	1	25,597,081	
Revenues			
Contributions from revenue fund	2	5,258,071	
Contributions from capital fund	3	-	
Development Charges Act	67	3,627,106	
Lot levies and subdivider contributions	60	1,302,971	
Recreational land (the Planning Act)	61	173,451	
Investment income - from own funds	5	951,312	
- other	6	544,740	
--	9	14,488	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	11,872,139	
Expenditures			
Transferred to capital fund	14	5,730,842	
Transferred to revenue fund	15	808,344	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	6,539,186	
Balance at the end of the year for:			
Reserves	23	2,120,740	
Reserve Funds	24	28,809,294	
Total	25	30,930,034	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	587,500	
Contingencies	27	65,930	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	4,696,914	
Sick leave	31	333,767	
Insurance	32	478,755	
Workers' compensation	33	102,558	
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	5,831,652	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	350,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	9,794,788	
Lot levies and subdivider contributions	44	7,494,129	
Recreational land (the Planning Act)	46	729,838	
Parking revenues	45	299,256	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	30,930,034	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby T

For the year ended December 31, 1998.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	8,871,962	-
Accounts receivable			
Canada	2	272,995	
Ontario	3	431,674	
Region or county	4	668,839	
Other municipalities	5	56,676	
School Boards	6	93,996	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,396,620	business taxes
Taxes receivable			
Current year's levies	9	6,805,282	
Previous year's levies	10	937,416	11,445
Prior year's levies	11	322,204	6,963
Penalties and interest	12	400,437	4,266
Less allowance for uncollectables (negative)	13	- 21,172	- 21,172
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	432,081	portion of line 20
Capital outlay to be recovered in future years	19	25,233,883	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	Total 21	46,902,893	

1998 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby T

For the year ended December 31, 1998.

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	32,599		
Ontario	27	3,846		
Region or county	28	1,536,087		
Other municipalities	29	836		
School Boards	30	191,231		
Trade accounts payable	31	3,469,546		
Other	32	972,971		
Other current liabilities	33	2,172,053		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	17,593,383		
- 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	7,640,500		
Less: Own holdings (negative)	40	- 17,593,383		
Reserves and reserve funds	41	30,930,034		
Accumulated net revenue (deficit)				
General revenue	42	837,867		
Special charges and special areas (specify)				
--	43	65,105		
--	44	- 211		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	76,941		
Cemetaries	50	155,943		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 1,182,455		
Total	59	46,902,893		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1		12
Non-line Department Support Staff	2		46
Fire	3		74
Police	4		-
Transit	5		3
Public Works	6		64
Health Services	7		1
Homes for the Aged	8		5
Other Social Services	9		-
Parks and Recreation	10		63
Libraries	11		12
Planning	12		13
Total	13		293

		continuous full time employees December 31		other	
		1		2	
		\$		\$	
2. Total expenditures during the year on:					
Wages and salaries	14	13,912,948		3,039,837	
Employee benefits	15	2,024,635		227,337	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:					
Current year's tax	16		88,285,050		
Previous years' tax	17		3,363,726		
Penalties and interest	18		1,623,383		
Subtotal	19		93,272,159		
Discounts allowed	20		-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act					
- recoverable from general municipal accounts	25		48,434		
- recoverable from upper tier	90		69,242		
- recoverable from school boards	91		95,009		
Transfers to tax sale and tax registration accounts	26		-		
The Municipal Elderly Residents' Assistance Act - reductions	27		2,800		
- refunds	28		5,700		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act					
- deferrals	92		3,545		
- cancellations	93		-		
- other	94		-		
Rebates to eligible charities under section 442.1 of the Municipal Act					
- recoverable from general municipal accounts	95	-	-		
- recoverable from upper tier	96	-	-		
- recoverable from school boards	97	-	-		
Rebates under section 442.2 of the Municipal Act					
- commercial properties	98		-		
- industrial properties	99		-		
--	80		-		
Total reductions	29		93,496,889		
Amounts added to the tax roll for collection purposes only	30		15,880		
Business taxes written off under subsection 441(1) of the Municipal Act	81		-		

		1	
4. Tax due dates for 1998 (lower tier municipalities only)			
Interim billings:			
Number of installments	31		2
Due date of first installment (YYYYMMDD)	32		19,980,216
Due date of last installment (YYYYMMDD)	33		19,980,415
Final billings:			
Number of installments	34		2
Due date of first installment (YYYYMMDD)	35		19,981,030
Due date of last installment (YYYYMMDD)	36		19,981,130
			\$
Supplementary taxes levied with 1999 due date	37		1,437,824

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 1999	58	9,538	-	-	-
in 2000	59	10,203	-	-	-
in 2001	60	8,982	-	-	-
in 2002	61	8,979	-	-	-
in 2003	62	4,110	-	-	-
Total	63	41,812	-	-	-

STATISTICAL DATA

For the year ended December 31, 1998.

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82	17,854		17,854	
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1998 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	1998 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	-	-	-	
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	14,787,771	
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, 1997					67	-	-	1,500,000	
Approved in 1998					68	-	-	869,516	
Financed in 1998					69	-	-	1,573,713	
No long term financing necessary					70	-	-	795,803	
Approved but not financed as at December 31, 1998					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1998					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1999	2000	2001	2002	2003
					1	2	3	4	5
						\$	\$	\$	\$
					73	29,942,715	31,440,000	33,000,000	34,500,000
13. Municipal procurement this year									
							1	2	
								\$	
Total construction contracts awarded							85	21	
Construction contracts awarded at \$100,000 or greater							86	10	

ANALYSIS OF USER FEES

Municipality

Whitby T

For the year ended December 31, 1998.

FIR		unit of	minimum	maximum	annual		
program / service	Schedule 3 Line No.	measure	rate per unit	rate per unit	revenue	comments	
		1	2 \$	3 \$	4 \$	5	
	2	1			465,368	0	
	2	2	1	2	719,302	0	
	17	3	Month	20	60	446,917	0
	14	4	Hour	100	168	1,484,966	0
	18	5	Year	307	414	641,581	0
	6						
	7						
	8						
	9						
	10						
	11						
	12						
	13						
	14						
	15						
	16						
	17						
	18						
	19						
	20						
	Subtotal	21			3,758,134		
All other user fees		22			4,554,903		
	Total	23			8,313,037		

PROPERTY TAX REFORM TOOLS

For the year ended December 31, 1998.

1. Phase-in programs under section 372 of the Municipal Act

			residential	multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial
			1	2	3	4	5	6	7
No. of years of the program	(#)	1	3	-	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		2	-						
Properties increasing:									
No. of properties affected within class	(#)	3	3,304	-	-	-	-	-	-
Total adjustments for the year	(\$)	4	3,620,740	-	-	-	-	-	-
Minimum threshold amount:									
- dollar value	(\$)	5	500	-	-	-	-	-	-
- per cent value	(%)	6	-	-	-	-	-	-	-
Phase-in rate	(%)	7	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	8	661	-	-	-	-	-	-
Total adjustments for the year	(\$)	9	2,634,571	-	-	-	-	-	-
- dollar value	(\$)	10	423	-	-	-	-	-	-
- per cent value	(%)	11	-	-	-	-	-	-	-
Phase-in rate	(%)	12	-	-	-	-	-	-	-

			large industrial	farmland	managed forest	pipeline	new multi-residential
			1	2	3	4	5
No. of years of the program	(#)	13	-	-	-	-	-
Cross class funding (1=Yes; 0=No)		14					
Properties increasing:							
No. of properties affected within class	(#)	15	-	-	-	-	-
Total adjustments for the year	(\$)	16	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	17	-	-	-	-	-
- per cent value	(%)	18	-	-	-	-	-
Phase-in rate	(%)	19	-	-	-	-	-
Properties decreasing:							
No. of properties affected within class	(#)	20	-	-	-	-	-
Total adjustments for the year	(\$)	21	-	-	-	-	-
Minimum threshold amount:							
- dollar value	(\$)	22	-	-	-	-	-
- per cent value	(%)	23	-	-	-	-	-
Phase-in rate	(%)	24	-	-	-	-	-

2. Rebate programs under section 442.2 of the Municipal Act

			commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6
No. of years of the program	(#)	25	-	-	-	-	-	-
Total no.of properties in class	(#)	26	-	-	-	-	-	-
No. of properties affected within class	(#)	27	-	-	-	-	-	-
Total adjustments for the year	(\$)	28	-	-	-	-	-	-
Minimum threshold amount:								
- dollar value	(\$)	29	-	-	-	-	-	-
- per cent value	(%)	30	-	-	-	-	-	-
Assessment value to qualify:								
- minimum	(\$)	31	-	-	-	-	-	-
- maximum	(\$)	32	-	-	-	-	-	-

3. 2.5% Capping programs under section 447.1 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	33	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	34	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	35	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	36	-	-	-	-	-	-	-
Total adjustments for the year	(\$)	37	-	-	-	-	-	-	-

4. 10/5/5 Capping program and Maximum Taxes program under section 447.35 of the Municipal Act

			multi-residential	commercial	office buildings	shopping centres	parking lots/ vacant land	industrial	large industrial
			1	2	3	4	5	6	7
Total no. of properties in class	(#)	38	-	-	-	-	-	-	-
Budgetary levy change	(%)	39	-	-	-	-	-	-	-
Properties increasing:									
No. of properties affected within class	(#)	40	-	-	-	-	-	-	-
Total tax increase phase-ins for year	(\$)	41	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	42	-	-	-	-	-	-	-
Properties decreasing:									
No. of properties affected within class	(#)	43	-	-	-	-	-	-	-
Percentage used to determine decrease phase-in	(%)	44	-	-	-	-	-	-	-
Total tax decrease phase-ins for year	(\$)	45	-	-	-	-	-	-	-
Total tax adjustments for the year	(\$)	46	-	-	-	-	-	-	-