

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 18009

MUNICIPALITY OF: Whitby T

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1999.

Municipality

Whitby T

		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	100,559,554	41,810,331	32,979,333	25,769,890
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	100,559,554	41,810,331	32,979,333	25,769,890
PAYMENTS IN LIEU OF TAXATION					
Canada	7	33,967	9,679	-	24,288
Canada Enterprises	8	25,923	- 259	26,190	- 8
Ontario					
The Municipal Tax Assistance Act	9	191,424	120,208		71,216
The Municipal Act, section 157	10	55,575	34,335		21,240
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	264,106	144,938	29,456	89,712
Ontario Hydro	13	-	-	-	-
Liquor Control Board of Ontario	14	548,230	338,629	-	209,601
Other	15	1,703	1,060	-	643
Municipal enterprises	16	576,422	164,607	-	411,815
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	1,697,350	813,197	55,646	828,507
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	-			-
Special Transition Assistance	63	-			-
Special Circumstances Fund	64	-			-
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	-			-
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	455,113			455,113
Canada specific grants	30	13,044			13,044
Other municipalities - grants and fees	31	483,704			483,704
Fees and service charges	32	9,135,139			9,135,139
Subtotal	33	10,087,000			10,087,000
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	3,283,075	-	-	3,283,075
Rents, concessions and franchises	36	-			-
Fines	37	99,989			99,989
Penalties and interest on taxes	38	694,798			694,798
Investment income - from own funds	39	-			-
- other	40	265,783			265,783
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	1,269,099			1,269,099
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Subtotal	50	5,612,744	-	-	5,612,744

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Whitby T

2LT - UP

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For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Whitby T

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300			Total supplementary taxes				1,340,398
4000			Subtotal levied by tax rate				41,590,362
2200	Local Improvements						
2300	Sewer and water service charges						460
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						16,088
3500	Utility transmission and utility corridors						203,421
3000	--						
3600	--						
3100			Subtotal special charges on tax bill				219,969
3200			Total upper tier purpose taxation				41,810,331

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

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	0.414000	16,229,592	12,224,963	56,391	3,812,853	135,385
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	518,671	448,260	2,161	64,665	3,585
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	36,166	32,768	35	3,363	-
Managed Forest	0.103500	592	422	-	163	7
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	16,785,021	12,706,413	58,587	3,881,044	138,977
Subtotal Commercial		9,477,112	6,757,181	4,170	2,602,131	113,630
Subtotal Industrial		5,310,070	3,786,080	2,336	1,457,986	63,668
Pipeline	1.821300	322,261	229,772	142	88,483	3,864
Other	-	-	-	-	-	-
Supplementary Taxes		1,084,869	824,650	946	250,869	8,404
Subtotal levied by tax rate		32,979,333	24,304,096	66,181	8,280,513	328,543
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		-	-	-	-	-
Subtotal special charges on tax bills		-	-	-	-	-
Total school board purposes		32,979,333	24,304,096	66,181	8,280,513	328,543

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	283,652	-	-	714,016
Protection to Persons and Property					
Fire	2	12,480	-	22,000	88,974
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	3,102	-	393,148	12,203
Emergency measures	6	-	-	-	-
Subtotal	7	15,582	-	415,148	101,177
Transportation services					
Roadways	8	-	3,570	12,370	474,233
Winter Control	9	-	-	56,186	27,839
Transit	10	-	-	-	1,393,703
Parking	11	-	-	-	259,597
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	523,105
Subtotal	15	-	3,570	68,556	2,678,477
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	23,425
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	23,765
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	47,190
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	120,199
--	29	-	-	-	-
Subtotal	30	-	-	-	120,199
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	42,143	-	-	166,301
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	42,143	-	-	166,301
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	2,069	-	-	4,992,286
Libraries	38	110,547	7,243	-	95,737
Other Cultural	39	-	-	-	-
Subtotal	40	112,616	7,243	-	5,088,023
Planning and Development					
Planning and Development	41	1,120	2,231	-	219,756
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	1,120	2,231	-	219,756
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	455,113	13,044	483,704	9,135,139

		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	2,076,652	-	2,527,623	4,060,162	-	-	8,664,437
Protection to Persons and Property								
Fire	2	5,561,733	-	488,530	152,275	-	-	6,202,538
Police	3	-	-	-	-	-	-	-
Conservation Authority	4	-	-	-	-	-	-	-
Protective inspection and control	5	1,243,959	-	227,753	27,000	-	-	1,498,712
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	6,805,692	-	716,283	179,275	-	-	7,701,250
Transportation services								
Roadways	8	2,873,005	1,007,427	1,222,377	113,599	-	-	5,216,408
Winter Control	9	351,127	-	781,338	-	-	-	1,132,465
Transit	10	218,249	-	2,478,320	487,839	-	-	3,184,408
Parking	11	117,809	-	221,108	103,159	-	-	442,076
Street Lighting	12	21,802	-	644,022	-	-	-	665,824
Air Transportation	13	-	-	-	-	-	-	-
--	14	200,001	-	204,016	119,088	-	-	523,105
Subtotal	15	3,781,993	1,007,427	5,551,181	823,685	-	-	11,164,286
Environmental services								
Sanitary Sewer System	16	-	-	-	-	-	-	-
Storm Sewer System	17	179,139	-	126,870	-	-	-	306,009
Waterworks System	18	-	-	-	-	-	-	-
Garbage Collection	19	557,085	-	366,732	-	-	-	923,817
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	604	-	2,704	-	-	-	3,308
--	22	-	-	-	-	-	-	-
Subtotal	23	736,828	-	496,306	-	-	-	1,233,134
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	68,851	-	42,775	-	-	-	111,626
--	29	-	-	-	-	-	-	-
Subtotal	30	68,851	-	42,775	-	-	-	111,626
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	355,905	-	132,138	4,670	-	-	492,713
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	355,905	-	132,138	4,670	-	-	492,713
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	5,158,380	1,427,405	2,681,435	40,766	108,780	-	9,416,766
Libraries	38	1,328,579	-	572,410	35,797	-	-	1,936,786
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	6,486,959	1,427,405	3,253,845	76,563	108,780	-	11,353,552
Planning and Development								
Planning and Development	41	764,160	-	59,362	12,920	-	-	836,442
Commercial and Industrial	42	192,357	-	157,111	172,000	-	-	521,468
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	956,517	-	216,473	184,920	-	-	1,357,910
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	21,269,397	2,434,832	12,936,624	5,329,275	108,780	-	42,078,908

1999 FINANCIAL INFORMATION RETURN		
Municipality		
Whitby T		59
ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	1,182,455
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	537,975
Reserves and Reserve Funds	3	9,095,771
Subtotal	4	9,633,746
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	-
- -	17	-
Subtotal *	18	-
Grants and Loan Forgiveness		
Ontario	20	10,014
Canada	21	11,790
Other Municipalities	22	-
Subtotal	23	21,804
Other Financing		
Prepaid Special Charges	24	-
Proceeds From Sale of Land and Other Capital Assets	25	46,708
Investment Income		
From Own Funds	26	-
Other	27	-
Donations	28	26,887
--	30	39,937
--	31	-
Subtotal	32	113,532
Total Sources of Financing	33	9,769,082
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	9,048,938
Subtotal	36	9,048,938
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	9,048,938
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	462,311
Amount Reported in Line 43 Analysed as Follows:		
Unapplied Capital Receipts (Negative)	44 -	76,111
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	538,422
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	462,311
* - Amount in Line 18 Raised on Behalf of Other Municipalities		
	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

Municipality

Whitby T

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	783,512
Protection to Persons and Property					
Fire	2	-	-	-	477,379
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	477,379
Transportation services					
Roadways	8	14	14	-	3,453,580
Winter Control	9	-	-	-	296,906
Transit	10	-	-	-	84,015
Parking	11	-	-	-	31,502
Street Lighting	12	-	-	-	42,251
Air Transportation	13	-	-	-	-
--	14	-	-	-	127,026
Subtotal	15	14	14	-	4,035,280
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	579,001
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	579,001
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	1,941
--	29	-	-	-	-
Subtotal	30	-	-	-	1,941
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	3,870
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	3,870
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	2,129,734
Libraries	38	10,000	11,776	-	223,100
Other Cultural	39	-	-	-	-
Subtotal	40	10,000	11,776	-	2,352,834
Planning and Development					
Planning and Development	41	-	-	-	149,902
Commercial and Industrial	42	-	-	-	21,070
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	170,972
Electricity	48	-	-	-	644,149
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	10,014	11,790	-	9,048,938

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

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	2,349,078	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
	Subtotal	15	-
Environmental services			
Sanitary Sewer System	16	2,349,078	
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	-
Social Housing	90	-	
Recreation and Cultural Services			
Parks and Recreation	37	-	
Libraries	38	13,792,840	
Other Cultural	39	-	
	Subtotal	40	-
Planning and Development			
Planning and Development	41	13,792,840	
Commercial and Industrial	42	-	
Residential Development	43	-	
Agriculture and Reforestation	44	-	
Tile Drainage and Shoreline Assistance	45	-	
--	46	-	
	Subtotal	47	-
Electricity	48	-	
Gas	49	7,027,400	
Telephone	50	-	
	Total	51	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Whitby T

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12

		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	13,581,640
Subtotal		4	13,581,640
Plus: All debt assumed by the municipality from others		5	9,587,678
Less: All debt assumed by others			
:Ontario		6	-
:Schoolboards		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	23,169,318
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	9,587,678
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		23	13,581,641
--		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 U.S. dollars		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	-
--		43	-
--		44	-
Total		45	-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

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. 1999 Debt Charges							
		principal		interest			
		1	2				
		\$	\$				
Recovered from the consolidated revenue fund		50	1,451,465	983,367			
- general tax rates		51	-	-			
- special are rates and special charges		52	-	-			
- benefitting landowners		53	-	-			
- user rates (consolidated entities)		54	-	-			
Recovered from reserve funds		55	613,100	797,252			
Recovered from unconsolidated entities		57	-	-			
- hydro		56	-	-			
- gas and telephone		58	-	-			
--		59	-	-			
--		78	2,064,565	1,780,619			
--							
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
		\$	\$	\$	\$	\$	\$
2000	61	866,606	1,031,687	-	-	5,567,100	740,233
2001	62	927,905	970,387	-	-	212,100	86,258
2002	63	993,876	904,417	-	-	223,700	75,123
2003	64	1,064,902	833,091	-	-	235,900	62,819
2004		1,141,399	756,893	-	-	249,000	24,332
2005 - 2009	65	4,722,885	2,588,233	-	-	539,600	25,519
2010 onwards	79	6,424,345	1,745,028	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	16,141,918	8,829,736	-	-	7,027,400	1,014,284
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1	
						\$	
2000	72					-	
2001	73					-	
2002	74					381,591	
2003	75					403,533	
2004	76					426,736	
Total						77	1,211,860
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	-	-				

1999 FINANCIAL INFORMATION RETURN

Municipality

Whitby T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		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		40,249,964	1,340,398	41,590,362	-	-	-	-	-	-
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		813,197	-	813,197	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	41,063,161	1,340,398	42,403,559	41,590,362	-	813,197	-	42,403,559	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	219,969	-	219,969	219,969	-	-	-	219,969	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	41,283,130	1,340,398	42,623,528	41,810,331	-	813,197	-	42,623,528	-

1999 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Whitby T

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For the year ended December 31, 1999.

		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	-	23,523,787	824,650	-	24,348,437	24,304,096	44,341	-	24,348,437
	--	63	-	-	-	-	-	-	-	-	-
French Language Public DSB (specify)											
--	64	-	65,536	946	-	66,482	66,181	301	-	66,482	-
--	65	-	-	-	-	-	-	-	-	-	-
English Language Catholic DSB (specify)											
--	93	-	8,040,334	250,869	-	8,291,203	8,280,513	10,690	-	8,291,203	-
--	94	-	-	-	-	-	-	-	-	-	-
French Language Catholic DSB (specify)											
--	95	-	320,453	8,404	-	328,857	328,543	314	-	328,857	-
--	96	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	31,950,110	1,084,869	-	33,034,979	32,979,333	55,646	-	33,034,979	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Whitby T

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		1	\$
Balance at the beginning of the year	1	30,930,034	
Revenues			
Contributions from revenue fund	2	4,791,300	
Contributions from capital fund	3	-	
Development Charges Act	67	7,163,551	
Lot levies and subdivider contributions	60	1,663,208	
Recreational land (the Planning Act)	61	210,398	
Investment income - from own funds	5	1,009,852	
- other	6	705,007	
--	9	8,864	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	15,552,180	
Expenditures			
Transferred to capital fund	14	9,095,771	
Transferred to revenue fund	15	1,269,099	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	10,364,870	
Balance at the end of the year for:			
Reserves	23	2,152,144	
Reserve Funds	24	33,965,200	
Total	25	36,117,344	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	617,500	
Contingencies	27	63,930	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	4,627,629	
Sick leave	31	394,885	
Insurance	32	547,568	
Workers' compensation	33	112,210	
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	5,989,567	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	350,000	
--	53	-	
--	54	-	
Obligatory reserve funds:			
Development Charges Act	68	13,931,775	
Lot levies and subdivider contributions	44	8,094,012	
Recreational land (the Planning Act)	46	900,648	
Parking revenues	45	322,673	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	36,117,344	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby T

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For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	20,229,441	-
Accounts receivable			
Canada	2	141,354	
Ontario	3	33,095	
Region or county	4	296,275	
Other municipalities	5	108,226	
School Boards	6	6,460	portion of taxes
Waterworks	7	-	receivable for
Other (including unorganized areas)	8	2,236,550	business taxes
Taxes receivable			
Current year's levies	9	7,315,737	
Previous year's levies	10	1,357,040	-
Prior year's levies	11	323,830	15,091
Penalties and interest	12	553,614	6,074
Less allowance for uncollectables (negative)	13	-	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	564,534	portion of line 20
Capital outlay to be recovered in future years	19	23,169,318	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	56,335,474	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Whitby T

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For the year ended December 31, 1999.

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	52,818		
Ontario	27	19,501		
Region or county	28	5,127,217		
Other municipalities	29	42,028		
School Boards	30	154,129		
Trade accounts payable	31	3,615,907		
Other	32	737,020		
Other current liabilities	33	2,549,542		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	16,141,918		
- 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	7,027,400		
Less: Own holdings (negative)	40	- 16,141,918		
Reserves and reserve funds	41	36,117,344		
Accumulated net revenue (deficit)				
General revenue	42	996,530		
Special charges and special areas (specify)				
--	43	97,999		
--	44	- 211		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	80,529		
Cemetaries	50	180,032		
Recreation, community centres and arenas	51	-		
--	52	-		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 462,311		
Total	59	56,335,474		

				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		13	
Planning		12		13	
Total		13		294	
				continuous full time employees December 31	
				other	
2. Total expenditures during the year on:				1	2
				\$	\$
Wages and salaries	14		14,839,945	3,093,482	
Employee benefits	15		2,465,490	244,193	
				1	
				\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:				16	88,442,123
Current year's tax				17	4,211,545
Previous years' tax				18	1,432,554
Penalties and interest				19	94,086,222
Subtotal				20	-
Discounts allowed				25	203,876
Tax adjustments under section 421, 441 and 442 of the Municipal Act				90	328,187
- recoverable from general municipal accounts				91	465,426
- recoverable from upper tier				26	-
- recoverable from school boards				27	4,100
Transfers to tax sale and tax registration accounts				28	4,200
The Municipal Elderly Residents' Assistance Act - reductions					
- refunds				92	3,767
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				93	-
- deferrals				94	-
- cancellations					
- other					
				2	
				%	
Rebates to eligible charities under section 442.1 of the Municipal Act				95	-
- recoverable from general municipal accounts				96	-
- recoverable from upper tier				97	-
- recoverable from school boards					
Rebates under section 442.2 of the Municipal Act					
- commercial properties				98	-
- industrial properties				99	-
--				80	-
Total reductions				29	95,095,778
Amounts added to the tax roll for collection purposes only				30	17,383
Business taxes written off under subsection 441(1) of the Municipal Act				81	-
				1	
4. Tax due dates for 1999 (lower tier municipalities only)					
Interim billings:				31	2
Number of installments				32	19,990,305
Due date of first installment (YYYYMMDD)				33	19,990,430
Due date of last installment (YYYYMMDD)				34	2
Final billings:				35	19,990,623
Number of installments				36	19,990,915
Due date of first installment (YYYYMMDD)					
Due date of last installment (YYYYMMDD)					
				\$	
Supplementary taxes levied with 2000 due date				37	-
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
				\$	\$
Estimated to take place				58	13,460,700
in 2000				59	41,079,500
in 2001				60	14,583,000
in 2002				61	15,214,800
in 2003				62	15,638,400
in 2004				63	99,976,400
Total					

STATISTICAL DATA

For the year ended December 31, 1999.

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		15,057	
15,057				15,057	
7. Analysis of direct water and sewer billings as at December 31					
		number of residential units		1999 billings residential units	
		all other properties		computer use only	
		1		2	
		\$		\$	
Water		3		4	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Sewer		1		2	
In this municipality		-		-	
In other municipalities (specify municipality)		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing		66		-	
		water		sewer	
		1		2	
		-		-	
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		12,545	
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	
		\$		\$	
name of joint boards		3		4	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
--		-		-	
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	
		\$		\$	
Approved but not financed as at December 31, 1998		67		-	
Approved in 1999		68		-	
Financed in 1999		69		-	
No long term financing necessary		70		-	
Approved but not financed as at December 31, 1999		71		-	
Applications submitted but not approved as at Decemeber 31, 1999		72		-	
12. Forecast of total revenue fund expenditures					
		2000		2001	
		2002		2003	
		2004			
		1		2	
		\$		\$	
73		26,156,215		26,800,000	
		27,500,000		28,200,000	
		28,800,000			
13. Municipal procurement this year					
		1		2	
		\$		\$	
Total construction contracts awarded		85		23	
Construction contracts awarded at \$100,000 or greater		86		10	
				4,174,904	
				3,748,997	

ANALYSIS OF USER FEES

Municipality

Whitby T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	10	1 Each	1	2	780,055	0
	10	2 Each	20	60	505,178	0
	37	3 Each	78	156	1,449,973	0
	37	4 Each	335	483	650,866	0
	5					
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			3,386,072	
All other user fees		22			5,749,067	
	Total	23			9,135,139	