

1990 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1990.

Municipality

Shelburne T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
TAXATION					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,676,447	304,239	1,244,593	1,127,615
Direct water billings on ratepayers -- own municipality	2	245,971	-		245,971
-- other municipalities	3	13,173	-		13,173
Sewer surcharge on direct water billings -- own municipality	4	209,466	-		209,466
-- other municipalities	5	9,088	-		9,088
Subtotal	6	3,154,145	304,239	1,244,593	1,605,313
PAYMENTS IN LIEU OF TAXATION					
Canada	7	4,517	-	-	4,517
Canada Enterprises	8	-	-	-	-
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	2,475	283		2,192
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	84,262	9,639	39,486	35,137
Ontario Hydro	13	445	-	-	445
Liquor Control Board of Ontario	14	4,130	-	-	4,130
Other	15	-	-	-	-
Municipal enterprises	16	2,083	-	-	2,083
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	97,912	9,922	39,486	48,504
ONTARIO UNCONDITIONAL GRANTS					
Per Household General	19	37,080	-	-	37,080
Per Household Police	20	61,800	-	-	61,800
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23	188,025	-	-	188,025
General Support	24	86,562	-	-	86,562
Northern Special Support	25	-	-	-	-
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27	-	-	-	-
Subtotal	28	373,467	-	-	373,467
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	90,650			90,650
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	162,589			162,589
Fees and service charges	32	276,700			276,700
Subtotal	33	529,939			529,939
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,437	-	-	10,437
Fines	37	3,353			3,353
Penalties and interest on taxes	38	38,907			38,907
Investment income - from own funds	39	-			-
- other	40	87,906			87,906
Sales of publications, equipment, etc	42	57			57
Contributions from capital fund	43	41,737			41,737
Contributions from reserves and reserve funds	44	14,000			14,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	196,398	-	-	196,398
TOTAL REVENUE	51	4,351,861	314,161	1,284,079	2,753,621

For the year ended December 31, 1990.

Shelburne T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1990.

Shelburne T

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ANALYSIS OF TAXATION

For the year ended December 31, 1990.

		LOCAL TAXABLE ASSESSMENT			MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
MAID		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	611,213	10,340	4,920	25.810000	30.370000	15,775	314	149	-	6	12	16,256
Separate consolidated													
Total all school board taxation	0						925,888	223,119	71,522	12,264	5,747	6,053	1,244,593

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1990.

This Schedule Not Required For This Municipality

[illegible]

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1990.

Municipality

Shelburne 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	-	-	-	4,068
Protection to Persons and Property					
Fire	2	4,463	-	81,467	175
Police	3	-	-	-	7,383
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	4,463	-	81,467	7,558
Transportation services					
Roadways	8	58,575	-	27,838	-
Winter Control	9	5,955	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	64,530	-	27,838	-
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	7,303	-	-	16,904
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	7,303	-	-	16,904
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	24,425
--	29	-	-	-	-
Subtotal	30	-	-	-	24,425
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	5,534	-	31,726	214,819
Libraries	38	8,820	-	21,558	3,725
Other Cultural	39	-	-	-	-
Subtotal	40	14,354	-	53,284	218,544
Planning and Development					
Planning and Development	41	-	-	-	2,111
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	3,090
Subtotal	47	-	-	-	5,201
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	90,650	-	162,589	276,700

1990 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Shelburne T						
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For the year ended December 31, 1990.								
		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	194,709	-	134,531	65,000	-	-	394,240
Protection to Persons and Property								
Fire	2	59,136	21,295	26,739	43,557	-	-	150,727
Police	3	267,246	-	35,538	10,000	-	-	312,784
Conservation Authority	4	-	-	-	-	6,300	-	6,300
Protective inspection and control	5	-	-	252	-	-	-	252
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	326,382	21,295	62,529	53,557	6,300	-	470,063
Transportation services								
Roadways	8	193,801	-	116,593	57,884	-	-	368,278
Winter Control	9	17,733	-	10,326	-	-	-	28,059
Transit	10	-	-	-	-	-	-	-
Parking	11	660	-	229	50,000	-	-	50,889
Street Lighting	12	-	-	38,507	-	-	-	38,507
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	212,194	-	165,655	107,884	-	-	485,733
Environmental services								
Sanitary Sewer System	16	7,341	131,145	177,761	87,794	-	-	404,041
Storm Sewer System	17	2,810	-	4,883	-	-	-	7,693
Waterworks System	18	37,229	-	44,018	170,890	-	-	252,137
Garbage Collection	19	47,865	-	25,230	-	-	-	73,095
Garbage Disposal	20	-	-	48,959	10,000	-	-	58,959
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	95,245	131,145	300,851	268,684	-	-	795,925
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	4,000	-	4,000
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	27,778	-	20,323	5,000	-	-	53,101
--	29	-	-	-	-	-	-	-
Subtotal	30	27,778	-	20,323	5,000	4,000	-	57,101
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	168,196	-	162,333	7,884	2,200	-	340,613
Libraries	38	41,848	-	25,478	540	250	-	68,116
Other Cultural	39	-	-	-	-	-	-	-
Subtotal	40	210,044	-	187,811	8,424	2,450	-	408,729
Planning and Development								
Planning and Development	41	2,254	-	56,457	24,000	-	-	82,711
Commercial and Industrial	42	-	-	-	-	-	-	-
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	6,707	-	-	-	6,707
Subtotal	47	2,254	-	63,164	24,000	-	-	89,418
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,068,606	152,440	934,864	532,549	12,750	-	2,701,209

For the year ended December 31, 1990.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	639	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	333,407	
Reserves and Reserve Funds	3	299,959	
Subtotal	4	633,366	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ministry of the Environment	11	-	
Tile Drainage and Shoreline Property Assistance Programs	12	-	
Serial Debentures	13	-	
Sinking Fund Debentures	14	-	
Long Term Bank Loans	15	-	
Long Term Reserve Fund Loans	16	-	
- -	17	-	
Subtotal *	18	-	
Grants and Loan Forgiveness			
Ontario	20	75,024	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	75,024	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	3,500	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	-	
--	30	123,500	
--	31	-	
Subtotal	32	127,000	
Total Sources of Financing	33	835,390	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	1,047,008	
Subtotal	36	1,047,008	
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	41,737	
Total Applications	42	1,088,745	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	253,994	
Amount Reported in Line 43 Analysed as Follows:			
Unapplied Capital Receipts (Negative)	44	-	
To be Recovered From:			
- Taxation or User Charges Within Term of Council	45	253,994	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	253,994	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1990.

Municipality

Shelburne T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	30,368
Protection to Persons and Property					
Fire	2	-	-	-	18,557
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	18,557
Transportation services					
Roadways	8	75,024	-	-	290,142
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	75,024	-	-	290,142
Environmental services					
Sanitary Sewer System	16	-	-	-	26,291
Storm Sewer System	17	-	-	-	13,210
Waterworks System	18	-	-	-	562,922
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	602,423
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	-
--	29	-	-	-	-
Subtotal	30	-	-	-	-
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	7,884
Libraries	38	-	-	-	540
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	8,424
Planning and Development					
Planning and Development	41	-	-	-	97,094
Commercial and Industrial	42	-	-	-	-
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	-	-	-	97,094
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	75,024	-	-	1,047,008

1990 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1990.

Municipality

Shelburne T

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			1	
			\$	
General Government		1	-	
Protection to Persons and Property				
Fire		2	49,305	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	49,305	
Transportation services				
Roadways		8	-	
Winter Control		9	-	
Transit		10	-	
Parking		11	-	
Street Lighting		12	-	
Air Transportation		13	-	
--		14	-	
	Subtotal	15	-	
Environmental services				
Sanitary Sewer System		16	293,034	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	293,034	
Health Services				
Public Health Services		24	-	
Public Health Inspection and Control		25	-	
Hospitals		26	-	
Ambulance Services		27	-	
Cemeteries		28	-	
--		29	-	
	Subtotal	30	-	
Social and Family Services				
General Assistance		31	-	
Assistance to Aged Persons		32	-	
Assitance to Children		33	-	
Day Nurseries		34	-	
--		35	-	
	Subtotal	36	-	
Recreation and Cultural Services				
Parks and Recreation		37	-	
Libraries		38	-	
Other Cultural		39	-	
	Subtotal	40	-	
Planning and Development				
Planning and Development		41	-	
Commercial and Industrial		42	-	
Residential Development		43	-	
Agriculture and Reforestation		44	-	
Tile Drainage and Shoreline Assistance		45	-	
--		46	-	
	Subtotal	47	-	
Electricity		48	32,000	
Gas		49	-	
Telephone		50	-	
	Total	51	374,339	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1990.

		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	374,339	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	374,339	
Plus: All debt assumed by the municipality from others	5	-	
Less: All debt assumed by others			
:Ontario	6	-	
:Schoolboards	7	-	
:Other municipalities	8	-	
Subtotal	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	-	
Subtotal	14	-	
Total	15	374,339	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	374,339	
Long term bank loans	18	-	
Lease purchase agreements	19	-	
Mortgages	20	-	
Ministry of the Environment	22	-	
--	23	-	
--	24	-	

		\$
2. Total debt payable in foreign currencies (net of sinking fund holdings)		
U.S. dollars - Canadian dollar equivalent included in line 15 above	25	-
- 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	-
Ministry of the Environment - sewer	30	-
- water	31	-

		\$
4. Actuarial balance of own sinking funds at year end	32	-

		\$
5. Long term commitments and contingencies at year end		
Total liability for accumulated sick pay credits	33	53,135
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	53,135

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1990.

Shelburne T

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. 1990 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	103,260	49,180		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	5,000	4,070		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	108,260	53,250		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		1	2	3	4
		\$	\$	\$	\$
1991	60	111,344	36,551	-	-
1992	61	111,000	23,064	-	-
1993	62	119,995	9,230	-	-
1994	63	-	-	-	-
1995	64	-	-	-	-
1996-2000	65	-	-	-	-
2001 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	342,339	68,845	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1991	72	-			
1992	73	-			
1993	74	-			
1994	75	-			
1995	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

1990 FINANCIAL INFORMATION RETURN

Municipality

Shelburne T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		312,629	5,874	318,503							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Library rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		-	-	-							
Telephone and telegraph taxation	10		-	-	-							
Subtotal levied by mill rate -- general	11	4,184	312,629	5,874	318,503	296,478	7,761	-	9,922	-	314,161	- 158
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges												
Direct water billings	19	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	4,184	312,629	5,874	318,503	296,478	7,761	-	9,922	-	314,161	- 158

1990 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Shelburne T

For the year ended December 31, 1990.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year		
		1	2	3	4	5	6	7	8	9	10	11		
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$		
SCHOOL BOARDS	Elementary Public (specify)													
	--	30	12,993	694,530	13,371	-	707,901	655,576	16,535	21,978	-	694,089	-	819
	--	31	-	-	-	-	-	-	-	-	-	-	-	
	Elementary separate (specify)													
	--	40	479	20,362	22	-	20,384	20,407	252	-	-	20,659	-	754
	--	41	-	-	-	-	-	-	-	-	-	-	-	
	--	42	-	-	-	-	-	-	-	-	-	-	-	
	Secondary Public (specify)													
	--	50	225	543,286	10,653	-	553,939	522,250	13,117	17,508	-	552,875	-	839
	--	51	-	-	-	-	-	-	-	-	-	-	-	
Secondary separate (specify)														
--	70	22	16,215	18	-	16,233	16,256	200	-	-	16,456	-	201	
--	71	-	-	-	-	-	-	-	-	-	-	-		
--	72	-	-	-	-	-	-	-	-	-	-	-		
Total school boards	36	13,675	1,274,393	24,064	-	1,298,457	1,214,489	30,104	39,486	-	1,284,079	-	703	

1990 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1990.

Municipality

Shelburne T

10
15

		1	
		\$	
Balance at the beginning of the year	1	1,327,276	
Revenues			
Contributions from revenue fund	2	199,142	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	240,583	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	69,055	
--	9	2,800	
--	10	1,100	
--	11	-	
--	12	-	
Total revenue	13	512,680	
Expenditures			
Transferred to capital fund	14	299,959	
Transferred to revenue fund	15	14,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	313,959	
Balance at the end of the year for:			
Reserves	23	620,047	
Reserve Funds	24	905,950	
Total	25	1,525,997	
Analysed as follows:			
Working funds	26	190,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	135,271	
- water	29	21,711	
Replacement of equipment	30	-	
Sick leave	31	48,667	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	-	
- roads	35	-	
- sanitary and storm sewers	36	98,450	
- parks and recreation	64	3,716	
- library	65	-	
- other cultural	66	-	
- water	38	216,229	
- transit	39	-	
- housing	40	-	
- industrial development	41	24,000	
- other and unspecified	42	43,922	
Lot levies and subdivider contributions	44	698,545	
Recreational land (the Planning Act)	46	20,686	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
Vacation Pay - Council	52	12,000	
Waste Site	53	10,000	
Police Commission	54	2,800	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,525,997	

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1990.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	116,241	-
Accounts receivable			
Canada	2	-	
Ontario	3	74,926	
Region or county	4	-	
Other municipalities	5	35,419	
School Boards	6	-	portion of taxes
Waterworks	7	50,597	receivable for
Other (including unorganized areas)	8	90,982	business taxes
Taxes receivable			
Current year's levies	9	211,207	12,921
Previous year's levies	10	70,550	6,695
Prior year's levies	11	19,043	521
Penalties and interest	12	35,325	2,174
Less allowance for uncollectables (negative)	13	- 5,700	- 5,700
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	964,942	
Other current assets	18	52,207	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	374,339	
Other long term assets	20	156,982	-
	21	2,247,060	
Total			

1990 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

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For the year ended December 31, 1990.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	168,177		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	415		
Other municipalities	29	-		
School Boards	30	1,702		
Trade accounts payable	31	408,260		
Other	32	5,250		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	342,339		
- 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	32,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,525,997		
Accumulated net revenue (deficit)				
General revenue	42	66,968		
Special charges and special areas (specify)				
--	43	3,605		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 58,177		
Libraries	49	941		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	4,438		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	- 158		
School boards	57	- 703		
Unexpended capital financing / (unfinanced capital outlay)	58	- 253,994		
Total	59	2,247,060		

Municipality

Shelburne T

For the year ended December 31, 1990.

12
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1												
1. Number of continuous full time employees as at December 31												
Administration												
15												
Non-line Department Support Staff												
2												
Fire												
3												
Police												
4												
Transit												
5												
Public Works												
6												
Health Services												
7												
Homes for the Aged												
8												
Other Social Services												
9												
Parks and Recreation												
10												
Libraries												
11												
Planning												
12												
Total												
13												
18												
continuous full time employees December 31												
other												
1												
2												
2. Total expenditures during the year on:												
Wages and salaries												
14												
Employee benefits												
15												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax												
16												
Previous years' tax												
17												
Penalties and interest												
18												
Subtotal												
19												
Discounts allowed												
20												
Tax adjustments under section 362 and 363 of the Municipal Act												
- amounts added to the roll (negative)												
22												
- amounts written off												
23												
Tax adjustments under sections 465, 495 and 496 of the Municipal Act												
- recoverable from upper tier and school boards												
24												
- recoverable from general municipal revenues												
25												
Transfers to tax sale and tax registration accounts												
26												
The Municipal Elderly Residents' Assistance Act - reductions												
27												
- refunds												
28												
Other (specify)												
29												
Total reductions												
29												
Amounts added to the tax roll for collection purposes only												
30												
Business taxes written off under subsection 495(1) of the Municipal Act												
31												
4. Tax due dates for 1990 (lower tier municipalities only)												
Interim billings: Number of installments												
31												
Due date of first installment (YYYYMMDD)												
32												
Due date of last installment (YYYYMMDD)												
33												
Final billings: Number of installments												
34												
Due date of first installment (YYYYMMDD)												
35												
Due date of last installment (YYYYMMDD)												
36												
\$												
Supplementary taxes levied with 1994 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 Council												
submitted but not yet approved by O.M.B. or Council												
forecast not yet submitted to the O.M.B or Council												
Estimated to take place												
in 1992												
58												
in 1993												
59												
in 1994												
60												
in 1995												
61												
in 1996												
62												
Total												
63												

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		21,871		
							3,632		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,235	245,971	-	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1990 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer									
In this municipality					44	1,235	209,466	-	
In other municipalities (specify municipality)									
--					45	-	-	-	
--					46	-	-	-	
--					47	-	-	-	
--					48	-	-	-	
--					65	-	-	-	
							water	sewer	
							1	2	
Number of residential units in this municipality receiving municipal water and sewer services but which are not on direct billing					66		-	-	
8. Selected investments of own sinking funds as at December 31									
					own municipality	other municipalities, school boards	Province	Federal	
					1	2	3	4	
					\$	\$	\$	\$	
Own sinking funds					83	-	-	-	
9. Borrowing from own reserve funds									
								1	
								\$	
Loans or advances due to reserve funds as at December 31							84	-	
10. Joint boards consolidated by this municipality									
					total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only	
					1	2	3	4	
					\$	\$	%		
name of joint boards									
--					53	-	-	-	
--					54	-	-	-	
--					55	-	-	-	
--					56	-	-	-	
--					57	-	-	-	
11. Applications to the Ontario Municipal Board or to Council									
					tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total	
					1	2	4	3	
					\$	\$	\$	\$	
Approved but not financed as at December 31, 1989					67	-	-	-	
Approved in 1990					68	-	-	-	
Financed in 1990					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1990					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1990					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1991	1992	1993	1994	1995
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					2,800,000	3,000,000	3,300,000	3,700,000	4,000,000