

# 1991 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

*For the year ended December 31, 1991.*

Shelburne T

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		Total Revenue	Upper Tier Purposes	School Board Purposes	Own Purpose
		1 \$	2 \$	3 \$	4 \$
<b>TAXATION</b>					
Taxation from schedule 2LTxx or requisitions from schedule 2UT	1	2,852,687	341,467	1,361,585	1,149,635
Direct water billings on ratepayers					
-- own municipality	2	328,035	-		328,035
-- other municipalities	3	12,966	-		12,966
Sewer surcharge on direct water billings					
-- own municipality	4	284,936	-		284,936
-- other municipalities	5	8,258	-		8,258
<b>Subtotal</b>	6	3,486,882	341,467	1,361,585	1,783,830
<b>PAYMENTS IN LIEU OF TAXATION</b>					
Canada	7	-	-	-	-
Canada Enterprises	8	4,932	-	-	4,932
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	2,475	298		2,177
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	102,747	12,407	49,448	40,892
Ontario Hydro	13	1,375	-	-	1,375
Liquor Control Board of Ontario	14	4,268	-	-	4,268
Other	15	-	-	-	-
Municipal enterprises	16	1,076	-	-	1,076
Other municipalities and enterprises	17	-	-	-	-
<b>Subtotal</b>	18	116,873	12,705	49,448	54,720
<b>ONTARIO UNCONDITIONAL GRANTS</b>					
Per Household General	19				
Per Household Police	20				
Transitional amd special assistance	22	-	-	-	-
Resource Equalization	23				
General Support	24				
Northern Special Support	25				
Apportionment Guarantee	26	-	-	-	-
Revenue Guarantee	27				
<b>Subtotal</b>	28	392,140	-	-	392,140
<b>REVENUES FOR SPECIFIC FUNCTIONS</b>					
Ontario specific grants	29	132,937			132,937
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	172,596			172,596
Fees and service charges	32	265,788			265,788
<b>Subtotal</b>	33	571,321			571,321
<b>OTHER REVENUES</b>					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,019	-	-	10,019
Fines	37	2,489			2,489
Penalties and interest on taxes	38	52,055			52,055
Investment income - from own funds	39	-			-
- other	40	40,140			40,140
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	128,000			128,000
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
<b>Subtotal</b>	50	232,705	-	-	232,705
<b>TOTAL REVENUE</b>	51	4,799,921	354,172	1,411,033	3,034,716

*For the year ended December 31, 1991.*

## Shelburne T

## 2LT - OP

4

[illegible]

*For the year ended December 31, 1991.*

## Shelburne T

**2LT - OP**  
4

## II. Upper tier purposes

[illegible]

*For the year ended December 31, 1991.*

Municipality

Shelburne T

**2LT - OP**

4

[illegible]

### III. School board purposes

## Elementary public

[illegible]

Elementary separate

[illegible]

## Secondary public

[illegible]

## Public consolidated

[illegible]

ANALYSIS OF TAXATION

For the year ended December 31, 1991.

		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	285,260	7,742	3,550	72.220000	84.970000	20,601	658	301	-	-	-	21,560
Separate consolidated													
Total all school board taxation	0						1,040,956	228,656	74,316	15,802	728	1,127	1,361,585

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1991.*

## This Schedule Not Required For This Municipality

[illegible]



1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1991.

Municipality

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	-	-	-	3,140
Protection to Persons and Property					
Fire	2	6,240	-	92,122	2,575
Police	3	-	-	-	1,792
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	450
Emergency measures	6	-	-	-	-
Subtotal	7	6,240	-	92,122	4,817
Transportation services					
Roadways	8	66,330	-	22,269	-
Winter Control	9	7,370	-	-	6,000
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	73,700	-	22,269	6,000
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	37,756	-	8,813	8,585
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	37,756	-	8,813	8,585
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	20,069
--	29	-	-	-	-
Subtotal	30	-	-	-	20,069
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	6,000	-	26,491	215,122
Libraries	38	9,241	-	22,901	4,011
Other Cultural	39	-	-	-	-
Subtotal	40	15,241	-	49,392	219,133
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	4,044
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	4,044
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	132,937	-	172,596	265,788

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND EXPENDITURES

For the year ended December 31, 1991.

Municipality	
Shelburne T	

		Salaries Wages and Employee Benefits	Net Long Term Debt Charges	Materials, Services, Rents and Financial Expenses	Transfers To Own Funds	Other Transfers	Inter- Functional Transfers	Total Expenditures
		1	2	3	4	5	6	7
		\$	\$	\$	\$	\$	\$	\$
General Government	1	186,834	-	177,535	22,015	-	-	386,384
Protection to Persons and Property								
Fire	2	80,330	20,643	42,855	25,000	-	-	168,828
Police	3	292,854	-	33,218	85,000	-	-	411,072
Conservation Authority	4	-	-	-	-	6,301	-	6,301
Protective inspection and control	5	-	-	4,974	-	-	-	4,974
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	373,184	20,643	81,047	110,000	6,301	-	591,175
Transportation services								
Roadways	8	198,362	-	114,809	71,943	-	-	385,114
Winter Control	9	20,368	-	6,426	-	-	-	26,794
Transit	10	-	-	-	-	-	-	-
Parking	11	764	-	42	24,794	-	-	25,600
Street Lighting	12	-	-	37,488	-	-	-	37,488
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	219,494	-	158,765	96,737	-	-	474,996
Environmental services								
Sanitary Sewer System	16	6,190	127,292	208,715	38,720	-	-	380,917
Storm Sewer System	17	14,531	-	31,476	-	-	-	46,007
Waterworks System	18	42,777	-	65,925	279,041	-	-	387,743
Garbage Collection	19	55,761	-	19,410	-	-	-	75,171
Garbage Disposal	20	-	-	87,682	10,000	-	-	97,682
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	119,259	127,292	413,208	327,761	-	-	987,520
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	1,775	-	-	-	-	-	1,775
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	30,853	-	19,150	-	-	-	50,003
--	29	-	-	-	-	-	-	-
Subtotal	30	32,628	-	19,150	-	-	-	51,778
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	164,934	-	152,313	8,659	-	-	325,906
Libraries	38	42,651	-	24,669	850	-	-	68,170
Other Cultural	39	-	-	-	-	1,100	-	1,100
Subtotal	40	207,585	-	176,982	9,509	1,100	-	395,176
Planning and Development								
Planning and Development	41	530	-	61,173	40,000	-	-	101,703
Commercial and Industrial	42	-	-	14,938	-	-	-	14,938
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	530	-	76,111	40,000	-	-	116,641
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,139,514	147,935	1,102,798	606,022	7,401	-	3,003,670

For the year ended December 31, 1991.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	253,994	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	338,522	
Reserves and Reserve Funds	3	563,640	
Subtotal	4	902,162	
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	123,843	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	123,843	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	-	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	10,000	
--	30	-	
--	31	-	
Subtotal	32	10,000	
Total Sources of Financing	33	1,036,005	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	879,311	
Subtotal	36	879,311	
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	879,311	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	97,300	
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	-	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	97,300	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	97,300	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1991.

Municipality

Shelburne T

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		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	4,147
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	40,518	-	-	82,461
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	83,325	-	-	61,025
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	123,843	-	-	143,486
Environmental services					
Sanitary Sewer System	16	-	-	-	29,286
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	585,583
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	614,869
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	-	-	-	18,659
Libraries	38	-	-	-	98,150
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	116,809
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	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	123,843	-	-	879,311

1991 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1991.

Municipality

Shelburne T
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			1	\$
General Government		1	-	
Protection to Persons and Property				
Fire		2	33,742	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	33,742	
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	197,258	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	197,258	
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	27,000	
Gas		49	-	
Telephone		50	-	
	Total	51	258,000	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1991.

			1	\$
1. Calculation of the Debt Burden of the Municipality				
All debt issued by the municipality, predecessor municipalities and consolidated entities				
:To Ontario and agencies			1	258,000
: To Canada and agencies			2	-
: To other			3	-
	Subtotal		4	258,000
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	258,000
Amount reported in line 15 analyzed as follows:				
Sinking fund debentures			16	-
Installment (serial) debentures			17	258,000
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	69,340
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	69,340

## Municipality

## Shelburne T

*For the year ended December 31, 1991.*

6. Ministry of the Environment Provincial Projects				accumulated surplus (deficit)	total outstanding capital obligation	debt charges	
				1 \$	2 \$	3 \$	
Water projects - for this municipality only	46	-	-	-	-	-	
- share of integrated projects	47	-	-	-	-	-	
Sewer projects - for this municipality only	48	-	-	-	-	-	
- share of integrated projects	49	-	-	-	-	-	
7. 1991 Debt Charges							
					principal	interest	
					1 \$	2 \$	
Recovered from the consolidated revenue fund							
- general tax rates *	50	111,339			36,596		
- special are rates and special charges	51	-			-		
- benefitting landowners	52	-			-		
- user rates (consolidated entities)	53	-			-		
Recovered from reserve funds	54	-			-		
Recovered from unconsolidated entities							
- hydro	55	5,000			3,520		
- gas and telephone	57	-			-		
--	56	-			-		
--	58	-			-		
--	59	-			-		
Total	78	116,339			40,116		
8. Future principal and interest payments on EXISTING net debt							
		recoverable from the consolidated revenue fund		recoverable from reserve funds		recoverable from unconsolidated entities	
		principal	interest	principal	interest	principal	interest
		1 \$	2 \$	3 \$	4 \$	5 \$	6 \$
1992	60	111,000	23,064	-	-	6,000	2,970
1993	61	120,000	9,230	-	-	6,000	2,310
1994	62	-	-	-	-	7,000	1,650
1995	63	-	-	-	-	8,000	880
1996	64	-	-	-	-	-	-
1997-2001	65	-	-	-	-	-	-
2002 onwards	79	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-
Total	71	231,000	32,294	-	-	27,000	7,810
* Includes interest to earned on Ministry of the Environment debt retirement funds							
9. Future principal payments on EXPECTED NEW debt							
						1 \$	
1992	72	-				-	
1993	73	-				-	
1994	74	-				-	
1995	75	-				-	
1996	76	-				-	
Total	77	-				-	
10. Other notes (attach supporting schedules as required)							

## 1991 FINANCIAL INFORMATION RETURN

Municipality

## Shelburne T

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## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1991.*

		Balance at beginning of year	amounts requisitioned	supplementary taxes	total expended	amount levied	telephone and telegraph taxation	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	6	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER												
Included in general tax rate for upper tier purposes												
General requisition	1		328,901	4,384	333,285							
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		12,705	-	12,705							
Telephone and telegraph taxation	10		8,182	-	8,182							
Subtotal levied by mill rate -- general	11	-	349,788	4,384	354,172	333,285	8,182	-	12,705	-	354,172	-
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	-	349,788	4,384	354,172	333,285	8,182	-	12,705	-	354,172	-



1991 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Shelburne T

For the year ended December 31, 1991.

		Balance at beginning of year	amounts requisitioned	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount levied	telephone and telegraph taxation	share of payments in lieu of taxes	pupils' fees, share of trailer licenses	total raised	balance at end of year
		1	2	3	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
SCHOOL BOARDS												
Elementary Public (specify)												
--	30	-	766,087	9,970	-	776,057	730,227	18,588	27,242	-	776,057	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	20,343	-	-	20,343	19,593	64	686	-	20,343	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	584,574	7,687	-	592,261	556,691	14,805	20,765	-	592,261	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	22,372	-	-	22,372	21,560	57	755	-	22,372	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,393,376	17,657	-	1,411,033	1,328,071	33,514	49,448	-	1,411,033	-

1991 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

For the year ended December 31, 1991.

Municipality

Shelburne T

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		1	
		\$	
Balance at the beginning of the year	1	1,525,997	
Revenues			
Contributions from revenue fund	2	267,500	
Contributions from capital fund	3	-	
Lot levies and subdivider contributions	60	76,050	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	66,555	
--	9	900	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	411,005	
Expenditures			
Transferred to capital fund	14	563,640	
Transferred to revenue fund	15	128,000	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	691,640	
Balance at the end of the year for:			
Reserves	23	518,318	
Reserve Funds	24	727,044	
Total	25	1,245,362	
Analysed as follows:			
Working funds	26	135,000	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	149,944	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	48,667	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	2,500	
- roads	35	30,000	
- sanitary and storm sewers	36	68,450	
- parks and recreation	64	3,762	
- library	65	-	
- other cultural	66	-	
- water	38	75,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	40,000	
- other and unspecified	42	170,049	
Lot levies and subdivider contributions	44	497,346	
Recreational land (the Planning Act)	46	21,844	
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	-	
Waste Site	53	-	
Police Commission	54	2,800	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,245,362	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Shelburne T
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For the year ended December 31, 1991.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	236,152	-
Accounts receivable			
Canada	2	21,407	
Ontario	3	146,253	
Region or county	4	3,030	
Other municipalities	5	2,351	
School Boards	6	-	portion of taxes
Waterworks	7	103,226	receivable for
Other (including unorganized areas)	8	81,493	business taxes
Taxes receivable			
Current year's levies	9	293,739	18,376
Previous year's levies	10	121,513	3,327
Prior year's levies	11	40,762	306
Penalties and interest	12	58,168	1,947
Less allowance for uncollectables (negative)	13	- 5,700	- 5,700
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	188,306	
Other current assets	18	63,282	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	258,000	
Other long term assets	20	149,944	-
Total	21	1,761,926	

1991 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1991.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	-		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	1,602		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	75,004		
Trade accounts payable	31	222,837		
Other	32	7,600		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	231,000		
- 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	27,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,245,362		
Accumulated net revenue (deficit)				
General revenue	42	70,782		
Special charges and special areas (specify)				
--	43	3,605		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 29,918		
Libraries	49	2,616		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,736		
--	53	-		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 97,300		
Total	59	1,761,926		

## Municipality

## Shelburne T

*For the year ended December 31, 1991.*

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1. Number of continuous full time employees as at December 31		1			
Administration	1	5			
Non-line Department Support Staff	2	-			
Fire	3	-			
Police	4	5			
Transit	5	-			
Public Works	6	7			
Health Services	7	-			
Homes for the Aged	8	-			
Other Social Services	9	-			
Parks and Recreation	10	1			
Libraries	11	-			
Planning	12	-			
Total	13	18			
		continuous full time employees December 31			
		other			
2. Total expenditures during the year on:		1 \$	2 \$		
Wages and salaries	14	821,746	203,622		
Employee benefits	15	79,877	34,269		
		1 \$			
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections: Current year's tax	16	2,536,314			
Previous years' tax	17	138,535			
Penalties and interest	18	29,213			
Subtotal	19	2,704,062			
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	11,866			
- recoverable from general municipal revenues	25	10,768			
Transfers to tax sale and tax registration accounts	26	-			
The Municipal Elderly Residents' Assistance Act - reductions	27	-			
- refunds	28	-			
Other (specify)	80	-			
Total reductions	29	2,726,696			
Amounts added to the tax roll for collection purposes only	30	-			
Business taxes written off under subsection 495(1) of the Municipal Act	81	-			
		1			
4. Tax due dates for 1991 (lower tier municipalities only)					
Interim billings: Number of installments	31	2			
Due date of first installment (YYYYMMDD)	32	19910222			
Due date of last installment (YYYYMMDD)	33	19910524			
Final billings: Number of installments	34	2			
Due date of first installment (YYYYMMDD)	35	19910823			
Due date of last installment (YYYYMMDD)	36	19911025			
		\$			
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 Concil	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	1 \$	2 \$	3 \$	4 \$	
in 1992	58	400,000	-	-	
in 1993	59	400,000	-	-	
in 1994	60	500,000	-	-	
in 1995	61	2,000,000	-	2,000,000	
in 1996	62	2,000,000	-	2,000,000	
Total	63	5,300,000	-	4,000,000	

				balance of fund		loans outstanding			
				1		2			
				\$		\$			
6. Ontario Home Renewal Plan trust fund at year end				82		22,382			
						2,669			
7. Analysis of direct water and sewer billings as at December 31									
				number of residential units	1991 billings residential units	all other properties	computer use only		
				1	2	3	4		
					\$	\$			
Water									
In this municipality				39	1,296	328,035	-		
In other municipalities (specify municipality)									
--				40	-	-	-		
--				41	-	-	-		
--				42	-	-	-		
--				43	-	-	-		
--				64	-	-	-		
				number of residential units	1991 billings residential units	all other properties	computer use only		
				1	2	3	4		
					\$	\$			
Sewer									
In this municipality				44	1,296	284,936	-		
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		
							292,272		
10. Joint boards consolidated by this municipality									
				total board expenditure	contribution from this municipality	this municipality's share of total municipal contributions	for computer use only		
				1	2	3	4		
				\$	\$	%			
name of joint boards				53	-	-	-		
--				54	-	-	-		
--				55	-	-	-		
--				56	-	-	-		
--				57	-	-	-		
11. Applications to the Ontario Municipal Board or to Council									
				tile drainage, shoreline assistance, downtown revitalization, electricity gas, telephone	other submitted to O.M.B.	other submitted to Council	total		
				1	2	4	3		
				\$	\$	\$	\$		
Approved but not financed as at December 31, 1991				67	-	-	-		
Approved in 1991				68	-	-	-		
Financed in 1991				69	-	-	-		
No long term financing necessary				70	-	-	-		
Approved but not financed as at December 31, 1991				71	-	-	-		
Applications submitted but not approved as at Decemeber 31, 1991				72	-	-	-		
12. Forecast of total revenue fund expenditures									
					1992	1993	1994	1995	1996
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					3,005,000	3,200,000	3,350,000	3,500,000	3,800,000