

# 1992 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1992.

Municipality

Shelburne T
-------------

13

		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	3,024,609	353,005	1,480,572	1,191,032
Direct water billings on ratepayers -- own municipality	2	361,757	-		361,757
-- other municipalities	3	16,551	-		16,551
Sewer surcharge on direct water billings -- own municipality	4	313,939	-		313,939
-- other municipalities	5	11,630	-		11,630
Subtotal	6	3,728,486	353,005	1,480,572	1,894,909
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	5,242	-	-	5,242
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	2,475	571		1,904
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	107,486	12,407	52,144	42,935
Ontario Hydro	13	1,417	166	-	1,251
Liquor Control Board of Ontario	14	4,303	-	-	4,303
Other	15	-	-	-	-
Municipal enterprises	16	1,108	-	-	1,108
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	122,031	13,144	52,144	56,743
ONTARIO UNCONDITIONAL GRANTS					
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				
Subtotal	28	396,061	-	-	396,061
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	137,896			137,896
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	196,248			196,248
Fees and service charges	32	370,535			370,535
Subtotal	33	704,679			704,679
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	10,514	-	-	10,514
Fines	37	1,233			1,233
Penalties and interest on taxes	38	51,278			51,278
Investment income - from own funds	39	-			-
- other	40	35,143			35,143
Sales of publications, equipment, etc	42	465			465
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	39,500			39,500
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	138,133	-	-	138,133
TOTAL REVENUE	51	5,089,390	366,149	1,532,716	3,190,525

*For the year ended December 31, 1992.*

Shelburne T

4

[illegible]

*For the year ended December 31, 1992.*

# Shelburne T

## II. Upper tier purposes

[illegible]



ANALYSIS OF TAXATION

For the year ended December 31, 1992.

Municipality

Shelburne T
-------------

2LT - OP

4

LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
		residential and farm	commercial and industrial	business	residential and farm	commercial, industrial and business	residential and farm	commercial and industrial	business	residential and farm	commercial and industrial	business	total columns 6 to 11
		1	2	3	4	5	6	7	8	9	10	11	12
	MAID	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Secondary separate													
General	0	302,328	18,325	7,620	66.330000	78.030000	20,053	1,430	595	42	-	-	22,120
Separate consolidated													
Total all school board taxation	0						1,149,506	239,491	77,662	6,772	2,593	4,548	1,480,572

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

*For the year ended December 31, 1992.*

## This Schedule Not Required For This Municipality

[illegible]

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE  
FOR SPECIFIC FUNCTION

For the year ended December 31, 1992.

Municipality

Shelburne T

3  
7

		Ontario Specific Grants	Canada Grants	other municipalities grants, fees and service charges	fees and service charges
		1	2	3	4
		\$	\$	\$	\$
General Government	1	1,191	-	-	6,034
Protection to Persons and Property					
Fire	2	-	-	102,239	27,979
Police	3	-	-	-	7,270
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	1,178
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	102,239	36,427
Transportation services					
Roadways	8	79,851	-	22,863	2,360
Winter Control	9	6,944	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	86,795	-	22,863	2,360
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	34,610	-	16,160	22,847
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	34,610	-	16,160	22,847
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	33,213
--	29	-	-	-	-
Subtotal	30	-	-	-	33,213
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	-	28,579	228,072
Libraries	38	9,300	-	26,407	39,737
Other Cultural	39	-	-	-	-
Subtotal	40	15,300	-	54,986	267,809
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	-	-	-	1,845
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,845
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	137,896	-	196,248	370,535

1992 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						48
		Shelburne T						
For the year ended December 31, 1992.								
		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	196,128	-	142,736	5,445	-	-	344,309
Protection to Persons and Property								
Fire	2	70,229	19,480	84,445	53,927	-	-	228,081
Police	3	348,087	-	41,787	17,883	-	-	407,757
Conservation Authority	4	-	-	-	-	5,531	-	5,531
Protective inspection and control	5	-	-	2,170	-	-	-	2,170
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	418,316	19,480	128,402	71,810	5,531	-	643,539
Transportation services								
Roadways	8	205,285	-	145,261	49,761	-	-	400,307
Winter Control	9	21,682	-	9,824	-	-	-	31,506
Transit	10	-	-	-	-	-	-	-
Parking	11	1,455	-	3,410	5,607	-	-	10,472
Street Lighting	12	-	-	38,378	-	-	-	38,378
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	228,422	-	196,873	55,368	-	-	480,663
Environmental services								
Sanitary Sewer System	16	4,035	114,604	199,155	20,000	-	-	337,794
Storm Sewer System	17	6,907	-	11,004	-	-	-	17,911
Waterworks System	18	47,972	-	30,782	326,307	-	-	405,061
Garbage Collection	19	43,172	-	62,304	-	-	-	105,476
Garbage Disposal	20	-	-	223,177	55,000	-	-	278,177
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	102,086	114,604	526,422	401,307	-	-	1,144,419
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	1,324	-	-	-	4,000	-	5,324
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	23,664	-	12,359	2,718	-	-	38,741
--	29	-	-	-	-	-	-	-
Subtotal	30	24,988	-	12,359	2,718	4,000	-	44,065
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	154,038	-	143,612	31,527	-	-	329,177
Libraries	38	51,591	-	51,614	-	-	-	103,205
Other Cultural	39	-	-	-	-	1,600	-	1,600
Subtotal	40	205,629	-	195,226	31,527	1,600	-	433,982
Planning and Development								
Planning and Development	41	955	-	18,213	-	-	-	19,168
Commercial and Industrial	42	-	-	12,701	-	-	-	12,701
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	955	-	30,914	-	-	-	31,869
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,176,524	134,084	1,232,932	568,175	11,131	-	3,122,846

For the year ended December 31, 1992.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	97,300	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	339,616	
Reserves and Reserve Funds	3	16,000	
Subtotal	4	355,616	
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	71,035	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	71,035	
Other Financing			
Prepaid Special Charges	24	-	
Proceeds From Sale of Land and Other Capital Assets	25	3,620	
Investment Income			
From Own Funds	26	-	
Other	27	-	
Donations	28	98,071	
--	30	-	
--	31	-	
Subtotal	32	101,691	
Total Sources of Financing	33	528,342	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	431,042	
Subtotal	36	431,042	
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	431,042	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	-	
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	-	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	-	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1992.

Municipality

Shelburne T

610

		CAPITAL GRANTS			TOTAL OWN EXPENDITURES
		Ontario Grants	Canada Grants	Other municipalities	
		1	2	3	4
		\$	\$	\$	\$
General Government	1	-	-	-	2,015
Protection to Persons and Property					
Fire	2	-	-	-	28,927
Police	3	-	-	-	28,754
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	57,681
Transportation services					
Roadways	8	29,761	-	-	59,522
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	20,295	-	-	25,902
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	50,056	-	-	85,424
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	226,307
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	-	-	-	226,307
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	6,338
--	29	-	-	-	-
Subtotal	30	-	-	-	6,338
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	15,763	-	-	47,290
Libraries	38	5,216	-	-	5,987
Other Cultural	39	-	-	-	-
Subtotal	40	20,979	-	-	53,277
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	71,035	-	-	431,042

1992 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM  
LIABILITIES BY FUNCTION

For the year ended December 31, 1992.

Municipality

Shelburne T
-------------

7  
11

			1	\$
General Government		1	-	
Protection to Persons and Property				
Fire		2	17,391	
Police		3	-	
Conservation Authority		4	-	
Protective inspection and control		5	-	
Emergency measures		6	-	
	Subtotal	7	17,391	
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	102,609	
Storm Sewer System		17	-	
Waterworks System		18	-	
Garbage Collection		19	-	
Garbage Disposal		20	-	
Pollution Control		21	-	
--		22	-	
	Subtotal	23	102,609	
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	21,000	
Gas		49	-	
Telephone		50	-	
	Total	51	141,000	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1992.

		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	141,000	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	141,000	
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	141,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	141,000	
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	81,982
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	81,982

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM  
LIABILITIES AND COMMITMENTS

Shelburne T
-------------

For the year ended December 31, 1992.

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. 1992 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	111,000	23,084		
- general tax rates *	51	-	-		
- special are rates and special charges	52	-	-		
- benefitting landowners	53	-	-		
- user rates (consolidated entities)	54	-	-		
Recovered from reserve funds	55	6,000	2,970		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	117,000	26,054		
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the consolidated revenue fund		recoverable from reserve funds	
		principal		principal	
		interest		interest	
		recoverable from unconsolidated entities			
		principal		interest	
		1	2	3	4
		\$	\$	\$	\$
1993	60	120,000	9,230	-	-
1994	61	-	-	-	-
1995	62	-	-	-	-
1996	63	-	-	-	-
1997	64	-	-	-	-
1998-2002	65	-	-	-	-
2003 onwards	79	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	120,000	9,230	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1993	72	-			
1994	73	-			
1995	74	-			
1996	75	-			
1997	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required)					

## 1992 FINANCIAL INFORMATION RETURN

Municipality

## Shelburne T

**9LT**

13

## CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

*For the year ended December 31, 1992.*

		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		340,716	3,324	344,040							
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		13,144	-	13,144							
Telephone and telegraph taxation	10		8,965	-	8,965							
Subtotal levied by mill rate -- general	11	-	362,825	3,324	366,149	344,040	8,965	-	13,144	-	366,149	-
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	-	362,825	3,324	366,149	344,040	8,965	-	13,144	-	366,149	-

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Shelburne T

For the year ended December 31, 1992.

		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	-	832,808	7,823	-	840,631	792,091	19,823	28,717	-	840,631	-
	--	31	-	-	-	-	-	-	-	-	-	-	-
	Elementary separate (specify)												
	--	40	-	28,575	53	-	28,628	27,366	404	858	-	28,628	-
	--	41	-	-	-	-	-	-	-	-	-	-	-
	--	42	-	-	-	-	-	-	-	-	-	-	-
	Secondary Public (specify)												
	--	50	-	634,342	5,995	-	640,337	603,430	15,031	21,876	-	640,337	-
	--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)													
	--	70	-	23,078	42	-	23,120	22,120	307	693	-	23,120	-
	--	71	-	-	-	-	-	-	-	-	-	-	-
	--	72	-	-	-	-	-	-	-	-	-	-	-
	Total school boards	36	-	1,518,803	13,913	-	1,532,716	1,445,007	35,565	52,144	-	1,532,716	-

1992 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES  
AND RESERVE FUNDS

Shelburne T

10  
15

For the year ended December 31, 1992.

		1	\$
Balance at the beginning of the year	1	1,245,362	
Revenues			
Contributions from revenue fund	2	228,559	
Contributions from capital fund	3	-	
Development Charges Act	67	-	
Lot levies and subdivider contributions	60	110,115	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	49,387	
--	9	-	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	388,061	
Expenditures			
Transferred to capital fund	14	16,000	
Transferred to revenue fund	15	39,500	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	55,500	
Balance at the end of the year for:			
Reserves	23	666,377	
Reserve Funds	24	911,546	
Total	25	1,577,923	
Analysed as follows:			
Working funds	26	148,500	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	166,183	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	53,796	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	5,930	
- roads	35	20,000	
- sanitary and storm sewers	36	88,450	
- parks and recreation	64	3,784	
- library	65	-	
- other cultural	66	-	
- water	38	175,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	25,000	
- other and unspecified	42	227,970	
Development Charges Act	68	-	
Lot levies and subdivider contributions	44	638,320	
Recreational land (the Planning Act)	46	22,190	
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	2,800	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57	-	
Total	58	1,577,923	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Shelburne T
-------------

For the year ended December 31, 1992.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
	Current assets		
	Cash	11,222,934	-
	Accounts receivable		
	Canada	24,660	
	Ontario	356,302	
	Region or county	4-	
	Other municipalities	52,459	
	School Boards	61,347	portion of taxes
	Waterworks	769,559	receivable for
	Other (including unorganized areas)	898,644	business taxes
	Taxes receivable		
	Current year's levies	9257,036	8,270
	Previous year's levies	10110,567	1,597
	Prior year's levies	1144,747	-
	Penalties and interest	1252,285	782
	Less allowance for uncollectables (negative)	13- 5,700	- 5,700
	Investments		
	Canada	14-	
	Provincial	15-	
	Municipal	16-	
	Other	1735,000	
	Other current assets	18110,190	portion of line 20 for tax sale / tax registration
	Capital outlay to be recovered in future years	19141,000	
	Other long term assets	20170,332	4,149
	Total	212,371,362	

1992 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED  
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1992.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	300,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	2,858		
Ontario	27	-		
Region or county	28	441		
Other municipalities	29	7,037		
School Boards	30	-		
Trade accounts payable	31	222,968		
Other	32	2,635		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	120,000		
- 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	21,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,577,923		
Accumulated net revenue (deficit)				
General revenue	42	68,293		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	43,328		
Libraries	49	24,836		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	536		
--	53	- 20,493		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,371,362		

1												
1. Number of continuous full time employees as at December 31												
Administration	1	4										
Non-line Department Support Staff	2	-										
Fire	3	-										
Police	4	6										
Transit	5	-										
Public Works	6	7										
Health Services	7	-										
Homes for the Aged	8	-										
Other Social Services	9	-										
Parks and Recreation	10	-										
Libraries	11	-										
Planning	12	-										
Total	13	17										
continuous full time employees December 31												
other												
1 2												
\$ \$												
2. Total expenditures during the year on:												
Wages and salaries	14	912,002	110,838									
Employee benefits	15	116,722	36,962									
1												
\$												
3. Reductions of tax roll during the year (lower tier municipalities only)												
Cash collections: Current year's tax	16	2,746,971										
Previous years' tax	17	300,700										
Penalties and interest	18	57,161										
Subtotal	19	3,104,832										
Discounts allowed	20	-										
Tax adjustments under section 363 and 364 of the Municipal Act												
- amounts added to the roll (negative)	22	-										
- amounts written off	23	-										
Tax adjustments under sections 421, 441 and 442 of the Municipal Act												
- recoverable from upper tier and school boards	24	10,812										
- recoverable from general municipal revenues	25	9,789										
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	3,125,433										
Amounts added to the tax roll for collection purposes only	30	698										
Business taxes written off under subsection 441(1) of the Municipal Act	81	-										
1												
4. Tax due dates for 1992 (lower tier municipalities only)												
Interim billings: Number of installments	31	2										
Due date of first installment (YYYYMMDD)	32	19920225										
Due date of last installment (YYYYMMDD)	33	19920525										
Final billings: Number of installments	34	2										
Due date of first installment (YYYYMMDD)	35	19920822										
Due date of last installment (YYYYMMDD)	36	19921023										
												\$
Supplementary taxes levied with1994 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 3 4												
\$ \$ \$ \$												
Estimated to take place												
in 1993	58	400,000	-	-	-							
in 1994	59	500,000	-	-	-							
in 1995	60	2,000,000	-	-	-	2,000,000						
in 1996	61	2,000,000	-	-	-	2,000,000						
in 1997	62	500,000	-	-	-	-						
Total	63	5,400,000	-	-	-	4,000,000						

