

1993 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

ANALYSIS OF REVENUE FUND REVENUES

Municipality

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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	3,053,536	356,352	1,500,208	1,196,976
Direct water billings on ratepayers -- own municipality	2	385,541	-		385,541
-- other municipalities	3	6,552	-		6,552
Sewer surcharge on direct water billings -- own municipality	4	335,611	-		335,611
-- other municipalities	5	1,512	-		1,512
Subtotal	6	3,782,752	356,352	1,500,208	1,926,192
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	107,581	12,407	52,239	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	122,126	13,144	52,239	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	347,786	-	-	347,786
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	112,666			112,666
Canada specific grants	30	7,765			7,765
Other municipalities - grants and fees	31	184,269			184,269
Fees and service charges	32	321,288			321,288
Subtotal	33	625,988			625,988
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	11,128	-	-	11,128
Fines	37	3,423			3,423
Penalties and interest on taxes	38	65,065			65,065
Investment income - from own funds	39	-			-
- other	40	33,286			33,286
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	109,454			109,454

For the year ended December 31, 1993.

Shelburne T

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[illegible]

For the year ended December 31, 1993.

Shelburne T

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II. Upper tier purposes

[illegible]

For the year ended December 31, 1993.

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, 1993.

		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	289,294	15,061	5,930	66.330000	78.030000	19,189	1,175	462	226	-	-	21,052
Separate consolidated													
Total all school board taxation	0						1,161,540	243,451	77,551	5,632	7,566	4,468	1,500,208

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

For the year ended December 31, 1993.

This Schedule Not Required For This Municipality

[illegible]

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1993.

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	3,595	-	-	31,864
Protection to Persons and Property					
Fire	2	-	-	104,559	15,250
Police	3	-	-	-	3,929
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	470
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	104,559	19,649
Transportation services					
Roadways	8	61,090	-	22,210	3,697
Winter Control	9	6,293	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	67,383	-	22,210	3,697
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	29,196	-	-	3,014
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	29,196	-	-	3,014
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	28,529
--	29	-	-	-	-
Subtotal	30	-	-	-	28,529
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	12,492	7,765	27,614	219,451
Libraries	38	-	-	29,886	13,168
Other Cultural	39	-	-	-	-
Subtotal	40	12,492	7,765	57,500	232,619
Planning and Development					
Planning and Development	41	-	-	-	800
Commercial and Industrial	42	-	-	-	1,116
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	1,916
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	112,666	7,765	184,269	321,288

Municipality

For the year ended December 31, 1993.

Shelburne T

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		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	187,374	-	146,526	42,511	-	-	376,411
Protection to Persons and Property								
Fire	2	82,193	19,476	52,117	17,960	-	-	171,746
Police	3	425,807	-	44,327	6,952	-	-	477,086
Conservation Authority	4	-	-	-	-	5,304	-	5,304
Protective inspection and control	5	619	-	340	-	-	-	959
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	508,619	19,476	96,784	24,912	5,304	-	655,095
Transportation services								
Roadways	8	204,698	-	81,965	110,714	-	-	397,377
Winter Control	9	20,801	-	8,743	-	-	-	29,544
Transit	10	-	-	-	-	-	-	-
Parking	11	866	-	-	-	-	-	866
Street Lighting	12	-	-	38,599	-	-	-	38,599
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	226,365	-	129,307	110,714	-	-	466,386
Environmental services								
Sanitary Sewer System	16	10,070	109,754	203,794	66,974	-	-	390,592
Storm Sewer System	17	4,645	-	21,506	-	-	-	26,151
Waterworks System	18	47,465	-	106,196	314,024	-	-	467,685
Garbage Collection	19	47,439	-	5,852	-	-	-	53,291
Garbage Disposal	20	3,470	-	160,547	49,386	-	-	213,403
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	113,089	109,754	497,895	430,384	-	-	1,151,122
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	26,318	-	16,075	855	-	-	43,248
--	29	-	-	-	-	-	-	-
Subtotal	30	26,318	-	16,075	855	-	-	43,248
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	152,179	-	149,450	11,585	-	-	313,214
Libraries	38	54,728	-	38,786	3,374	-	-	96,888
Other Cultural	39	-	-	-	-	2,350	-	2,350
Subtotal	40	206,907	-	188,236	14,959	2,350	-	412,452
Planning and Development								
Planning and Development	41	-	-	15,761	-	-	-	15,761
Commercial and Industrial	42	-	-	12,771	65,018	-	-	77,789
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	28,532	65,018	-	-	93,550
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,268,672	129,230	1,103,355	689,353	7,654	-	3,198,264

For the year ended December 31, 1993.

			1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1			-
Source of Financing				
Contributions from Own Funds				
Revenue Fund	2			347,697
Reserves and Reserve Funds	3			265,000
	Subtotal	4		612,697
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			314,278
Canada	21			-
Other Municipalities	22			-
	Subtotal	23		314,278
Other Financing				
Prepaid Special Charges	24			-
Proceeds From Sale of Land and Other Capital Assets	25			4,250
Investment Income				
From Own Funds	26			-
Other	27			-
Donations	28			68,168
--	30			-
--	31			-
	Subtotal	32		72,418
	Total Sources of Financing	33		999,393
Applications				
Own Expenditures				
Short Term Interest Costs	34			-
Other	35			999,393
	Subtotal	36		999,393
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		999,393
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			-

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1993.

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	-	-	-	2,511
Protection to Persons and Property					
Fire	2	-	-	-	12,456
Police	3	-	-	-	-
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	12,456
Transportation services					
Roadways	8	70,000	-	-	168,764
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	70,000	-	-	168,764
Environmental services					
Sanitary Sewer System	16	-	-	-	16,974
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	284,024
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	147,899	-	-	272,285
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	147,899	-	-	573,283
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	855
--	29	-	-	-	-
Subtotal	30	-	-	-	855
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	-	-	-	11,585
Libraries	38	-	-	-	3,374
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	14,959
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	96,379	-	-	226,565
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45				
--	46	-	-	-	-
Subtotal	47	96,379	-	-	226,565
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	314,278	-	-	999,393

1993 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1993.

Municipality

Shelburne 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	-	
Protective inspection and control	Subtotal	7	-	
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	-	
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	-	
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	15,000	
Gas		49	-	
Telephone		50	-	
	Total	51	15,000	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1993.

		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	15,000	
: To Canada and agencies	2	-	
: To other	3	-	
Subtotal	4	15,000	
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	15,000	
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures	16	-	
Installment (serial) debentures	17	15,000	
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	65,254	
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	65,254	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1993.

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. 1993 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund	50	120,000	9,230		
- 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	2,310		
Recovered from unconsolidated entities	56	-	-		
- hydro	57	-	-		
- gas and telephone	58	-	-		
--	59	-	-		
--	59	-	-		
--	59	-	-		
Total	78	126,000	11,540		
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
		\$	\$	\$	\$
1994		-	-	-	-
1995		-	-	-	-
1996		-	-	-	-
1997		-	-	-	-
1998		-	-	-	-
1999-2003		-	-	-	-
2004 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ministry of the Environment debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1994	72	-			
1995	73	-			
1996	74	-			
1997	75	-			
1998	76	-			
Total	77	-			
10. Other notes (attach supporting schedules as required					

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Shelburne T

For the year ended December 31, 1993.

		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		343,174	4,195	347,369							
Special pupose requisitions												
Water rate	2		-	-	-							
Transit rate	3		-	-	-							
Sewer rate	4		-	-	-							
Water rate	5		-	-	-							
Road rate	6		-	-	-							
--	7		-	-	-							
--	8		-	-	-							
Payments in lieu of taxes	9		13,144	-	13,144							
Telephone and telegraph taxation	10		8,983	-	8,983							
Subtotal levied by mill rate -- general	11	-	365,301	4,195	369,496	347,369	8,983	-	13,144	-	369,496	-
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	-	-	-	-	-	-	-	-	-	-	-
Total region or county	21	-	-	-	-	-	-	-	-	-	-	-
	22	-	365,301	4,195	369,496	347,369	8,983	-	13,144	-	369,496	-

1993 FINANCIAL INFORMATION RETURN

Municipality

Shelburne T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1993.

		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	-	841,778	9,722	-	851,500	801,670	21,113	28,717	-	851,500	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	29,922	311	-	30,233	28,942	338	953	-	30,233	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	641,286	7,407	-	648,693	610,694	16,123	21,876	-	648,693	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	21,795	226	-	22,021	21,052	276	693	-	22,021	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,534,781	17,666	-	1,552,447	1,462,358	37,850	52,239	-	1,552,447	-

1993 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF RESERVES
AND RESERVE FUNDS

Shelburne T

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For the year ended December 31, 1993.

		1	\$
Balance at the beginning of the year	1	1,577,923	
Revenues			
Contributions from revenue fund	2	341,656	
Contributions from capital fund	3	-	
Development Charges Act	67	281,130	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	4,250	
- other	6	34,694	
--	9	44,726	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	706,456	
Expenditures			
Transferred to capital fund	14	265,000	
Transferred to revenue fund	15	109,454	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	374,454	
Balance at the end of the year for:			
Reserves	23	706,465	
Reserve Funds	24	1,203,460	
Total	25	1,909,925	
Analysed as follows:			
Working funds	26	148,500	
Contingencies	27	-	
Ministry of the Environment funds for renewals, etc			
- sewer	28	103,372	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	26,482	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	45,180	
- roads	35	5,000	
- sanitary and storm sewers	36	138,450	
- parks and recreation	64	2,901	
- library	65	-	
- other cultural	66	-	
- water	38	205,000	
- transit	39	-	
- housing	40	-	
- industrial development	41	28,000	
- other and unspecified	42	207,381	
Development Charges Act	68	392,101	
Lot levies and subdivider contributions	44	549,980	
Recreational land (the Planning Act)	46	23,578	
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	30,000	
Waste Site	53	4,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,909,925	

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

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For the year ended December 31, 1993.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	974,896	-
Accounts receivable			
Canada	2	29,446	
Ontario	3	324,484	
Region or county	4	-	
Other municipalities	5	9,089	
School boards	6	-	portion of taxes
Waterworks	7	53,430	receivable for
Other (including unorganized areas)	8	133,070	business taxes
Taxes receivable			
Current year's levies	9	271,927	11,708
Previous year's levies	10	119,008	-
Prior year's levies	11	62,869	-
Penalties and interest	12	64,033	884
Less allowance for uncollectables (negative)	13	- 5,700	- 5,700
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	-	
Other current assets	18	126,410	portion of line 20
Capital outlay to be recovered in future years	19	15,000	for tax sale / tax
Other long term assets	20	105,161	registration
	21	2,283,123	1,789
Total			

1993 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1993.

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	-		
Region or county	28	526		
Other municipalities	29	17,435		
School Boards	30	2,221		
Trade accounts payable	31	222,845		
Other	32	-		
Other current liabilities	33	17,870		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	-		
- 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	15,000		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,909,925		
Accumulated net revenue (deficit)				
General revenue	42	87,454		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	- 32,264		
Libraries	49	32,714		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	1,445		
--	53	7,952		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	-		
Total	59	2,283,123		

STATISTICAL DATA

For the year ended December 31, 1993.

		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	
2. Total expenditures during the year on:		1 \$	2 \$
Wages and salaries	14	902,788	233,211
Employee benefits	15	91,518	41,155
		1 \$	
3. Reductions of tax roll during the year (lower tier municipalities only)			
Cash collections: Current year's tax	16	2,765,978	
Previous years' tax	17	230,473	
Penalties and interest	18	53,317	
Subtotal	19	3,049,768	
Discounts allowed	20	-	
Tax adjustments under section 363 and 364 of the Municipal Act	22		
- amounts added to the roll (negative)		-	
- amounts written off	23	-	
Tax adjustments under sections 421, 441 and 442 of the Municipal Act	24		
- recoverable from upper tier and school boards		6,673	
- recoverable from general municipal revenues	25	8,958	
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	3,065,399	
Amounts added to the tax roll for collection purposes only	30	-	
Business taxes written off under subsection 441(1) of the Municipal Act	81	-	
		1	
4. Tax due dates for 1993 (lower tier municipalities only)			
Interim billings: Number of installments	31	2	
Due date of first installment (YYYYMMDD)	32	19930219	
Due date of last installment (YYYYMMDD)	33	19930521	
Final billings: Number of installments	34	2	
Due date of first installment (YYYYMMDD)	35	19930820	
Due date of last installment (YYYYMMDD)	36	19931022	
		\$	
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 \$
in 1994	58	1,900,000	-
in 1995	59	1,900,000	-
in 1996	60	3,600,000	-
in 1997	61	3,400,000	-
in 1998	62	750,000	-
Total	63	11,550,000	-

					balance of fund		loans outstanding		
					1		2		
					\$		\$		
6. Ontario Home Renewal Plan trust fund at year end					82		-		
7. Analysis of direct water and sewer billings as at December 31									
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Water									
In this municipality					39	1,293	318,056	67,485	
In other municipalities (specify municipality)									
--					40	-	-	-	
--					41	-	-	-	
--					42	-	-	-	
--					43	-	-	-	
--					64	-	-	-	
					number of residential units	1993 billings residential units	all other properties	computer use only	
					1	2	3	4	
						\$	\$		
Sewer					44	1,235	279,413	56,198	
In this municipality									
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				
					304,250				
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, 1992					67	-	-	-	
Approved in 1993					68	-	-	-	
Financed in 1993					69	-	-	-	
No long term financing necessary					70	-	-	-	
Approved but not financed as at December 31, 1993					71	-	-	-	
Applications submitted but not approved as at Decemeber 31, 1993					72	-	-	-	
12. Forecast of total revenue fund expenditures									
					1994	1995	1996	1997	1998
					1	2	3	4	5
					\$	\$	\$	\$	\$
73					3,200,000	3,250,000	3,300,000	3,350,000	3,400,000