

1995 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF REVENUE FUND REVENUES

For the year ended December 31, 1995.

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	3,099,506	360,484	1,555,143	1,183,879
Direct water billings on ratepayers -- own municipality	2	417,939	-		417,939
-- other municipalities	3	7,978	-		7,978
Sewer surcharge on direct water billings -- own municipality	4	368,664	-		368,664
-- other municipalities	5	2,718	-		2,718
Subtotal	6	3,896,805	360,484	1,555,143	1,981,178
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	4,798	-	-	4,798
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	101,495	11,922	50,996	38,577
Ontario Hydro	13	1,986	246	-	1,740
Liquor Control Board of Ontario	14	5,245	-	-	5,245
Other	15	-	-	-	-
Municipal enterprises	16	1,445	-	-	1,445
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	117,444	12,739	50,996	53,709
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	341,050	-	-	341,050
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	110,519			110,519
Canada specific grants	30	-			-
Other municipalities - grants and fees	31	204,101			204,101
Fees and service charges	32	350,552			350,552
Subtotal	33	665,172			665,172
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	13,529	-	-	13,529
Fines	37	5,109			5,109
Penalties and interest on taxes	38	57,225			57,225
Investment income - from own funds	39	-			-
- other	40	47,035			47,035
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	10,386			10,386
Contributions from reserves and reserve funds	44	-			-
Contributions from non-consolidated entities	45	-			-
--	46	-			-
--	47	-			-
--	48	-			-
Sale of Land	49	-			-
Subtotal	50	133,284	-	-	133,284
TOTAL REVENUE	51	5,153,755	373,223	1,606,139	3,174,393

For the year ended December 31, 1995.

Shelburne T

I. Own purposes

For the year ended December 31, 1995.

Shelburne T

II. Upper tier purposes

For the year ended December 31, 1995.

Shelburne T

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ANALYSIS OF TAXATION

For the year ended December 31, 1995.

Municipality

Shelburne T

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LOCAL TAXABLE ASSESSMENT					MILL RATES		TAXES LEVIED			SUPPLEMENTARY TAXES			TOTAL
MAID	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
Secondary separate													
General	0	247,850	17,711	6,405	75.170000	88.430000	18,631	1,566	566	-	1,083	380	22,226
Share Of Telephone And Telegraph Taxation	0	-	-	-	-	-	-	253	-	-	-	-	253
Total Taxation	0	-	-	-	-	-	18,631	1,819	566	-	1,083	380	22,479
Separate consolidated													
Total all school board taxation	0						1,158,462	283,151	93,473	6,763	9,268	4,026	1,555,143

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

ANALYSIS OF UPPER TIER LEVIES AND DIRECT CHARGES

For the year ended December 31, 1995.

Municipality

This Schedule Not Required For This Municipality

[illegible]

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1995.

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	3,036	-	-	7,126
Protection to Persons and Property					
Fire	2	-	-	109,340	16,358
Police	3	9,459	-	-	6,429
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	400
Emergency measures	6	-	-	-	-
Subtotal	7	9,459	-	109,340	23,187
Transportation services					
Roadways	8	61,061	-	21,307	3,014
Winter Control	9	6,785	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	67,846	-	21,307	3,014
Environmental services					
Sanitary Sewer System	16	-	-	-	-
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	-
Garbage Collection	19	18,566	-	-	4,672
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	18,566	-	-	4,672
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,439
--	29	-	-	-	-
Subtotal	30	-	-	-	23,439
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	-	-	23,807	268,709
Libraries	38	9,517	-	49,647	17,900
Other Cultural	39	-	-	-	-
Subtotal	40	9,517	-	73,454	286,609
Planning and Development					
Planning and Development	41	-	-	-	-
Commercial and Industrial	42	2,095	-	-	1,469
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	1,036
Subtotal	47	2,095	-	-	2,505
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	110,519	-	204,101	350,552

1995 FINANCIAL INFORMATION RETURN								
ANALYSIS OF REVENUE FUND EXPENDITURES		Municipality						
		Shelburne T						
								48
For the year ended December 31, 1995.								
		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	196,275	-	147,336	661,682	-	-	1,005,293
Protection to Persons and Property								
Fire	2	81,456	-	71,715	38,318	-	-	191,489
Police	3	385,952	-	76,687	-	-	-	462,639
Conservation Authority	4	-	-	-	-	6,627	-	6,627
Protective inspection and control	5	-	-	2,480	-	-	-	2,480
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	467,408	-	150,882	38,318	6,627	-	663,235
Transportation services								
Roadways	8	167,518	-	97,655	72,300	-	-	337,473
Winter Control	9	23,660	-	9,788	-	-	-	33,448
Transit	10	-	-	-	-	-	-	-
Parking	11	889	-	-	-	-	-	889
Street Lighting	12	-	-	40,533	18,547	-	-	59,080
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	192,067	-	147,976	90,847	-	-	430,890
Environmental services								
Sanitary Sewer System	16	7,053	-	180,155	261,244	-	-	448,452
Storm Sewer System	17	11,065	-	25,255	-	-	-	36,320
Waterworks System	18	42,014	-	54,662	43,976	-	-	140,652
Garbage Collection	19	27,860	-	175,548	60,000	-	-	263,408
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	87,992	-	435,620	365,220	-	-	888,832
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	24,880	-	6,617	-	-	-	31,497
--	29	-	-	-	-	-	-	-
Subtotal	30	24,880	-	6,617	-	-	-	31,497
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	169,530	-	143,771	22,059	-	-	335,360
Libraries	38	89,871	-	39,788	23,517	-	-	153,176
Other Cultural	39	-	-	-	-	2,350	-	2,350
Subtotal	40	259,401	-	183,559	45,576	2,350	-	490,886
Planning and Development								
Planning and Development	41	-	-	22,802	-	-	-	22,802
Commercial and Industrial	42	-	-	17,197	-	-	-	17,197
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	-	-	-	-	-
Subtotal	47	-	-	39,999	-	-	-	39,999
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,228,023	-	1,111,989	1,201,643	8,977	-	3,550,632

For the year ended December 31, 1995.

		1	\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	317,258	
Source of Financing			
Contributions from Own Funds			
Revenue Fund	2	1,086,176	
Reserves and Reserve Funds	3	1,084,656	
Subtotal	4	2,170,832	
Long Term Liabilities Incurred			
Central Mortgage and Housing Corporation	5	-	
Ontario Financing Authority	7	-	
Commercial Area Improvement Program	9	-	
Other Ontario Housing Programs	10	-	
Ontario Clean Water Agency	11	-	
Other Loans from Ontario Capital Corporations	50	-	
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	522,361	
Canada	21	-	
Other Municipalities	22	-	
Subtotal	23	522,361	
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	-	
--	30	-	
--	31	-	
Subtotal	32	-	
Total Sources of Financing	33	2,693,193	
Applications			
Own Expenditures			
Short Term Interest Costs	34	-	
Other	35	2,794,549	
Subtotal	36	2,794,549	
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	10,386	
Total Applications	42	2,804,935	
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	429,000	
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	329,000	
- Proceeds From Long Term Liabilities	46	-	
- Transfers From Reserves and Reserve Funds	47	-	
- -	48	100,000	
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	429,000	
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-	

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1995.

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	375,000	-	-	2,089,756
Protection to Persons and Property					
Fire	2	-	-	-	8,387
Police	3	-	-	-	25,914
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	34,301
Transportation services					
Roadways	8	57,700	-	-	130,000
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	18,547
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	57,700	-	-	148,547
Environmental services					
Sanitary Sewer System	16	89,661	-	-	452,429
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	43,976
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	89,661	-	-	496,405
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	-	-	-	14,011
Libraries	38	-	-	-	11,529
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	25,540
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	522,361	-	-	2,794,549

1995 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1995.

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	-	
	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	-	
Gas		49	-	
Telephone		50	-	
	Total	51	-	

1995 FINANCIAL INFORMATION RETURN

Municipality

Shelburne T

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

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For the year ended December 31, 1995.

		1	\$
1. Calculation of the Debt Burden of the Municipality			
All debt issued by the municipality, predecessor municipalities and consolidated entities			
:To Ontario and agencies		1	-
: To Canada and agencies		2	-
: To other		3	-
Subtotal		4	-
Plus: All debt assumed by the municipality from others		5	-
Less: All debt assumed by others			
:Ontario - special purpose loans		80	-
:Ontario - Other		81	-
:Schoolboards		7	-
:Other municipalities		8	-
Subtotal		9	-
Less: Ontario Clean Water Agency debt retirement funds			
- sewer		10	-
- water		11	-
Own sinking funds (actual balances)			
- general		12	-
- enterprises and other		13	-
Subtotal		14	-
Total		15	-
Amount reported in line 15 analyzed as follows:			
Sinking fund debentures		16	-
Installment (serial) debentures		17	-
Long term bank loans		18	-
Lease purchase agreements		19	-
Mortgages		20	-
Ontario Clean Water Agency		22	-
Long term reserve fund loans		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 U.S. dollars		28	-
			\$
3. Interest earned on sinking funds and debt retirement funds during the year			
Own funds		29	-
Ontario Clean Water Agency - sewer		30	-
- water		31	-
			\$
4. Actuarial balance of own sinking funds at year end		32	-
			\$
5. Long term commitments and contingencies at year end			
Total liability for accumulated sick pay credits		33	91,186
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	91,186

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

Shelburne T

For the year ended December 31, 1995.

6. Ontario Clean Water Agency Provincial Projects					
			accumulated	total	
			surplus (deficit)	outstanding	debt
				capital	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. 1995 Debt Charges					
			principal		interest
			1	2	
			\$	\$	
Recovered from the consolidated revenue fund					
- general tax rates	50	-	-	-	-
- 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	8,000	880		
- gas and telephone	56	-	-	-	-
--	57	-	-	-	-
--	58	-	-	-	-
--	59	-	-	-	-
Total	78	8,000	880		
Line 78 includes:					
Financing of one-time real estate purchase	90	-	-	-	-
Other lump sum (balloon) repayments of long term debt	91	-	-	-	-
8. Future principal and interest payments on EXISTING net debt					
		recoverable from the	recoverable from	recoverable from	
		consolidated revenue fund	reserve funds	unconsolidated entities	
		principal	interest	principal	interest
		1	2	3	4
		\$	\$	\$	\$
1996		-	-	-	-
1997		-	-	-	-
1998		-	-	-	-
1999		-	-	-	-
2000		-	-	-	-
2001 - 2005		-	-	-	-
2006 onwards		-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-
Downtown revitalization program	70	-	-	-	-
Total	71	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds					
9. Future principal payments on EXPECTED NEW debt					
				1	
				\$	
1996	72	-	-	-	-
1997	73	-	-	-	-
1998	74	-	-	-	-
1999	75	-	-	-	-
2000	76	-	-	-	-
Total	77	-	-	-	-
10. Other notes (attach supporting schedules as required)					
11. Long term debt refinanced:					
			principal	interest	
			1	2	
			\$	\$	
Repayment of Provincial Special Assistance	92	-	-	-	-

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Municipality

Shelburne T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1995.

		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		346,348	4,644	350,992							
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		12,739	-	12,739							
Telephone and telegraph taxation	10		9,492	-	9,492							
Subtotal levied by mill rate -- general	11	-	368,579	4,644	373,223	350,992	9,492	-	12,739	-	373,223	-
Special purpose requisitions												
Water	12		-	-	-							
Transit	13		-	-	-							
Sewer	14		-	-	-							
Library	15		-	-	-							
--	16		-	-	-							
--	17		-	-	-							
Subtotal levied by mill rate -- special areas	18	-	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	368,579	4,644	373,223	350,992	9,492	-	12,739	-	373,223	-

1995 FINANCIAL INFORMATION RETURN

Municipality

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

Shelburne T

For the year ended December 31, 1995.

		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	-	872,833	9,520	-	882,353	832,142	21,915	28,296	-	882,353	-
--	31	-	-	-	-	-	-	-	-	-	-	-
Elementary separate (specify)												
--	40	-	26,803	1,822	-	28,625	27,674	316	635	-	28,625	-
--	41	-	-	-	-	-	-	-	-	-	-	-
--	42	-	-	-	-	-	-	-	-	-	-	-
Secondary Public (specify)												
--	50	-	664,920	7,252	-	672,172	633,922	16,695	21,555	-	672,172	-
--	51	-	-	-	-	-	-	-	-	-	-	-
Secondary separate (specify)												
--	70	-	21,526	1,463	-	22,989	22,226	253	510	-	22,989	-
--	71	-	-	-	-	-	-	-	-	-	-	-
--	72	-	-	-	-	-	-	-	-	-	-	-
Total school boards	36	-	1,586,082	20,057	-	1,606,139	1,515,964	39,179	50,996	-	1,606,139	-

1995 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1995.

Municipality

Shelburne T

10
15

		1	\$
Balance at the beginning of the year	1	1,868,846	
Revenues			
Contributions from revenue fund	2	115,467	
Contributions from capital fund	3	-	
Development Charges Act	67	296,392	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	53,244	
--	9	42,808	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	507,911	
Expenditures			
Transferred to capital fund	14	1,084,656	
Transferred to revenue fund	15	-	
Charges for long term liabilities - principal and interest	16	-	
--	63	-	
--	20	-	
--	21	-	
Total expenditure	22	1,084,656	
Balance at the end of the year for:			
Reserves	23	479,651	
Reserve Funds	24	812,450	
Total	25	1,292,101	
Analysed as follows:			
Working funds	26	148,500	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	-	
Sick leave	31	26,482	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	12,680	
- roads	35	88,000	
- sanitary and storm sewers	36	118,575	
- parks and recreation	64	17,468	
- library	65	62,488	
- other cultural	66	5,151	
- water	38	-	
- transit	39	-	
- housing	40	-	
- industrial development	41	31,000	
- other and unspecified	42	177,697	
Development Charges Act	68	481,999	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	28,061	
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	90,000	
Waste Site	53	4,000	
Police Commission	54	-	
Municipal Election	55	-	
Business Improvement Area	56	-	
--	57		
Total	58	1,292,101	

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

11
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For the year ended December 31, 1995.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	714,835	-
Accounts receivable			
Canada	2	31,987	
Ontario	3	170,828	
Region or county	4	212	
Other municipalities	5	5,779	
School Boards	6	-	portion of taxes
Waterworks	7	90,404	receivable for
Other (including unorganized areas)	8	142,212	business taxes
Taxes receivable			
Current year's levies	9	243,326	2,577
Previous year's levies	10	127,565	46
Prior year's levies	11	51,544	-
Penalties and interest	12	50,852	82
Less allowance for uncollectables (negative)	13	- 5,700	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	26,269	
Other current assets	18	88,807	portion of line 20 for tax sale / tax registration
Capital outlay to be recovered in future years	19	-	
Other long term assets	20	1,476	-
	21	1,740,396	
Total			

1995 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1995.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	390,000		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	-		
Other municipalities	29	-		
School Boards	30	-		
Trade accounts payable	31	522,743		
Other	32	-		
Other current liabilities	33	1,196		
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	-		
Less: Own holdings (negative)	40	-		
Reserves and reserve funds	41	1,292,101		
Accumulated net revenue (deficit)				
General revenue	42	- 43,837		
Special charges and special areas (specify)				
--	43	-		
--	44	-		
--	45	-		
--	46	-		
Consolidated local boards (specify)				
Transit operations	47	-		
Water operations	48	-		
Libraries	49	-		
Cemetaries	50	-		
Recreation, community centres and arenas	51	-		
--	52	5,384		
--	53	1,809		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 429,000		
Total	59	1,740,396		

		1	
1. Number of continuous full time employees as at December 31			
Administration	1	2	
Non-line Department Support Staff	2	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:		14	709,628	109,004	
Wages and salaries					
Employee benefits	15	248,120		16,855	

		1		\$	
3. Reductions of tax roll during the year (lower tier municipalities only)					
Cash collections:		16	2,773,382		
Current year's tax					
Previous years' tax	17	280,536			
Penalties and interest	18	57,225			
	19	3,111,143			
	20	-			
Discounts allowed					
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	8,967			
	25	5,500			
- recoverable from general municipal revenues	26	-			
Transfers to tax sale and tax registration accounts	27	-			
The Municipal Elderly Residents' Assistance Act - reductions	28	-			
- refunds	29	3,125,610			
Other (specify)	30	-			
	31	-			
Total reductions	32	-			
Amounts added to the tax roll for collection purposes only	33	-			
Business taxes written off under subsection 441(1) of the Municipal Act	34	-			

		1	
4. Tax due dates for 1995 (lower tier municipalities only)			
Interim billings:		31	2
Number of installments			
Due date of first installment (YYYYMMDD)	32	19950224	
Due date of last installment (YYYYMMDD)	33	19950526	
Final billings:		34	2
Number of installments			
Due date of first installment (YYYYMMDD)	35	19950816	
Due date of last installment (YYYYMMDD)	36	19951018	
			\$
Supplementary taxes levied with 1996 due date	37	-	

		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 1996	58	200,000	-	-	-
in 1997	59	200,000	-	-	-
in 1998	60	500,000	-	-	-
in 1999	61	500,000	-	-	-
in 2000	62	500,000	-	-	-
Total	63	1,900,000	-	-	-

		balance of fund		loans outstanding	
		1		2	
		\$		\$	
6. Ontario Home Renewal Plan trust fund at year end		82		824	
7. Analysis of direct water and sewer billings as at December 31					
Water					
In this municipality		39			
In other municipalities (specify municipality)					
--		40			
--		41			
--		42			
--		43			
--		64			
Sewer					
In this municipality		44			
In other municipalities (specify municipality)					
--		45			
--		46			
--		47			
--		48			
--		65			
				</	

1995 FINANCIAL INFORMATION RETURN

ONTARIO FINANCING OF CAPITAL LOAN REPAYMENTS

For the year ended December 31, 1994.

Municipality

Victoria Co

		Principal
		1
		\$
General Government	1	-
Protection to Persons and Property		
Fire	2	-
Police	3	-
Conservation Authority	4	-
Protective inspection and control	5	-
Emergency measures	6	-
Subtotal	7	-
Transportation services		
Roadways	8	-
Winter Control	9	-
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	-
Gas	49	-
Telephone	50	-
Total	51	-

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