

1999 FINANCIAL INFORMATION RETURN

MUNICIPAL CODE: 22021

MUNICIPALITY OF: Shelburne T

ANALYSIS OF REVENUE FUND REVENUES

ANALYSIS OF REVENUE FUND REVENUES

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	3,494,324	834,390	1,196,620	1,463,314
Direct water billings on ratepayers -- own municipality	2	424,214	-		424,214
-- other municipalities	3	11,056	-		11,056
Sewer surcharge on direct water billings -- own municipality	4	545,693	-		545,693
-- other municipalities	5	6,237	-		6,237
Subtotal	6	4,481,524	834,390	1,196,620	2,450,514
PAYMENTS IN LIEU OF TAXATION					
Canada	7	-	-	-	-
Canada Enterprises	8	4,737	953	-	3,784
Ontario					
The Municipal Tax Assistance Act	9	-	-		-
The Municipal Act, section 157	10	2,475	-		2,475
Other	11	-	-		-
Ontario Enterprises					
Ontario Housing Corporation	12	101,604	31,847	11,400	58,357
Ontario Hydro	13	2,322	389	-	1,933
Liquor Control Board of Ontario	14	7,113	2,583	-	4,530
Other	15	-	-	-	-
Municipal enterprises	16	3,548	592	-	2,956
Other municipalities and enterprises	17	-	-	-	-
Subtotal	18	121,799	36,364	11,400	74,035
ONTARIO NON-SPECIFIC GRANTS					
Community Reinvestment Fund	62	21,000			21,000
Special Transition Assistance	63	8,565			8,565
Special Circumstances Fund	64	38,000			38,000
Municipal Restructuring Fund	65	-			-
.....	61	-			-
Subtotal	69	67,565			67,565
REVENUES FOR SPECIFIC FUNCTIONS					
Ontario specific grants	29	28,802			28,802
Canada specific grants	30	9,894			9,894
Other municipalities - grants and fees	31	201,026			201,026
Fees and service charges	32	610,894			610,894
Subtotal	33	850,616			850,616
OTHER REVENUES					
Trailer revenue and licences	34	-			-
Licences and permits	35	22,203	-	-	22,203
Rents, concessions and franchises	36	-			-
Fines	37	2,131			2,131
Penalties and interest on taxes	38	52,681			52,681
Investment income - from own funds	39	-			-
- other	40	16,865			16,865
Donations	70	-			-
Sales of publications, equipment, etc	42	-			-
Contributions from capital fund	43	-			-
Contributions from reserves and reserve funds	44	494,810			494,810
Contributions from non-consolidated entities	45	-			-
Provincial Offences Act (POA)	71	83,322	83,322		
--	46	-	-		
--	47	-	-		
--	48	-	-		
Subtotal	50	672,012	-	-	672,012

ANALYSIS OF TAXATION - UPPER TIER PURPOSES

Municipality

Shelburne T

2LT - UP

42

For the year ended December 31, 1999.

[illegible]

ANALYSIS OF TAXATION - UPPER
TIER PURPOSES

For the year ended December 31, 1999.

Municipality

Shelburne T

2LT - UP
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Levy Code	Levy Purpose	RTC/ RTQ	RTC / RTQ Description	Tax Band	Taxable Assessment	Tax Rate	Taxes Levied
1	2	3	4	5	7	8	9
3300		Total supplementary taxes					14,235
4000		Subtotal levied by tax rate					834,390
2200	Local Improvements						
2300	Sewer and water service charges						
2400	Sewer and water connection charges						
2500	Fire service charges						
2800	Waste management collection charges						
3400	Railway rights-of-way						
3500	Utility transmission and utility corridors						
3000	--						
3600	--						
3100		Subtotal special charges on tax bill					-
3200		Total upper tier purpose taxation					834,390

ANALYSIS OF TAXATION -
SCHOOL BOARDS

For the year ended December 31, 1999.

Municipality

Shelburne T

2LT - SB
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Tax Band	Tax Rate	Total	Distribution by Purpose			
			English Language Public DSB	French Language Public DSB	English Language Catholic DSB	French Language Catholic DSB
1	2	3	4	5	6	7
Residential / Multi Residential/ Farmland/Managed Forest						
Residential and Farm - general	0.414000	588,633	573,613	1,511	13,505	4
- farmland pending development -	0.414000	-	-	-	-	-
- farmland pending development -	0.414000	-	-	-	-	-
Multi-residential -general	0.414000	9,209	8,520	-	689	-
- farmland pending development -	-	-	-	-	-	-
- farmland pending development -	-	-	-	-	-	-
Farmland	0.103500	283	283	-	-	-
Managed Forest	0.103500	-	-	-	-	-
---	-	-	-	-	-	-
Subtotal Residential /MR/ F/MF	-	598,125	582,416	1,511	14,194	4
Subtotal Commercial		347,605	299,990	-	46,444	1,171
Subtotal Industrial		230,689	199,089	-	30,822	778
Pipeline	1.183200	5,739	4,953	-	767	19
Other	-	-	-	-	-	-
Supplementary Taxes		14,467	14,270	-	193	4
Subtotal levied by tax rate		1,196,625	1,100,718	1,511	92,420	1,976
Railway rights-of-way		-	-	-	-	-
Utility transmission / distribution corridor		-	-	-	-	-
---		- 5	- 5	-	-	-
Subtotal special charges on tax bills		- 5	- 5	-	-	-
Total school board purposes		1,196,620	1,100,713	1,511	92,420	1,976

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CURRENT REVENUE
FOR SPECIFIC FUNCTION

For the year ended December 31, 1999.

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	-	-	29,771
Protection to Persons and Property					
Fire	2	-	-	110,326	57,164
Police	3	6,792	-	-	8,575
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	6,792	-	110,326	65,739
Transportation services					
Roadways	8	2,400	-	-	92,526
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	-
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	2,400	-	-	92,526
Environmental services					
Sanitary Sewer System	16	1,443	-	-	2,590
Storm Sewer System	17	-	-	-	-
Waterworks System	18	-	-	-	8,926
Garbage Collection	19	-	-	-	7,330
Garbage Disposal	20	-	-	-	-
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	1,443	-	-	18,846
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	28,818
--	29	-	-	-	-
Subtotal	30	-	-	-	28,818
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	2,400	31,389	345,292
Libraries	38	15,131	7,494	59,311	16,219
Other Cultural	39	-	-	-	-
Subtotal	40	15,131	9,894	90,700	361,511
Planning and Development					
Planning and Development	41	-	-	-	4,980
Commercial and Industrial	42	-	-	-	8,703
Residential Development	43	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-
--	46	-	-	-	-
Subtotal	47	-	-	-	13,683
Electricity	48	-	-	-	-
Gas	49	-	-	-	-
Telephone	50	-	-	-	-
Total	51	28,802	9,894	201,026	610,894

		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	286,511	-	243,405	25,160	-	-	555,076
Protection to Persons and Property								
Fire	2	102,815	-	74,065	49,288	-	-	226,168
Police	3	488,220	-	77,205	78,378	-	-	643,803
Conservation Authority	4	-	-	-	-	7,788	-	7,788
Protective inspection and control	5	12,129	-	184	-	-	-	12,313
Emergency measures	6	-	-	-	-	-	-	-
Subtotal	7	603,164	-	151,454	127,666	7,788	-	890,072
Transportation services								
Roadways	8	190,863	23,530	151,931	367,597	-	5,883	728,038
Winter Control	9	27,308	-	35,381	-	-	-	62,689
Transit	10	-	-	-	-	-	-	-
Parking	11	615	-	2,416	-	-	-	3,031
Street Lighting	12	26	-	36,173	14,293	-	-	50,492
Air Transportation	13	-	-	-	-	-	-	-
--	14	-	-	-	-	-	-	-
Subtotal	15	218,812	23,530	225,901	381,890	-	5,883	844,250
Environmental services								
Sanitary Sewer System	16	4,447	-	210,280	22,412	-	-	237,139
Storm Sewer System	17	6,481	-	5,845	98,000	-	-	110,326
Waterworks System	18	39,332	-	78,544	87,796	-	5,883	211,555
Garbage Collection	19	12,697	-	179,079	-	-	-	191,776
Garbage Disposal	20	-	-	-	-	-	-	-
Pollution Control	21	-	-	-	-	-	-	-
--	22	-	-	-	-	-	-	-
Subtotal	23	62,957	-	473,748	208,208	-	5,883	750,796
Health Services								
Public Health Services	24	-	-	-	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-	-	-	-
Hospitals	26	-	-	-	-	-	-	-
Ambulance Services	27	-	-	-	-	-	-	-
Cemeteries	28	25,542	-	13,169	-	-	-	38,711
--	29	-	-	-	-	-	-	-
Subtotal	30	25,542	-	13,169	-	-	-	38,711
Social and Family Services								
General Assistance	31	-	-	-	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-	-	-	-
Assitance to Children	33	-	-	-	-	-	-	-
Day Nurseries	34	-	-	-	-	-	-	-
--	35	-	-	-	-	-	-	-
Subtotal	36	-	-	-	-	-	-	-
Social Housing	90	-	-	-	-	-	-	-
Recreation and Cultural Services								
Parks and Recreation	37	218,061	-	205,355	329,734	-	-	753,150
Libraries	38	88,574	-	38,464	32,976	-	-	160,014
Other Cultural	39	-	-	-	-	2,350	-	2,350
Subtotal	40	306,635	-	243,819	362,710	2,350	-	915,514
Planning and Development								
Planning and Development	41	-	-	31,953	-	-	-	31,953
Commercial and Industrial	42	-	-	12,665	-	-	-	12,665
Residential Development	43	-	-	-	-	-	-	-
Agriculture and Reforestation	44	-	-	-	-	-	-	-
Tile Drainage and Shoreline Assistance	45	-	-	-	-	-	-	-
--	46	-	-	42,628	-	-	-	42,628
Subtotal	47	-	-	87,246	-	-	-	87,246
Electricity	48	-	-	-	-	-	-	-
Gas	49	-	-	-	-	-	-	-
Telephone	50	-	-	-	-	-	-	-
Total	51	1,503,621	23,530	1,438,742	1,105,634	10,138	-	4,081,665

1999 FINANCIAL INFORMATION RETURN		
	Municipality	
	Shelburne T	5
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ANALYSIS OF CAPITAL OPERATION		
For the year ended December 31, 1999.		
		1
		\$
Unfinanced capital outlay (Unexpended capital financing) at the beginning of the year	1	422,279
Source of Financing		
Contributions from Own Funds		
Revenue Fund	2	901,389
Reserves and Reserve Funds	3	-
Subtotal	4	901,389
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	-
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	32,652
Canada	21	-
Other Municipalities	22	-
Subtotal	23	32,652
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	934,041
Applications		
Own Expenditures		
Short Term Interest Costs	34	-
Other	35	3,657,577
Subtotal	36	3,657,577
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	3,657,577
Unfinanced Capital Outlay (Unexpended capital financing) at the End of the Year	43	3,145,815
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	3,145,815
- Transfers From Reserves and Reserve Funds	47	-
- -	48	-
Total Unfinanced Capital Outlay (Unexpended Capital Financing)	49	3,145,815
* - Amount in Line 18 Raised on Behalf of Other Municipalities	19	-
		-

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF CAPITAL GRANTS AND OWN EXPENDITURES

For the year ended December 31, 1999.

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	-	-	-	12,533
Protection to Persons and Property					
Fire	2	-	-	-	8,271
Police	3	-	-	-	50,186
Conservation Authority	4	-	-	-	-
Protective inspection and control	5	-	-	-	-
Emergency measures	6	-	-	-	-
Subtotal	7	-	-	-	58,457
Transportation services					
Roadways	8	19,608	-	-	981,802
Winter Control	9	-	-	-	-
Transit	10	-	-	-	-
Parking	11	-	-	-	-
Street Lighting	12	-	-	-	12,605
Air Transportation	13	-	-	-	-
--	14	-	-	-	-
Subtotal	15	19,608	-	-	994,407
Environmental services					
Sanitary Sewer System	16	13,044	-	-	2,185,280
Storm Sewer System	17	-	-	-	98,000
Waterworks System	18	-	-	-	73,098
Garbage Collection	19	-	-	-	-
Garbage Disposal	20	-	-	-	34,153
Pollution Control	21	-	-	-	-
--	22	-	-	-	-
Subtotal	23	13,044	-	-	2,390,531
Health Services					
Public Health Services	24	-	-	-	-
Public Health Inspection and Control	25	-	-	-	-
Hospitals	26	-	-	-	-
Ambulance Services	27	-	-	-	-
Cemeteries	28	-	-	-	23,645
--	29	-	-	-	-
Subtotal	30	-	-	-	23,645
Social and Family Services					
General Assistance	31	-	-	-	-
Assistance to Aged Persons	32	-	-	-	-
Assitance to Children	33	-	-	-	-
Day Nurseries	34	-	-	-	-
--	35	-	-	-	-
Subtotal	36	-	-	-	-
		-	-	-	-
Social Housing	90	-	-	-	-
Recreation and Cultural Services					
Parks and Recreation	37	-	-	-	162,638
Libraries	38	-	-	-	15,366
Other Cultural	39	-	-	-	-
Subtotal	40	-	-	-	178,004
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	32,652	-	-	3,657,577

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF NET LONG TERM
LIABILITIES BY FUNCTION

For the year ended December 31, 1999.

Municipality

Shelburne T

			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	18,908	
Transit	10	-	
Parking	11	-	
Street Lighting	12	-	
Air Transportation	13	-	
--	14	-	
Subtotal	15	-	
Environmental services			
Sanitary Sewer System	16	18,908	
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	-	
Social Housing	90	-	
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	-	

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Shelburne T

8
12

			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	18,908
	Subtotal		4	18,908
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: 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	18,908
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	18,908
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	125,073
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	125,073

1999 FINANCIAL INFORMATION RETURN

ANALYSIS OF LONG TERM
LIABILITIES AND COMMITMENTS

For the year ended December 31, 1999.

Municipality

Shelburne T

6. Ontario Clean Water Agency 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. 1999 Debt Charges								
			principal		interest			
			1	2				
			\$	\$				
Recovered from the consolidated revenue fund								
- general tax rates	50	21,092	2,438					
- 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	-	-					
- gas and telephone	57	-	-					
--	56	-	-					
--	58	-	-					
--	59	-	-					
Total	78	21,092	2,438					
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 consolidated revenue fund		recoverable from reserve funds	recoverable from unconsolidated entities		
			principal	interest	principal	interest		
			1	2	3	4	5	6
			\$	\$	\$	\$	\$	\$
2000	61	18,908	700	-	-	-	-	-
2001	62	-	-	-	-	-	-	-
2002	63	-	-	-	-	-	-	-
2003	64	-	-	-	-	-	-	-
2004		-	-	-	-	-	-	-
2005 - 2009	65	-	-	-	-	-	-	-
2010 onwards	79	-	-	-	-	-	-	-
interest to be earned on sinking funds *	69	-	-	-	-	-	-	-
Downtown revitalization program	70	-	-	-	-	-	-	-
Total	71	18,908	700	-	-	-	-	-
* Includes interest to earned on Ontario Clean Water Agency debt retirement funds								
9. Future principal payments on EXPECTED NEW debt								
							1	
							\$	
2000	72	-					-	
2001	73	-					-	
2002	74	-					-	
2003	75	-					-	
2004	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	-	-				-	
Other long term debt refinanced	93	-	-				-	

1999 FINANCIAL INFORMATION RETURN

Municipality

Shelburne T

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CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	total expended	amount of levy raised	share of Provincial grants	share of payments in lieu of taxes	other	total raised	balance at end of year
		1	2	3	4	5	8	9	10	12	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
UPPER TIER											
Included in general tax rate for upper tier purposes											
General levy	1		834,390	-	834,390	-	-	-	-	-	-
Special pupose levies											
Water rate	2		-	-	-	-	-	-	-	-	-
Transit rate	3		-	-	-	-	-	-	-	-	-
Sewer rate	4		-	-	-	-	-	-	-	-	-
Library rate	5		-	-	-	-	-	-	-	-	-
Road rate	6		-	-	-	-	-	-	-	-	-
--	7		-	-	-	-	-	-	-	-	-
--	8		-	-	-	-	-	-	-	-	-
Payments in lieu of taxes	9		36,364	-	36,364	-	-	-	-	-	-
Subtotal levied by tax rate -- general	11	-	870,754	-	870,754	834,390	-	36,364	-	870,754	-
Special purpose levies											
Water	12		-	-	-	-	-	-	-	-	-
Transit	13		-	-	-	-	-	-	-	-	-
Sewer	14		-	-	-	-	-	-	-	-	-
Library	15		-	-	-	-	-	-	-	-	-
--	16		-	-	-	-	-	-	-	-	-
--	17		-	-	-	-	-	-	-	-	-
Subtotal levied by tax rate -- special areas	18	-	-	-	-	-	-	-	-	-	-
Speical charges	19	-	-	-	-	-	-	-	-	-	-
Direct water billings	20	-	-	-	-	-	-	-	-	-	-
Sewer surcharge on direct water billings	21	-	-	-	-	-	-	-	-	-	-
Total region or county	22	-	870,754	-	870,754	834,390	-	36,364	-	870,754	-

1999 FINANCIAL INFORMATION RETURN

Municipality

Shelburne T

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13

CONTINUITY OF UPPER TIER AND SCHOOL BOARD LEVIES

For the year ended December 31, 1999.

		Balance at beginning of year	amounts levied	supplementary taxes	pupils' fees, share of trailer licenses	total expended	amount of levy raised	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	8	9	10	11	
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	
SCHOOL BOARDS	English Language Public DSB (specify)											
	--	62	-	-	-	-	-	-	-	-	-	
	--	63	-	1,099,396	12,534	-	1,111,930	1,100,713	11,217	-	1,111,930	-
French Language Public DSB (specify)												
	--	64	-	-	-	-	-	-	-	-	-	
	--	65	-	1,511	-	-	1,511	1,511	-	-	1,511	-
English Language Catholic DSB (specify)												
	--	93	-	-	-	-	-	-	-	-	-	
	--	94	-	90,670	1,933	-	92,603	92,420	183	-	92,603	-
French Language Catholic DSB (specify)												
	--	95	-	-	-	-	-	-	-	-	-	
	--	96	-	1,976	-	-	1,976	1,976	-	-	1,976	-
	Total school boards	36	-	1,193,553	14,467	-	1,208,020	1,196,620	11,400	-	1,208,020	-

1999 FINANCIAL INFORMATION RETURN

CONTINUITY OF RESERVES
AND RESERVE FUNDS

For the year ended December 31, 1999.

Municipality

Shelburne T

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		1	\$
Balance at the beginning of the year	1	973,873	
Revenues			
Contributions from revenue fund	2	204,245	
Contributions from capital fund	3	-	
Development Charges Act	67	144,076	
Lot levies and subdivider contributions	60	-	
Recreational land (the Planning Act)	61	-	
Investment income - from own funds	5	-	
- other	6	13,948	
--	9	4,068	
--	10	-	
--	11	-	
--	12	-	
Total revenue	13	366,337	
Expenditures			
Transferred to capital fund	14	-	
Transferred to revenue fund	15	494,810	
Charges for long term liabilities - principal and interest	16	-	
--	63	6,608	
--	20	-	
--	21	-	
Total expenditure	22	501,418	
Balance at the end of the year for:			
Reserves	23	550,681	
Reserve Funds	24	288,111	
Total	25	838,792	
Analysed as follows:			
Reserves and discretionary reserve funds:			
Working funds	26	148,500	
Contingencies	27	-	
Ontario Clean Water Agency funds for renewals, etc			
- sewer	28	-	
- water	29	-	
Replacement of equipment	30	93,485	
Sick leave	31	11,030	
Insurance	32	-	
Workers' compensation	33	-	
Capital expenditure - general administration	34	15,306	
- roads	35	-	
- sanitary and storm sewers	36	-	
- parks and recreation	64	86,311	
- library	65	105,978	
- other cultural	66	1,308	
- water	38	18,620	
- transit	39	-	
- housing	40	-	
- industrial development	41	7,250	
- other and unspecified	42	59,555	
Waterworks current purposes	49	-	
Transit current purposes	50	-	
Library current purposes	51	-	
--	52	15,297	
--	53	132,000	
--	54	10,237	
Obligatory reserve funds:			
Development Charges Act	68	111,830	
Lot levies and subdivider contributions	44	-	
Recreational land (the Planning Act)	46	22,085	
Parking revenues	45	-	
Debenture repayment	47	-	
Exchange rate stabilization	48	-	
--	55	-	
--	56	-	
--	57	-	
Total	58	838,792	

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

For the year ended December 31, 1999.

		1	2
		\$	\$
ASSETS			portion of cash not in chartered banks
Current assets			
Cash	1	271,443	-
Accounts receivable			
Canada	2	213,477	
Ontario	3	23,824	
Region or county	4	55,663	
Other municipalities	5	18,680	
School Boards	6	-	portion of taxes
Waterworks	7	208,845	receivable for
Other (including unorganized areas)	8	107,636	business taxes
Taxes receivable			
Current year's levies	9	284,456	
Previous year's levies	10	105,299	-
Prior year's levies	11	52,856	-
Penalties and interest	12	44,125	-
Less allowance for uncollectables (negative)	13	- 5,700	-
Investments			
Canada	14	-	
Provincial	15	-	
Municipal	16	-	
Other	17	93,938	
Other current assets	18	20,329	portion of line 20
Capital outlay to be recovered in future years	19	18,908	for tax sale / tax
Deferred taxes receivable	60	-	registration
Other long term assets	20	-	-
	21	1,513,779	
	Total		

1999 FINANCIAL INFORMATION RETURN

Municipality

ANALYSIS OF CONSOLIDATED
YEAR END BALANCES

Shelburne T

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For the year ended December 31, 1999.

LIABILITIES				portion of loans not from chartered banks
Current Liabilities				
Temporary loans - current purposes	22	3,104,012		-
- capital - Ontario	23	-		
- Canada	24	-		
- Other	25	-		
Accounts payable and accrued liabilities				
Canada	26	-		
Ontario	27	-		
Region or county	28	396		
Other municipalities	29	6,150		
School Boards	30	12,572		
Trade accounts payable	31	678,499		
Other	32	-		
Other current liabilities	33	-		
Net long term liabilities				
Recoverable from the Consolidated Revenue Fund				
- general tax rates	34	18,908		
- 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	838,792		
Accumulated net revenue (deficit)				
General revenue	42	5,901		
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	4,028		
--	53	- 9,664		
--	54	-		
--	55	-		
Region or county	56	-		
School boards	57	-		
Unexpended capital financing / (unfinanced capital outlay)	58	- 3,145,815		
Total	59	1,513,779		

Municipality

Shelburne T

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For the year ended December 31, 1999.

		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	7		
Transit	5	-		
Public Works	6	7		
Health Services	7	-		
Homes for the Aged	8	-		
Other Social Services	9	-		
Parks and Recreation	10	2		
Libraries	11	1		
Planning	12	-		
Total	13	21		
		continuous full time employees December 31		
		other		
		1	2	
		\$	\$	
2. Total expenditures during the year on:				
Wages and salaries	14	881,674	405,550	
Employee benefits	15	108,494	43,024	
		1		
		\$		
3. Reductions of tax roll during the year (lower tier municipalities only)				
Cash collections: Current year's tax	16	3,209,868		
Previous years' tax	17	255,449		
Penalties and interest	18	46,683		
Subtotal	19	3,512,000		
Discounts allowed	20	-		
Tax adjustments under section 421, 441 and 442 of the Municipal Act				
- recoverable from general municipal accounts	25	-		
- recoverable from upper tier	90	-		
- recoverable from school boards	91	-		
Transfers to tax sale and tax registration accounts	26	-		
The Municipal Elderly Residents' Assistance Act - reductions	27	-		
- refunds	28	-		
Tax relief to low income seniors and disabled persons under various Acts including section 373 of the Municipal Act				
- deferrals	92	-		
- cancellations	93	-		
- other	94	-		
Rebates to eligible charities under section 442.1 of the Municipal Act				
- recoverable from general municipal accounts	95	-	-	
- recoverable from upper tier	96	-	-	
- recoverable from school boards	97	-	-	
Rebates under section 442.2 of the Municipal Act				
- commercial properties	98	-		
- industrial properties	99	-		
--	80	-		
Total reductions	29	3,512,000		
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 1999 (lower tier municipalities only)				
Interim billings: Number of installments	31	2		
Due date of first installment (YYYYMMDD)	32	19,990,623		
Due date of last installment (YYYYMMDD)	33	19,990,721		
Final billings: Number of installments	34	2		
Due date of first installment (YYYYMMDD)	35	19,991,118		
Due date of last installment (YYYYMMDD)	36	19,991,214		
		\$		
Supplementary taxes levied with 2000 due date	37	-		
		1		
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 2000	58	-	-	-
in 2001	59	-	-	-
in 2002	60	-	-	-
in 2003	61	-	-	-
in 2004	62	-	-	-
Total	63	-	-	-

STATISTICAL DATA

For the year ended December 31, 1999.

		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	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Water					
In this municipality		39	1,604	424,214	-
In other municipalities (specify municipality)					
--		40	-	-	-
--		41	-	-	-
--		42	-	-	-
--		43	-	-	-
--		64	-	-	-
		number of residential units	1999 billings residential units	all other properties	computer use only
		1	2	3	4
			\$	\$	
Sewer					
In this municipality		44	1,556	545,693	-
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	93,003

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, 1998		67	-	-	-
Approved in 1999		68	-	3,145,815	3,145,815
Financed in 1999		69	-	-	-
No long term financing necessary		70	-	-	-
Approved but not financed as at December 31, 1999		71	-	3,145,815	3,145,815
Applications submitted but not approved as at Decemeber 31, 1999		72	-	-	-

12. Forecast of total revenue fund expenditures						
		2000	2001	2002	2003	2004
		1	2	3	4	5
			\$	\$	\$	\$
73		3,250,000	3,300,000	3,350,000	3,400,000	3,500,000

13. Municipal procurement this year			
		1	2
			\$
Total construction contracts awarded		85	-
Construction contracts awarded at \$100,000 or greater		86	-

ANALYSIS OF USER FEES

Municipality

Shelburne T

For the year ended December 31, 1999.

program / service	FIR Schedule 3 Line No.	unit of measure	minimum rate per unit	maximum rate per unit	annual revenue	comments
		1	2 \$	3 \$	4 \$	5
	1					
Ice rentals	37	2	Hour		137,745	0
refreshment booth	37	3			64,034	0
swimming pool	37	4			37,526	0
Firefighting fees	2	5			48,270	0
	6					
	7					
	8					
	9					
	10					
	11					
	12					
	13					
	14					
	15					
	16					
	17					
	18					
	19					
	20					
	Subtotal	21			287,575	
All other user fees		22			323,319	
	Total	23			610,894	