2021 FINANCIAL INFORMATION RETURN

Municipality: Shelburne T
Tier: Lower-Tier
Area: Dufferin Co

MSO Office: Western Ontario
Asmt Code: 2221
MAH Code: 43402

Submitting: FIR Schedules Only
Version: 2021.01001

DECLARATION OF THE MUNICIPAL TREASURER

Pursuant to the information required by the Province of Ontario under the Municipal Affairs Act, the following schedules are attached:

Schedule	Title		Completion
10	CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE		
12	GRANTS, USER FEES AND SERVICE CHARGES		
20	TAXATION INFORMATION		
22	MUNICIPAL AND SCHOOL BOARD TAXATION		
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26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY		
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY	
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES		
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54	CONSOLIDATED STATEMENT OF CASH FLOW (SELECT DIRECT OR INDIRECT METHOD)		
60	CONTINUITY OF RESERVES AND RESERVE FUNDS		
61	DEVELOPMENT CHARGES RESERVE FUNDS		
62	DEVELOPMENT CHARGES RATES (INCLUDING SPECIAL AREAS)		
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83	NOTES		

For the purposes of this Financial Information Return, the amounts disclosed on the attached schedules are in agreement with the books and records of the municipality and its consolidated entities.

This Financial Information Return has been prepared in accordance with the Financial Information Return instructions.

Questions regarding the information contained in the Schedules should be addressed to:

0020	Name	Carey Holmes
0022	Telephone	519-925-2600 ext 228
0024	Fax	519-925-6134
0028	Email **(Required)**	cholmes@shelburne.ca
0030	Website address of Municipality	www.shelburne.ca
0091	Municipal Auditor	Traci Smith, CPA, CGA
0092	Municipal Audit Firm	BDO Canada LLP
0095	Municipal Auditor's Email **(Required)**	tsmith@nbdo.ca
0090	Municipal Treasurer	Carey Holmes
0093	Municipal Treasurer's Email **(Required)**	cholmes@shelburne.ca
0094	Date	6/1/2022

Signature of Municipal Treasurer

Signature Date

0070	Outstanding In-Year Critical Errors	0
0075	Schedule 54: Cashflow - Direct or Indirect Method Chosen.	INDIRECT
0077	Method used to allocate Program Support to other functions in Schedule 40	Modified Percentage of Total Expenditures
0078	If "Other Method" is selected in line 0077, please describe method of allocating Program Support	

Line	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	3,502	MPAC
0041	Population	8,994	Stats Can
0042	Youth Population	765	Stats Can

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2021

	STATEMENT OF OPERATIONS: REVENUE	Own Purposes Revenue 1 $
	Property Taxation	
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	8,077,218
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	24,159
9940	Subtotal	8,101,377
0510	Estimated tax revenue	1,883
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	421,300
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	100,000
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	521,300
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	336,676
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	752,451
0820	Canada conditional grants (SLC 12 9910 02)	32,926
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	109,187
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)	0
0831	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	105,750
0899	Subtotal	1,336,990
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	335,408
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,109,903
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	39,941
1430	Rents, concessions and franchises	17,271
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	57,212
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	
1610	Other fines	37,604
1620	Penalties and interest on taxes	139,909
1698	Other	
1699	Subtotal	177,513
	Other revenue	
1805	Investment income	101,532
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-41,200
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	1,706,903
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1814	Other Deferred revenue earned	
1830	Donations	29,466
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other — Other	211,601
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	2,008,302
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	

2021.01

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

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for the year ended December 31, 2021

9910	TOTAL Revenues	17,649,888

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2021

Continuity of Accumulated Surplus/(Deficit)

		1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	17,649,888
2020	LESS: Total Expenses (SLC 40 9910 11)	15,403,637
2030	PLUS: Restatement of opening surplus	24,884
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,271,135
2060	Accumulated surplus/(deficit) at the beginning of year	78,563,218
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	78,563,218
2063	Other comprehensive Income (loss)	
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2062 01 + SLC 10 2063 01)	80,834,353

Continuity of Government Business Enterprise Equity

		1 $
6010	Government Business Enterprise Equity, beginning of year	0
6020	PLUS: Net Income for Government Business Enterprise for year	
6060	PLUS:	
6090	Government Business Enterprise Equity, end of year	0

Total of line 0899 includes:

Provincial Gas Tax Funding

		1 $
4018	Provincial Gas Tax for Transit operating expenses.	
4019	Provincial Gas Tax for Transit capital expenses.	
4020	Provincial Gas Tax	0

Total of line 0899 includes:

Canada Community - Building Fund - (Federal Gas Tax)

		1 $
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	105,750
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
4045	Air transportation	
4046	Other	
4047	Short-Line Rail	
4048	Short-Sea Shipping	
	Environmental Services:	
4060	Wastewater collection/conveyance	
4061	Wastewater treatment & disposal	
4062	Urban storm sewer system	
4063	Rural storm sewer system	
4064	Water treatment	
4065	Water distribution/transmission	
4066	Solid waste collection	
4067	Solid waste disposal	
4068	Waste diversion	
4069	Other	
4075	Recreation Facilities - All Other	
4076	Cultural services	
4080	Commercial and industrial	
4081	Broadband Connectivity	
4082	Tourism Infrastructure	
4083	Brownfield Redevelopment	
4084	Other	
4099	Canada Community - Building Fund used for Capital Investments	105,750
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	Canada Community - Building Fund Recognized in the year	105,750

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2021

		Ontario Conditional Grants 1 $	Canada Conditional Grants 2 $	Other Municipalities 3 $	User Fees and Service Charges 4 $	Ontario Grants - Tangible Capital Assets 5 $	Canada Grants - Tangible Capital Assets 6 $	Other Municipalities - Tangible Capital Assets 7 $
0299	General government				30,531		109,187	
	Protection services							
0410	Fire				58,845			
0420	Police	34,887			22,744			
0421	Court Security							
0422	Prisoner Transportation							
0430	Conservation authority							
0440	Protective inspection and control							
0445	Building permit and inspection services							
0450	Emergency measures							
0460	Provincial Offences Act (POA)							
0498	Other							
0499	Subtotal	34,887	0	0	81,589	0	0	0
	Transportation services							
0611	Roads - Paved	5,987			12,488	752,451		
0612	Roads - Unpaved							
0613	Roads - Bridges and Culverts							
0614	Roads - Traffic Operations & Roadside							
0621	Winter Control - Except sidewalks, Parking Lots							
0622	Winter Control - Sidewalks, Parking Lots Only.							
0631	Transit - Conventional							
0632	Transit - Disabled & special needs							
0640	Parking							
0650	Street lighting							
0660	Air transportation							
0698	Other							
0699	Subtotal	5,987	0	0	12,488	752,451	0	0
	Environmental services							
0811	Wastewater collection/conveyance.				2,190,355			
0812	Wastewater treatment & disposal							
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment				1,813,166			
0832	Water distribution/transmission							
0840	Solid waste collection				37,471			
0850	Solid waste disposal							
0860	Waste diversion							
0898	Other							
0899	Subtotal	0	0	0	4,040,992	0	0	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				48,909			
1098	Other							
1099	Subtotal	0	0	0	48,909	0	0	0
	Social and family services							
1210	General assistance							
1220	Assistance to aged persons							
1230	Child care							
1298	Other							
1299	Subtotal	0	0	0	0	0	0	0
	Social Housing							
1410	Public Housing							
1420	Non - Profit/Cooperative Housing							
1430	Rent Supplement Programs							
1497	Other							
1498	Other							
1499	Subtotal	0	0	0	0	0	0	0
	Recreation and cultural services							
1610	Parks				1,518			
1620	Recreation programs							
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other	5,217	32,926	184,990	278,938			
1640	Libraries	9,888		150,418	1,798			
1645	Museums							
1650	Cultural services	273,513						
1698	Other							
1699	Subtotal	288,618	32,926	335,408	282,254	0	0	0
	Planning and development							
1810	Planning and zoning				613,140			
1820	Commercial and industrial	7,184						
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	Subtotal	7,184	0	0	613,140	0	0	0
1910	Other							
9910	TOTAL	336,676	32,926	335,408	5,109,903	752,451	109,187	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2021

General Information

1. Optional Property Classes in Effect	2
	Y or N
0202 N New Multi-Residential	Y
0205 G Parking Lot (Includes CJ, CR, CX, CY, CZ)	Y
0210 D Office Building	N
0215 S Shopping Centre	Y
0220 L Large Industrial	N
0225 Other	N

2. Capping Parameters and Results	Exit capping immediately	Decrease - Percentage Retained	Tax Adjustment - Increasers	Net Class Impact	Annualized Tax Limit	CVA Tax Limit	CVA Threshold Value for Protected Properties	CVA Threshold Value for Clawed Back Properties	Exclude Properties Previously at CVA Tax	Exclude Properties that go from Capped to Clawed Back	Exclude Properties that go from Clawed Back to Capped
	1	2	3	4	5	6	7	8	9	10	11
	Y or N	%	$	$	%	%	$	$	Y or N	Y or N	Y or N
0320 M Multi-Residential	Y										
0330 C Commercial	Y										
0340 I Industrial	Y										

3. Graduated Taxation (Tax Bands)	Grad. Tax Rates in Effect?	Number of Tax Bands	Low Band: CVA Boundary	Low Band: % of Highest Band Rate	Middle Band: CVA Boundary	Middle Band: % of Highest Band Rate
	2	3	4	5	6	7
	Y or N	#	$	%	$	%
0610 C Commercial	N					
0611 G Parking Lot	N					
0612 D Office Building	N					
0613 S Shopping Centre	N					
0620 I Industrial	N					
0621 L Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)	Phase-In Program in Effect?	Year Current Phase-In Initiated	Term of Current Phase-In
	2	3	4
	Y or N	Year	# of Yrs
0805 R Residential	N		
0810 M Multi-Residential	N		
0815 N New Multi-Residential	N		
0820 C Commercial (Includes G, D, S)	N		
0840 I Industrial (Includes L)	N		
0850 F Farmland	N		
0855 T Managed Forest	N		
0860 P Pipeline	N		

5. Rebates for Eligible Charities	2
	%
1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)	

6. Property Tax Due Dates for Current Year To be completed by Single/Lower-tier Municipalities Only	INTERIM Billing Installments: Installments	INTERIM: First Due Date	INTERIM: Last Due Date	FINAL Billing Installments: Installments	FINAL: First Due Date	FINAL: Last Due Date
	2	3	4	5	6	7
	#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210 R Residential	2	20210218	20210520	2	20210919	20211121
1220 M Multi-Residential	2	20210218	20210520	2	20210919	20211121
1230 F Farmland	2	20210218	20210520	2	20210919	20211121
1240 T Managed Forest	2	20210218	20210520	2	20210919	20211121
1250 C Commercial	2	20210218	20210520	2	20210919	20211121
1260 I Industrial	2	20210218	20210520	2	20210919	20211121
1270 P Pipeline	2	20210218	20210520	2	20210919	20211121
1298 Other						

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2021

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	975,354,600	7,835,637	3,840,634	2,281,116	13,957,387

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Shelburne T														
0010	RT	0	Residential	Full Occupied	1.000000	100%	849,137,300	849,137,300	0.741710%	0.363549%	0.153000%	1.258259%	6,298,136	3,087,030	1,299,180	10,684,346
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	16,332,200	16,332,200	1.483421%	0.727098%	0.153000%	2.363519%	242,275	118,751	24,988	386,014
0110	FT	0	Farmland	Full Occupied	0.220000	100%	1,186,500	1,186,500	0.163176%	0.079981%	0.038250%	0.281407%	1,936	949	454	3,339
0210	CT	0	Commercial	Full Occupied	1.220000	100%	43,075,400	43,075,400	0.904887%	0.443530%	0.880000%	2.228417%	389,784	191,052	379,064	959,900
0240	CU	0	Commercial	Excess Land	1.220000	70%	1,037,100	1,037,100	0.633421%	0.310471%	0.880000%	1.823892%	6,569	3,220	9,126	18,915
0270	CX	0	Commercial	Vacant Land	1.220000	70%	1,784,000	1,784,000	0.633421%	0.310471%	0.880000%	1.823892%	11,300	5,539	15,699	32,538
0310	GT	0	Parking Lot	Full Occupied	1.220000	100%	123,000	123,000	0.904887%	0.443530%	0.880000%	2.228417%	1,113	546	1,082	2,741
0340	ST	0	Shopping Centre	Full Occupied	1.220000	100%	1,698,500	1,698,500	0.904887%	0.443530%	0.880000%	2.228417%	15,370	7,533	14,947	37,850
0510	IT	0	Industrial	Full Occupied	2.198400	100%	12,645,300	12,645,300	1.630576%	0.799226%	0.880000%	3.309802%	206,191	101,065	111,279	418,535
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.198400	100%	113,000	113,000	1.630576%	0.799226%	1.250000%	3.679802%	1,843	903	1,413	4,159
0540	IU	0	Industrial	Excess Land	2.198400	70%	346,100	346,100	1.141403%	0.559458%	0.880000%	2.580861%	3,950	1,936	3,046	8,932
0570	IX	0	Industrial	Vacant Land	2.198400	70%	4,197,000	4,197,000	1.141403%	0.559458%	0.880000%	2.580861%	47,905	23,480	36,934	108,319
0610	LT	0	Large Industrial	Full Occupied	2.198400	100%	24,154,000	24,154,000	1.630576%	0.799226%	0.880000%	3.309802%	393,849	193,045	212,555	799,449
0710	PT	0	Pipeline	Full Occupied	0.842100	100%	1,977,000	1,977,000	0.624594%	0.306145%	0.856022%	1.786761%	12,348	6,052	16,924	35,324
2140	JT	0	Industrial, NConstr.	Full Occupied	2.198400	100%	6,461,000	6,461,000	1.630576%	0.799226%	0.880000%	3.309802%	105,352	51,638	56,857	213,847
2440	XT	0	Commercial, NConstr.	Full Occupied	1.220000	100%	10,125,200	10,125,200	0.904887%	0.443530%	0.880000%	2.228417%	91,622	44,908	89,102	225,632
2445	XU	0	Commercial, NConstr.	Excess Land	1.220000	70%	962,000	962,000	0.633421%	0.310471%	0.880000%	1.823892%	6,094	2,987	8,466	17,547
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			975,354,600	975,354,600					7,835,637	3,840,634	2,281,116	13,957,387

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2021

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9499	TOTAL	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	Phase-In Taxable Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal Taxes LT / ST	Municipal Taxes UT	Education Taxes	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
4001															
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
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												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0					0			0

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MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2021

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

		LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9699	TOTAL		0		0

	RTC RTO 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	Phase-In Taxable Assessment 16 $	Tax Rates LT / ST 8 0.xxxxxx%	Tax Rates UT 9 0.xxxxxx%	Tax Rates EDUC 10 0.xxxxxx%	Tax Rates TOTAL 11 0.xxxxxx%	Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 15 $
6001															
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
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													0		0
													0		0
9601				Subtotal			0						0		0

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Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2021

		Municipal Taxes		Education	TOTAL
		LT / ST	UT	Taxes	
		12	13	14	15
		$	$	$	$
	4. ADJUSTMENTS TO TAXATION				
7010	Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)				0
	5. SUPPLEMENTARY TAXES				
9799	Total of all supplementary taxes (Supps, Omits, Section 359)	306,791	150,401	85,755	542,947
	6. AMOUNT LEVIED BY TAX RATE				
9910	TOTAL Levied by Tax Rate	8,142,428	3,991,035	2,366,871	14,500,334
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	10,500			10,500
8097	Other				0
9890	Subtotal	10,500	0	0	10,500
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	Subtotal	0	0	0	0
	9. TOTAL AMOUNT LEVIED				
9990	TOTAL Levies	8,152,928	3,991,035	2,366,871	14,510,834

2021.01001

FIR2021: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2021

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	4,189,400	37,909	18,582	25,505	81,996

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Shelburne T														
1210	CF	0	Commercial	PIL: Full Occupied	1.220000	100%	2,777,400	2,777,400	0.904887%	0.443530%	0.918303%	2.266720%	25,132	12,319	25,505	62,956
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.220000	100%	1,412,000	1,412,000	0.904887%	0.443530%		1.348417%	12,777	6,263	0	19,040
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201				Subtotal			4,189,400	4,189,400					37,909	18,582	25,505	81,996

FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2021

2. LOWER-TIER / SINGLE-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9499	TOTAL	0			0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phase-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
4001															
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
												0			0
9401				Subtotal			0					0			0

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FIR2021: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2021

3. UPPER-TIER SPECIAL AREA PAYMENTS-IN-LIEU INFORMATION

		LT/ST PILS	UT PILS	Education PILS	TOTAL
9699	TOTAL		0		0

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
6001															
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
													0		0
9601				Subtotal			0						0		0

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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2021

		Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate	37,909	18,582	25,505	81,996
	6. AMOUNTS ADDED TO PAYMENTS-IN-LIEU				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area				0
8097	Other				0
9890	Subtotal	0	0	0	0
	7. OTHER PAYMENTS-IN-LIEU AMOUNTS				
8045	Railway rights-of-way (RTC = W) - from Ontario Enterprises				0
8046	Railway rights-of-way (RTC = W) - from Province				0
8050	Utility transmission and utility corridors (RTC = U) - from Ontario Enterprises	3,225			3,225
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	Subtotal	3,225	0	0	3,225
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	41,134	18,582	25,505	85,221

FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2021

1. Municipal and School Board Taxation

		TOTAL	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
9010	Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)	100.000%	79.216%	2.452%	18.076%	0.256%	0.000%

	Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	849,137,300	849,137,300	849,137,300	849,137,300	10,684,346	6,298,136	3,087,030	1,299,180	1,222,604	2,845	73,207	524	
0050	Multi-residential	16,332,200	32,664,400	16,332,200	32,664,400	386,014	242,275	118,751	24,988	24,178	64	739	7	
0110	Farmland	1,186,500	261,030	1,186,500	261,030	3,339	1,936	949	454	454				
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	Subtotal	866,656,000	882,062,730	866,656,000	882,062,730	11,073,699	6,542,347	3,206,730	1,324,622	1,247,236	2,909	73,946	531	0
0210	Commercial	45,896,500	54,961,207	45,896,500	54,961,207	1,011,353	407,653	199,811	403,889	319,945	9,903	73,007	1,034	0
0215	Commercial New Construction.	11,087,200	13,174,292	11,087,200	13,174,292	243,179	97,716	47,895	97,568	77,289	2,392	17,636	250	0
0310	Parking Lot	123,000	150,060	123,000	150,060	2,741	1,113	546	1,082	857	27	196	3	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructio	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	1,698,500	2,072,170	1,698,500	2,072,170	37,850	15,370	7,533	14,947	11,840	367	2,702	38	0
0345	Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	58,805,200	70,357,729	58,805,200	70,357,729	1,295,123	521,852	255,785	517,486	409,932	12,689	93,541	1,325	0
0510	Industrial	17,301,400	35,039,132	17,301,400	35,039,132	539,945	259,889	127,384	152,672	120,941	3,744	27,597	391	0
0515	Industrial New Construction.	6,461,000	14,203,862	6,461,000	14,203,862	213,847	105,352	51,638	56,857	45,040	1,394	10,277	146	0
0610	Large Industrial	24,154,000	53,100,154	24,154,000	53,100,154	799,449	393,849	193,045	212,555	168,378	5,212	38,421	544	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	47,916,400	102,343,148	47,916,400	102,343,148	1,553,241	759,090	372,067	422,084	334,358	10,349	76,296	1,081	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	1,977,000	1,664,832	1,977,000	1,664,832	35,324	12,348	6,052	16,924	13,407	415	3,059	43	0
0810	Other Property Classes	0	0	0	0	0	0	0	0					
9160	Adj. for shared PIL properties					0	0	0	0					
9170	Supplementary Taxes					542,947	306,791	150,401	85,755	77,729	753	6,775	498	
9180	Total Levied by Rate					14,500,334	8,142,428	3,991,035	2,366,871	2,082,661	27,115	253,617	3,478	0
9190	Amts Added to Tax Bill					10,500	10,500	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	975,354,600	1,056,428,440	975,354,600	1,056,428,440	14,510,834	8,152,928	3,991,035	2,366,871	2,082,661	27,115	253,617	3,478	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
							LT / ST	UT	
		16	2	18	17	3	4	5	6
		$	$	$	$	$	$	$	$
1010	Residential	0	0	0	0	0	0	0	0
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	Subtotal	0	0	0	0	0	0	0	0
1210	Commercial	4,189,400	5,111,068	4,189,400	5,111,068	81,996	37,909	18,582	25,505
1215	Commercial New Construction	0	0	0	0	0	0	0	0
1310	Parking Lot	0	0	0	0	0	0	0	0
1320	Office Building	0	0	0	0	0	0	0	0
1325	Office Building New Constructio	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220	Subtotal	4,189,400	5,111,068	4,189,400	5,111,068	81,996	37,909	18,582	25,505
1510	Industrial	0	0	0	0	0	0	0	0
1515	Industrial New Construction.	0	0	0	0	0	0	0	0
1610	Large Industrial	0	0	0	0	0	0	0	0
1615	Large Industrial New Construct	0	0	0	0	0	0	0	0
9230	Subtotal	0	0	0	0	0	0	0	0
1705	Landfill	0	0	0	0	0	0	0	0
1718	Pipelines	0	0	0	0	0	0	0	0
1810	Other Property Classes	0	0	0	0	0	0	0	0
9270	Supplementary PILS					0	0	0	0
9280	Total Levied by Rate					81,996	37,909	18,582	25,505
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					3,225	3,225	0	0
9299	TOTAL before Adj.	4,189,400	5,111,068	4,189,400	5,111,068	85,221	41,134	18,582	25,505

Part 3 contains Distribution of PILS by School Boards

FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2021

3. Payments-In-Lieu of Taxation: Distribution of Entitlements

	Source of PILS	PILS Levied			TOTAL PILS Levied	Adjustment to PILS Levied	TOTAL PIL Entitlement	Distrib. of PIL Entitlement in Col. 7			Distribution of Education PILS in column 10 by School Board				
		LT / ST	UT	Education				LT / ST	UT	Education	English - Public	French - Public	English - Separate	French - Separate	Other
		3	4	5	2	6	7	8	9	10	11	12	13	14	15
		$	$	$	$	$	$	$	$	$	$	$	$	$	$
5010	Canada				0		0								
5020	Canada Enterprises	16,337			16,337		16,337	16,337							
	Ontario														
	Municipal Tax Assist. Act														
5210	Prev. Exempt Properties				0		0								
5220	Other Mun. Tax Asst. Act				0		0								
5230	Inst. Payments - Heads and Beds	0	0	0	0		0								
5232	Railway Rights-of-way	0	0	0	0		0								
5234	Utility Corridors/Transmission	0	0	0	0		0								
5236	Hydro-Electric Power Dams	0	0	0	0		0								
5240	Other				0		0								
	Ontario Enterprises														
5410	Ontario Mortgage and Housing Corporation		19,484		19,484		19,484		19,484						
5430	Liquor Control Board of Ont.	4,597			4,597		4,597	4,597							
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	3,225	0	0	3,225		3,225	3,225							
5437	Ontario Lottery and Gaming Corp.				0		0								
5460	Other				0		0								
5610	Municipal Enterprises				0		0								
5910	Other Muns and Enterprises				0		0								
5950	Amounts Added to PIL	0	0	0	0		0								
9599	TOTAL	24,159	19,484	0	43,643	0	43,643	24,159	19,484	0	0	0	0	0	0

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FIR2021: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES

for the year ended December 31, 2021

Code		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	General government											
0240	Governance	143,804		4,543	8,040				156,387		3,617	160,004
0250	Corporate Management	873,068		252,175	215,434	9,192		63,887	1,413,756		31,201	1,444,957
0260	Program Support	133,220		146,218	11,296				290,734		-290,734	0
0299	Subtotal	1,150,092	0	402,936	234,770	9,192	0	63,887	1,860,877	0	-255,916	1,604,961
	Protection services											
0410	Fire	184,468		122,425				112,831	419,724		7,521	427,245
0420	Police	1,069,453		200,839	2,621,662			42,120	3,934,074		89,960	4,024,034
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority						52,713		52,713			52,713
0440	Protective inspection and control	80,933		7,205				3,254	91,392		2,037	93,429
0445	Building permit and inspection services								0			0
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other: Crossing Guards	60,330							60,330		1,394	61,724
0499	Subtotal	1,395,184	0	330,469	2,621,662	0	52,713	158,205	4,558,233	0	100,912	4,659,145
	Transportation services											
0611	Roads - Paved	512,626	16,182	377,787	36,552			739,584	1,682,731		21,426	1,704,157
0612	Roads - Unpaved			10,998					10,998		254	11,252
0613	Roads - Bridges and Culverts								0			0
0614	Roads - Traffic Operations & Roadside			132,325					132,325		3,059	135,384
0621	Winter Control - Except sidewalks, Parking Lots	161,902		103,624					265,526		5,929	271,455
0622	Winter Control - Sidewalks, Parking Lots Only								0			0
0631	Transit - Conventional			28,277					28,277		654	28,931
0632	Transit - Disabled & special needs								0			0
0640	Parking								0			0
0650	Street lighting			156,264					156,264		3,612	159,876
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	674,528	16,182	809,275	36,552	0	0	739,584	2,276,121	0	34,934	2,311,055
	Environmental services											
0811	Wastewater collection/conveyance	129,713	59,517	435,206	607,362			1,075,666	2,307,464		27,097	2,334,561
0812	Wastewater treatment & disposal								0			0
0821	Urban storm sewer system	9,289		2,261	14,348				25,898		599	26,497
0822	Rural storm sewer system								0			0
0831	Water treatment	220,621	59,955	351,378	666,295				1,298,249		30,008	1,328,257
0832	Water distribution/transmission								0			0
0840	Solid waste collection	22,361		760	30,801				53,922		1,246	55,168
0850	Solid waste disposal								0			0
0860	Waste diversion								0			0
0898	Other								0			0
0899	Subtotal	381,984	119,472	789,605	1,318,806	0	0	1,075,666	3,685,533	0	58,950	3,744,483
	Health services											
1010	Public health services								0			0
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	74,193		9,354				1,011	84,558		1,931	86,489
1098	Other								0			0
1099	Subtotal	74,193	0	9,354	0	0	0	1,011	84,558	0	1,931	86,489
	Social and family services											
1210	General assistance								0			0
1220	Assistance to aged persons								0			0
1230	Child care								0			0
1298	Other								0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0

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FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2021

		Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	Social Housing											
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	210,197		96,381				300,041	606,619		7,086	613,705
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	472,873		250,497			1,259		724,629		16,720	741,349
1640	Libraries	238,756		76,340				69,160	384,256		7,283	391,539
1645	Museums								0			0
1650	Cultural services	5,681		28,283			7,100		41,064		785	41,849
1698	Other								0			0
1699	Subtotal	927,507	0	451,501	0	0	8,359	369,201	1,756,568	0	31,874	1,788,442
	Planning and development											
1810	Planning and zoning	217,370		97,948	711,421				1,026,739		23,732	1,050,471
1820	Commercial and Industrial	84,448		70,560					155,008		3,583	158,591
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	301,818	0	168,508	711,421	0	0	0	1,181,747	0	27,315	1,209,062
1910	Other								0			0
9910	TOTAL	4,905,306	135,654	2,961,648	4,923,211	9,192	61,072	2,407,554	15,403,637	0	0	15,403,637

FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2021

Additional information contained in Schedule 40

		1 $
	Total of column 1 includes:	
5010	Salaries and wages	4,109,641
5020	Employee benefits	795,665
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,905,306
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,905,306
	Total of column 3 includes:	
5110	Amounts for tax write-offs reported in SLC 40 0250 03	
	Total of column 4 includes:	
5210	Municipal Property Assessment Corporation (MPAC)	
	Total of column 5 includes:	
5610	Short term interest costs	
	Total of column 6 includes:	
5810	Grants to charitable and non-profit organizations	
5820	Grants to universities and colleges	
	Contributions to UNCONSOLIDATED joint local boards	
5840	Health unit	
5850	District Social Services Administration Board (DSSAB)	
5860	Consolidated Municipal Service Manager (CMSM)	
5870	Homes for the aged	
5880	Recreation boards	
5890	Fire area boards	
5895	Other	
5896	Other	
5897	Other	
5898	Other	
	Tourism	
5991	Specify	
5992	Specify	
5993	Specify	
	Total of column 11 includes:	
6009	Total COVID-19 Expenses as reported on SLC 40 9910 11	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

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FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

Code	Description	2021 Opening Net Book Value	COST: 2021 Opening Cost Balance	COST: Additions and Betterments	COST: Disposals	COST: Write Downs	COST: 2021 Closing Cost Balance	AMORTIZATION: 2021 Opening Amortization Balance	AMORTIZATION: Annual Amortization	AMORTIZATION: Amortization Disposal	AMORTIZATION: 2021 Closing Amortization Balance	2021 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
0299	General government	2,733,760	4,186,079	329,403	7,764		4,507,718	1,452,319	63,887	2,174	1,514,032	2,993,686
	Protection services											
0410	Fire	945,440	1,996,891	76,956			2,073,847	1,051,451	112,831		1,164,282	909,565
0420	Police	210,937	815,389		352,663		462,726	604,452	42,120	296,449	350,123	112,603
0421	Court Security	0	0				0	0			0	0
0422	Prisoner Transportation	0	0				0	0			0	0
0430	Conservation authority	0	0				0	0			0	0
0440	Protective inspection and control	17,895	61,965				61,965	44,070	3,254		47,324	14,641
0445	Building permit and inspection services	0	0				0	0			0	0
0450	Emergency measures	0	0				0	0			0	0
0460	Provincial Offences Act (POA)	0	0				0	0			0	0
0498	Other	0	0				0	0			0	0
0499	Subtotal	1,174,272	2,874,245	76,956	352,663	0	2,598,538	1,699,973	158,205	296,449	1,561,729	1,036,809
	Transportation services											
0611	Roads - Paved	17,329,729	25,107,515	902,507			26,010,022	7,777,786	515,197		8,292,983	17,717,039
0612	Roads - Unpaved	212,775	234,770		420		234,350	21,995	4,588	420	26,163	208,187
0613	Roads - Bridges and Culverts	572,919	1,392,174				1,392,174	819,255	27,918		847,173	545,001
0614	Roads - Traffic Operations & Roadside	405,317	1,424,211	179,883	337,100		1,266,994	1,018,894	191,881	308,632	902,143	364,851
0621	Winter Control - Except sidewalks, Parking Lots	0	0				0	0			0	0
0622	Winter Control - Sidewalks, Parking Lots Only	0	0				0	0			0	0
0631	Transit - Conventional	0	0				0	0			0	0
0632	Transit - Disabled & special needs	0	0				0	0			0	0
0640	Parking	0	0				0	0			0	0
0650	Street lighting	0	0				0	0			0	0
0660	Air transportation	0	0				0	0			0	0
0698	Other	0	0				0	0			0	0
0699	Subtotal	18,520,740	28,158,670	1,082,390	337,520	0	28,903,540	9,637,930	739,584	309,052	10,068,462	18,835,078
	Environmental services											
0811	Wastewater collection/conveyance	15,861,468	24,329,398	66,662			24,396,060	8,467,930	463,143		8,931,073	15,464,987
0812	Wastewater treatment & disposal	0	0				0	0			0	0
0821	Urban storm sewer system	8,906,226	10,451,640				10,451,640	1,545,414	123,967		1,669,381	8,782,259
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	15,096,830	20,924,573	291,838	40,704		21,175,707	5,827,743	488,556	20,352	6,295,947	14,879,760
0832	Water distribution/transmission	0	0				0	0			0	0
0840	Solid waste collection	0	0				0	0			0	0
0850	Solid waste disposal	0	0				0	0			0	0
0860	Waste diversion	0	0				0	0			0	0
0898	Other	0	0				0	0			0	0
0899	Subtotal	39,864,524	55,705,611	358,500	40,704	0	56,023,407	15,841,087	1,075,666	20,352	16,896,401	39,127,006
	Health services											
1010	Public health services	0	0				0	0			0	0
1020	Hospitals	0	0				0	0			0	0
1030	Ambulance services	0	0				0	0			0	0
1035	Ambulance dispatch	0	0				0	0			0	0
1040	Cemeteries	37,486	73,014				73,014	35,528	1,011		36,539	36,475
1098	Other	0	0				0	0			0	0
1099	Subtotal	37,486	73,014	0	0	0	73,014	35,528	1,011	0	36,539	36,475
	Social and family services											
1210	General assistance	0	0				0	0			0	0
1220	Assistance to aged persons	0	0				0	0			0	0
1230	Child care	0	0				0	0			0	0
1298	Other	0	0				0	0			0	0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Social Housing											
1410	Public Housing	0	0				0	0			0	0
1420	Non-Profit/Cooperative Housing	0	0				0	0			0	0
1430	Rent Supplement Programs	0	0				0	0			0	0
1497	Other	0	0				0	0			0	0
1498	Other	0	0				0	0			0	0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0

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FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2021 Opening Net Book Value	2021 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2021 Closing Cost Balance	2021 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2021 Closing Amortization Balance	2021 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
	Recreation and cultural services											
1610	Parks	5,380,689	6,362,695	28,115			6,390,810	982,006	148,222		1,130,228	5,260,582
1620	Recreation programs	0	0				0	0			0	0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0	0				0	0			0	0
1634	Rec. Fac. - All Other	1,892,372	5,634,528	34,329			5,668,857	3,742,156	151,819		3,893,975	1,774,882
1640	Libraries	1,438,603	2,126,375	61,092	42,271		2,145,196	687,772	69,160	42,271	714,661	1,430,535
1645	Museums	0	0				0	0			0	0
1650	Cultural services	0	0				0	0			0	0
1698	Other	0	0				0	0			0	0
1699	Subtotal	8,711,664	14,123,598	123,536	42,271	0	14,204,863	5,411,934	369,201	42,271	5,738,864	8,465,999
	Planning and development											
1810	Planning and zoning	0	0				0	0			0	0
1820	Commercial and Industrial	0	0				0	0			0	0
1830	Residential development	0	0				0	0			0	0
1840	Agriculture and reforestation	0	0				0	0			0	0
1850	Tile drainage/shoreline assistance	0	0				0	0			0	0
1898	Other	0	0				0	0			0	0
1899	Subtotal	0	0	0	0	0	0	0	0	0	0	0
1910	Other	0	0				0	0			0	0
9910	Total Tangible Capital Assets	71,042,446	105,121,217	1,970,785	780,922	0	106,311,080	34,078,771	2,407,554	670,298	35,816,027	70,495,053

FIR2021: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2021

SEGMENTED BY ASSET CLASS

	General Capital Assets	2021 Opening Net Book Value (NBV) 1 $	2021 Closing Net Book Value (NBV) 11 $
2005	Land	4,846,403	4,866,025
2010	Land Improvements	3,706,735	3,567,454
2020	Buildings	14,470,948	14,251,775
2030	Machinery & Equipment	2,353,497	2,476,274
2040	Vehicles	878,287	700,517
2097	Other	0	
2098	Other	0	
2099	Total General Capital Assets	26,255,870	25,862,045

	Infrastructure Assets	2021 Opening Net Book Value (NBV) 1 $	2021 Closing Net Book Value (NBV) 11 $
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	44,786,576	44,633,008
2297	Other	0	
2298	Other	0	
2299	Total Infrastructure Assets	44,786,576	44,633,008
9920	Total Tangible Capital Assets	71,042,446	70,495,053
2405	Construction-in-progress	199,371	1,947,020
9921	Total Tangible Capital Assets and Construction-in-progress	71,241,817	72,442,073

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FIR2021: Shelburne T

Schedule 51

Asmt Code: 2221

MAH Code: 43402

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2021

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2021 Opening Balance	Expenditures in 2021	Less Assets Capitalized	2021 Closing Balance
		1	2	3	4
		$	$	$	$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	53,036	1,447,085	665,236	834,885
0612	Roads - Unpaved	0			0
0613	Roads - Bridges and Culverts	0			0
0614	Roadways - Traffic Operations & Roadside	0			0
0621	Winter Control - Except sidewalks, Parking Lots	0			0
0622	Winter Control - Sidewalks, Parking Lots Only	0			0
0631	Transit - Conventional	0			0
0632	Transit - Disabled & special needs	0			0
0640	Parking	0			0
0650	Street lighting	0			0
0660	Air transportation	0			0
0698	Other	0			0
0699	Subtotal	53,036	1,447,085	665,236	834,885
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0	12,855		12,855
0832	Water distribution/transmission	146,335	949,594		1,095,929
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	146,335	962,449	0	1,108,784
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0	3,351		3,351
1620	Recreation programs	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill	0			0
1634	Rec. Fac. - All Other	0			0
1640	Libraries	0			0
1645	Museums	0			0
1650	Cultural services	0			0
1698	Other	0			0
1699	Subtotal	0	3,351	0	3,351
	Planning and development				
1810	Planning and zoning	0			0
1820	Commercial and Industrial	0			0
1830	Residential development	0			0
1840	Agriculture and reforestation	0			0
1850	Tile drainage/shoreline assistance	0			0
1898	Other	0			0
1899	Subtotal	0	0	0	0
1910	Other	0			0
9910	Total Construction-In-Progress	199,371	2,412,885	665,236	1,947,020

FIR2021: Shelburne T

Schedule 53

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS

for the year ended December 31, 2021

CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT)

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,271,135
1020	Acquisition of tangible capital assets	-3,718,434
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,407,554
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	41,200
1050	Proceeds on sale of tangible capital assets	69,424
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	-1,200,256
1210	Change in supplies inventories	-23,762
1220	Change in prepaid expenses	-357
1230	Other	
1299	Subtotal	-24,119
1410	(Increase)/decrease in net financial assets/net debt	1,046,760
1420	Net financial assets (net debt), beginning of year	7,242,793
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	8,289,553

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1 $
	Long Term Liabilities Incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	1,628,226
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08).	1,706,903
0416	Recreation land (The Planning Act) (SLC 60 1032 01).	0
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	3,335,129
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	109,187
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01).	752,451
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01).	105,750
0445	Provincial Gas Tax (SLC 10 4019 01).	0
0502	Subtotal	967,388
0499	Subtotal	4,302,517
0610	Contributed (Donated) tangible capital assets	0
9920	Total Capital Financing	4,302,517
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	584,083

FIR2021: Shelburne T

Schedule 54

Asmt Code: 2221

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

MAH Code: 43402

for the year ended December 31, 2021

* Municipalities must choose either the direct or indirect method. If indirect method is chosen, please use Schedule 54B.

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

		2021 Actual 1 $
	Operating Transactions	
	Cash received from	
0210	Taxes	
0220	Transfers	
0230	User Fees	
0240	Fees, Permits, Licenses and Fines	
0250	Enterprises.	
0260	Investments	
0298	Other	
0299	Subtotal	0
	Cash paid for	
0410	Salaries, Wages and Employment Contracts and Benefits	
0420	Material and Supplies	
0430	Contracted Services	
0440	Financing Charges	
0450	External Transfers	
0498	Other	
0499	Subtotal	0
2099	Cash provided by operating transactions	0
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	
0620	Cash used to acquire tangible capital assets	
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	0
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	
0898	Other	
0899	Cash provided by / (applied to) investing transactions	0
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	0
1210	Increase in cash and cash equivalents	0
1220	Cash and cash equivalents, beginning of year	0
9920	Cash and cash equivalents, end of year	0

		2021 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	0

		1 $
	Cash:	
1501	Unrestricted	
1502	Restricted	
1503	Unallocated	
9950	Cash and cash equivalents, end of year	0

FIR2021: Shelburne T

Schedule 54

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2021

* Municipalities must choose either the direct or indirect method. If direct method is chosen, please use Schedule 54A.

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

		2021 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,271,135
2020	Non-cash items including amortization	2,390,846
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	599,975
2030	Prepaid expenses	-357
2040	Change in deferred revenue	4,111,025
2096	Other	
2097	Other	
2098	Other	
2099	Cash provided by operating transactions	9,372,624
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	69,424
0620	Cash used to acquire tangible capital assets	-3,718,434
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	-3,649,010
	Investing Transactions	
0810	Proceeds from portfolio investments	154,242
0820	Portfolio investments	-1,205,023
0898	Other	
0899	Cash provided by / (applied to) investing transactions	-1,050,781
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-448,694
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	-448,694
1210	Increase in cash and cash equivalents	4,224,139
1220	Cash and cash equivalents, beginning of year	21,719,320
9920	Cash and cash equivalents, end of year	25,943,459

		2021 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	25,943,459
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	25,943,459

		1 $
	Cash:	
1501	Unrestricted	11,618,772
1502	Restricted	14,324,687
1503	Unallocated	
9950	Cash and cash equivalents, end of year	25,943,459

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FIR2021: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2021

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		$	$	$
0299	Balance, beginning of year	9,960,167	370,257	12,282,904
0310	Allocation of Surplus		86,793	2,944,939
0315	Allocation of Surplus : for operating		86,793	2,784,478
0320	Allocation of Surplus : for capital			160,461
	Development Charges Act			
0610	Non-discounted services	5,438,498		
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	5,438,498		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	73,093	33	
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862	Canada Community - Building Fund (Federal Gas Tax)	505,468		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	6,017,059	86,826	2,944,939
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset			1,628,226
1015	For current operations	100,000		881,539
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	1,706,903		
1026	Development Charges earned to operations (SLC 61 0299 07)	0		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035	Recreational land (the Planning Act) earned to operations			
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Community - Building Fund) (Federal Gas Tax)	105,750		
1048	Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	1,912,653	0	2,509,765
2099	Balance, end of year	14,064,573	457,083	12,718,078

2021.01

FIR2021: Shelburne T

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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2021

	Totals in line 2099 are analysed as follows:	Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
5010	Working funds			
5020	Contingencies			744,498
	Asset Replacement funds for: Sewer & Water			
5030	Sewer			
5040	Water			
5050	Replacement of equipment			
5060	Sick leave			
5070	Insurance			
5080	Workplace Safety and Insurance Board (WSIB)			
5090	Post-employment benefits			83,131
5091	Tax rate stabilization			335,784
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government			258,980
5210	Protection services		452,281	133,111
	Transportation services:			
5215	Roadways			2,367,418
5216	Winter Control			
5220	Transit			25,000
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			4,360,908
5230	Storm water system			
5235	Waterworks system			2,279,643
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			29,314
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			488,195
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			754,624
5275	Libraries			373,937
5276	Museums			
5277	Cultural services			
5280	Planning and development		4,802	483,535
5290	Other			
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services	13,239,589		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal GasTax)	824,984		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	14,064,573	457,083	12,718,078

FIR2021: Shelburne T

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Schedule 61

DEVELOPMENT CHARGES RESERVE FUNDS

for the year ended December 31, 2021

			Development Charges Proceeds				Development Charges Disbursements					
		Balance January 1	Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
	Development Charges	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	61,307				0		14,689			14,689	46,618
0210	Fire Protection	283,490	156,493	2,659		159,152					0	442,642
0215	Police Protection	683,524	97,697	2,185		99,882		208,304			208,304	575,102
0220	Roads and Structures	1,967,917	388,400	6,601		395,001		910,538			910,538	1,452,380
0225	Transit	0				0					0	0
0230	Wastewater	1,580,815	1,405,975	23,672		1,429,647		257,861			257,861	2,752,601
0235	Stormwater	0				0					0	0
0240	Water	1,776,317	575,973	9,697		585,670		233,015			233,015	2,128,972
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development.	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	280,936	63,911	1,179		65,090					0	346,026
0280	Recreation	2,720,117	1,201,772	22,318		1,224,090		82,496			82,496	3,861,711
0285	Development Studies	0				0					0	0
0286	Parking	84,737	31,937	523		32,460					0	117,197
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other . . . East Area Improvement	0	1,516,340			1,516,340					0	1,516,340
0295	Other . . .	0				0					0	0
0296	Other . . .	0				0					0	0
0297	Other . . .	0				0					0	0
0299	TOTAL	9,439,160	5,438,498	68,834	0	5,507,332	0	1,706,903	0	0	1,706,903	13,239,589

2021.01001

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Schedule 62

DEVELOPMENT CHARGES RATES

for the year ended December 31, 2021

Sq. Foot / Sq. Metre / Per Hectare / Per Other (Please specify) Sq. Metre

		RESIDENTIAL CHARGES ($)										NON - RESIDENTIAL CHARGES ($)						
					Apartments							NON Res.	Industrial	Commercial	Institutional			
	Service (MUST BE SELECTED IF DATA IS ENTERED)	Single Detached 1	Semi-Detached 2	Other Multiples 3	< = 1 Bedroom 4	> = 2 Bedroom 5	Secondary Units 17	Other 6	Other 7	Other 8	Other 9	Per Sq. Metre 10	Per Sq. Metre 11	Per Sq. Metre 12	Per Sq. Metre 13	Other 14	Other 15	Other 16
1	Municipal Wide Charges				*If Other, Please Specify >*									*If Other, Please Specify >*				
310	Library	415.00	415.00	332.00	161.00	235.00												
410	Parks and Recreation	7,834.00	7,834.00	6,271.00	3,042.00	4,439.00												
210	Fire	913.00	913.00	732.00	355.00	518.00						3.92						
450	Police	632.00	632.00	506.00	245.00	359.00						2.71						
550	Road Related	1,540.00	1,540.00	1,233.00	598.00	873.00						6.60						
490	Public Works	727.00	727.00	581.00	282.00	411.00						3.11						
900	Parking	180.00	180.00	141.00	71.00	106.00						0.95						
690	Wastewater	8,126.00	8,126.00	6,505.00	3,156.00	4,605.00						36.85						
670	Water	3,328.00	3,328.00	2,664.00	1,292.00	1,886.00						15.09						
9910	TOTAL MUNICIPAL WIDE CHARGES	23,695.00	23,695.00	18,965.00	9,202.00	13,432.00	0.00	0.00	0.00	0.00	0.00	69.23	0.00	0.00	0.00	0.00	0.00	0.00

1250 Are the rates being reported based on a new development charge by-law that was approved by council within the reporting year?

If "Yes", please attach an electronic version of the new by-law.

2021.01001

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Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2021

2021.01

FIR2021: Shelburne T

Schedule 70

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2021

	Financial Assets	1 $
0299	Cash and cash equivalents	25,943,459
	Accounts receivable	
0410	Canada	286,195
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,184,611
0499	Subtotal	1,470,806
	Taxes receivable	
0610	Current year's levies	560,706
0620	Previous year's levies	85,020
0630	Prior year's levies	13,933
0640	Penalties and interest	44,872
0690	LESS: Allowance for uncollectables	
0699	Subtotal	704,531
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other GIC and Library Inv	1,205,023
0829	Subtotal	1,205,023
	Debt Recoverable from Others	
0861	Municipalities (SLC 74 0630 01)	0
0862	School Boards (SLC 74 0620 01)	0
0863	Retirement Funds (SLC 74 0899 01)	0
0864	Sinking Funds (SLC 74 1099 01)	0
0865	Individuals	
0868	Other	
0845	Subtotal	0
	Other financial assets	
0830	Inventories held for resale	
0831	Land held for resale	
0835	Notes receivable	
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	0
9930	TOTAL Financial Assets	29,323,819

8010	* Market value of Investments included in Line 0829	1,205,023

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Schedule 70

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2021

Code	Liabilities	1 $
	Temporary loans	
2010	Operating purposes	
	Tangible Capital Assets:	
2020	Canada	
2030	Ontario	
2040	Other	
2099	Subtotal	0
	Accounts Payable	
2210	Canada	
2220	Ontario	
2230	Upper-tier	
2240	Other municipalities	
2250	School boards	
2260	Interest on debt	16,788
2270	Trade accounts payable	2,091,427
2290	Other	28,507
2299	Subtotal	2,136,722
2301	Estimated Tax Liabilities (PS3510)	-20,390
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	14,064,573
2490	Other	8,319
2499	Subtotal	14,072,892
	Long term liabilities	
2610	Debt issued	3,985,973
2620	Debt payable to others	
2630	Lease purchase agreements (Tangible capital leases)	
2640	Other	
2650	Other	
2660	LESS: Debt issued on behalf of Government Business Enterprise	
2699	Subtotal	3,985,973
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	553,311
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	305,758
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	305,758
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	21,034,266
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	8,289,553

Code	Non-Financial Assets	1 $
6210	Tangible Capital Assets (SLC 51 9921 11)	72,442,073
6250	Inventories of Supplies	100,890
6260	Prepaid Expenses	1,837
6299	Total Non-Financial Assets	72,544,800
9970	Total Accumulated Surplus/(Deficit)	80,834,353

Code	Analysis of the Accumulated Surplus/(Deficit)	1 $
6410	Equity in Tangible Capital Assets	68,456,100
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	13,175,161
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	-12,688
5060	Business Improvement Area	35,297
5076	Other: Shelburne and District Fire Department	39,552
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	62,161
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-553,311
6602	Unfunded Landfill closure costs	-305,758
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-859,069
9971	Total Accumulated Surplus/(Deficit)	80,834,353

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Single/Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2021

	Continuity of Taxes Receivable	9
		$
0210	Taxes receivable, beginning of year	1,022,863
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	14,510,834
0225	PLUS: Current Year Penalties and Interest	139,909
0240	LESS: Total cash collections (SLC 72 0699 09)	14,830,555
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	155,657
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Other	17,137
0290	Taxes receivable, end of year	704,531

	Cash Collections	9
		$
0610	Current year's tax	13,811,609
0620	Previous year's tax	864,580
0630	Penalties and interest	154,366
0640	Amounts added to tax bills for collection purposes only	
0690	Other	
0699	TOTAL Cash Collections	14,830,555

2021.01

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Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2021

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353) . . .						0			0
1010	Write-off of taxes (Mun. Act 354)	23,958	-2,336	-6,664	-318		14,640	59,847	29,434	103,921
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 3	636	0	636	0	0	1,272	3,086	1,512	5,870
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)						0			0
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB de	7,165	1,648	7,165	217	0	16,195	9,626	4,716	30,537
1050	RfR (Assessment Act 39.1)	1,760	1,476	5,169	190	0	8,595	1,176	576	10,347
1060	Increase of taxes, error in calculating taxes (Mun. Act 359/359.1)						0			0
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32	7	-8	7	-1	0	5	162	80	247
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)						0			0
1099	Subtotal	33,526	780	6,313	88	0	40,707	73,897	36,318	150,922
1299	Discounts for Advance Payments (Mun. Act 345(10))									0
1499	Tax Credit (Mun. Act 474.3)									0
1699	Tax Cancellation - Low income seniors and Disabled persons (M						0			0
1810	Rebates to Commercial properties (Mun. Act 362)						0			0
1820	Rebates to Industrial properties (Mun. Act 362)						0			0
1899	Subtotal	0	0	0	0	0	0	0	0	0
2099	Rebates for Charities (Mun. Act 361)	2,032	60	470	6	0	2,568	0	0	2,568
2299	Vacant Unit Rebates (Mun. Act 364)	232	67	54	1	0	354	0	0	354
2301	Contaminated Property (Mun. Act 365.1)						0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)						0			0
2400	Change in Assessment (Mun. Act 365.3)						0			0
2890	Other: Other						0	1,813		1,813
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	Tax adjustments before allowances	35,790	907	6,837	95	0	43,629	75,710	36,318	155,657

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS								
		English - Public	French - Public	English - Separate	French - Separate	Other	TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
		1	2	3	4	5	6	7	8	9
		$	$	$	$	$	$	$	$	$
4010	Tax sale, Tax registration accounts									0
4210	Tax Deferral - Low income seniors and Disabled persons (Mun. A						0			0
4420	Net Impact of 5% Capping Limit Program						0			0
4890	Other						0			0
4891	Other						0			0
4999	Tax Adjustments Not Applied to Taxation	0	0	0	0	0	0	0	0	0

Additional Information

		1	2	3	4	5	6	7	8	9
6010	Recovery of Tax Deferrals						0			0
7010	Entitlement of School Boards	2,046,871	26,208	246,780	3,383	0	2,323,242			

FIR2021: Shelburne T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

1. Debt burden of the municipality

Code	Description	1 $
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	3,985,973
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	Subtotal	3,985,973
0499	PLUS: All debt assumed by the municipality from others	
	LESS: All debt assumed by others	
0610	Ontario	
0620	School boards	
0630	Other Municipalities	
0640	Government Business Enterprises	
0697	Other	
0698	Other	
0699	Subtotal	0
	LESS: Debt retirement funds	
0810	Sewer	
0820	Water	
0896	Other	
0897	Other	
0898	Other	
0899	Subtotal	0
	LESS: Own sinking funds (Actual balances)	
1010	General municipal	
1020	Enterprises and others	
1096	Other	
1097	Other	
1098	Other	
1099	Subtotal	0
9910	TOTAL Net Long Term Liabilities of the Municipality	3,985,973

2. Debt burden of the municipality: Analysed by debt instrument

Code	Description	1 $
1210	Sinking fund debentures	
1220	Installment (serial) debentures	
1230	Long term bank loans	
1240	Lease purchase agreements (Tangible capital leases)	
1250	Mortgages	
1280	Construction Financing Debentures	3,985,973
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	3,985,973

3. Debt burden of the municipality: Analysed by function

Code	Description	1 $
1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	935,022
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,385,016
1430	Storm water system	
1435	Waterworks system	1,665,935
1440	Solid Waste collection	
1445	Solid Waste disposal	
1446	Waste diversion	
1450	Health services	
1455	Social and family services	
1460	Social housing	
	Recreation and cultural services:	
1465	Parks	
1466	Recreation programs	
1471	Recreation facilities - Golf Course, Marina, Ski Hill	
1474	Recreation facilities - All Other	
1475	Libraries	
1476	Museums	
1477	Cultural services	
1480	Planning and development	
1490	Other long term liabilities	
9930	TOTAL Net Long Term Liabilities of the Municipality	3,985,973

FIR2021: Shelburne T

Asmt Code: 2221
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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2021

4. Debt payable in foreign currencies (net of sinking fund holdings)

		1
		$
	US Dollars:	
1610	Canadian dollar equivalent included in SLC 74 9910 01	
1620	Par value in 'U.S. Dollars'	
	Other currency:	
1630	Canadian dollar equivalent included in SLC 74 9910 01	
1640	Par value in	
1650	Canadian dollar equivalent included in SLC 74 9910 01	
1660	Par value in	

5. Interest earned on sinking funds and on debt retirement funds during the year

1810	Own funds	

6. Details of sinking fund balance

2010	Value of own sinking fund debentures issued and outstanding at year end	
	Balance of own sinking funds at year end	
2110	Total contributions to own sinking funds	
2120	Total income earned from investments of sinking funds' monies	
2199	Subtotal	0
2210	Estimated total future contributions from this municipality required to meet obligations in line 2010 above	
2220	Estimated total future income earned from investments in lines 2199 and 2210 above	

7. Long term commitments at year end

2410	Hospital support	
2420	University support	
2430	Leases and other agreements	
2440	Capital equipment, land acquisition	
2496	Other	
2497	Other	
2498	Other	
2499	TOTAL	0

2021.01

FIR2021: Shelburne T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2021

8. Contingent liabilities

		Contingent Liabilities 4 Y or N	Is Value in Column 2 Estimated? 1 Y or N	Value 2 $	Number of Years Payable Over 3 Years
2610	Pending or threatened litigation	N			
2620	Retroactive wage settlements	N			
2630	Guarantees of long term indebtedness in the name of the municipality but assumed by others	N			
2640	Outstanding loans guaranteed	N			
2698	Other	N			
2699	TOTAL			0	

10. Debt Charges for the current year

		Principal 1 $	Interest 2 $	Total 3 $
	Recovered from the Consolidated Statement of Operations			
3012	General Tax Rates	448,694	135,654	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds			
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	TOTAL	448,694	135,654	
	Line 3099 includes:			
3110	Lump sum (balloon) repayments of long term debt			
3120	Provincial Grant funding for repayment of long term debt			
	Analysis of Lease Purchase Agreements (Tangible Capital Leases)			
3140	Debt charges for Lease purchase agreements (Tangible capital leases)			0

11. Long term debt refinanced

		Principal 1 $	Interest 2 $
3410	Repayment of Provincial Special Assistance		
3420	Other long term debt refinanced		

FIR2021: Shelburne T

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2021

12. Future principal and Interest payments on EXISTING debt

		RECOVERABLE FROM:							
		Consolidated Statement of Operations		Reserve Funds		Unconsolidated Entities		All Others	
		Principal 1 $	Interest 2 $	Principal 3 $	Interest 4 $	Principal 5 $	Interest 6 $	Principal 7 $	Interest 8 $
3210	Year 2022	462,300							
3220	Year 2023	476,337							
3230	Year 2024	490,818							
3240	Year 2025	505,759							
3250	Year 2026	521,174							
3260	Years 2027 to 2031	1,529,585							
3270	Years 2032 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	3,985,973	0	0	0	0	0	0	0

13. Other notes

Please list all Other Notes and forward supporting schedules as required by email to: **FIR.mah@ontario.ca**

3601

* Use ALT + ENTER Keys to "Return" to the next line.

FIR2021: Shelburne T

Asmt Code: 2221
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Schedule 76

GOVERNMENT BUSINESS ENTERPRISES

for the year ended December 31, 2021

GOVERNMENT BUSINESS ENTERPRISES

STATEMENT OF FINANCIAL POSITION	Please Specify GBE					Total
	1	2	3	4	5	20
Assets	$	$	$	$	$	$
0210 Current						0
0220 Capital						0
0297 Other						0
0298 Other						0
0299 Total Assets	0	0	0	0	0	0
Liabilities						
0410 Current						0
0420 Long-term						0
0497 Other						0
0498 Other						0
0499 Total Liabilities	0	0	0	0	0	0
9910 Net Equity	0	0	0	0	0	0
0610 Municipality's Share						0
STATEMENT OF OPERATIONS						
0810 Revenues						0
0820 Expenses						0
9920 Net Income (Loss)	0	0	0	0	0	0
1010 Municipality's Share						0
1020 Dividends paid						0

2021.01001

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COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2021

	Community Improvement Plans (Section 28 of the Planning Act)	Total Value of all approved Grants, Loans & Tax Assistance 1 $	Number of Approved Grants/Loans/Tax Assistance Applications 2 #
	Grants		
2010	Environment Site Assessment/Remediation		
2020	Development/Redevelopment of Land/Buildings		
	Loans		
2210	Loans issued in current year (2021)		
2220	Outstanding Loans as of 2021		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		
	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2021		
2610	Year: 2022		
2620	Year: 2023		
2630	Year: 2024		
2640	Year: 2025		
2650	Year: 2026		
2660	Years beyond 2026		

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STATISTICAL INFORMATION
for the year ended December 31, 2021

		Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees
	1. Municipal workforce profile	1	2	3
	Employees of the Municipality	#	#	#
0205	Administration	13.00	1.00	14.00
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	16.00	1.00	0.00
0216	Uniform	14.00	1.00	
0217	Civilian	2.00		
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	9.00		5.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation			
0250	Libraries			
0255	Planning			
0290	Other			
0298	Subtotal	38.00	2.00	19.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	42%	50%	
	Employees of Joint Local Boards			
0305	Administration			
0310	Fire	30.00	0.00	0.00
0311	Uniform	29.00		
0312	Civilian	1.00		
0315	Police	0.00	0.00	0.00
0316	Uniform			
0317	Civilian			
0360	Court Security	0.00	0.00	0.00
0361	Uniform			
0362	Civilian			
0363	Prisoner Transportation	0.00	0.00	0.00
0364	Uniform			
0365	Civilian			
0320	Transit			
0325	Public Works			
0327	Ambulance	0.00	0.00	0.00
0328	Uniform			
0329	Civilian			
0330	Health Services			
0335	Homes for the Aged			
0340	Other Social Services			
0345	Parks and Recreation			
0350	Libraries			
0355	Planning			
0390	Other			
0398	Subtotal	30.00	0.00	0.00
0399	TOTAL	68.00	2.00	19.00

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2021

	2. Selected investments of own sinking funds as at Dec. 31	Own Municipality 1 $	Other Munic., School Boards 2 $	Provincial 3 $	Federal 4 $
0610	Own sinking funds				

	3. Municipal procurement this year	Number of Contracts 1 #	Value of Contracts 2 $
1010	Total construction contracts awarded	2	6,361,814
1020	Construction contracts awarded at $100,000 or greater	2	6,361,814

	4. Building permit information	Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	369	114,063,862
1220	Multi-Residential properties		
1230	All other property classes		
1299	Subtotal	369	114,063,862

	5. Insured value of physical assets	1 $
1410	Buildings	63,930,300
1420	Machinery and equipment	6,393,030
1430	Vehicles	4,223,100
1497	Other	
1498	Other	
1499	Subtotal	74,546,430

	6. Total Dollar Losses due to Structural Fires	1 $
1510	Losses due to structural fires, averaged over 3 yrs (2019 - 2021)	

2021.01001

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2021

7. Alternate service delivery arrangements

Municipal services which the municipality currently provides through some form of alternate service delivery: (Top 10 by Operating Expenses)

	Municipal service	S40 Functional Heading	S40 Line Number	Statement of Operations: Expenses	Comments
	1	3	2	4	5
		LIST		$	
1601					
1602					
1603					
1604					
1605					
1606					
1607					
1608					
1609					
1610					

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STATISTICAL INFORMATION
for the year ended December 31, 2021

8. Consolidated Local boards including Joint local boards and all local entities set up by the municipality

(I) PROPORTIONALLY CONSOLIDATED joint local boards

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0801						
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
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0841						
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0849						

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STATISTICAL INFORMATION
for the year ended December 31, 2021

(II) FULLY CONSOLIDATED local boards and any local entities set up by the municipality

	Name of Board or Entity 1	Board Description 3 LIST	Board Code 2	Proportion of Total Munic. Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 $	Municipality's Share of Total Fee Revenues 6 $
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2021

	9. Building Permit Information (Performance Measures)	Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1300	What method does your municipality use to determine total construction value?				
1302	If "Other Method" is selected in line 1300, please describe the method used to determine total construction value				

	Total Value of Construction Activity	1 $
1304	Total Value of Construction Activity for 2021 based on permits issued	114,063,862

	Review of Complete Building Permit Applications: Median number of working days to review a complete building permit application and issue a permit or not issue a permit, and provide all reasons for refusal (by Category):	Median Number of Working Days 1 #
1306	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres) Reference : provincial standard is 10 working days	
1308	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres) Reference : provincial standard is 15 working days	
1310	Category 3 : Large Buildings (large residential/commercial/industrial/institutional) Reference : provincial standard is 20 working days	
1312	**Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.** Note : If no complete applications were submitted and accepted for a Category on lines 1306 to 1312, please leave the cell blank and do not enter zero.	

	Number Of Building Permit Applications	Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
1314	Category 1 : Houses (houses not exceeding 3 storeys/600 square metres)			0
1316	Category 2 : Small Buildings (small commercial/industrial not exceeding 3 storeys/600 square metres)			0
1318	Category 3 : Large Buildings (large residential/ commercial/ industrial/ institutional)			0
1320	Category 4 : Complex Buildings (post disaster buildings, including hospitals, power/water, fire/police/EMS), communications.			0
1322	Subtotal	0	0	0

Note: Zero should be entered on lines 1314 to 1320 in column 1 if no complete applications were submitted and accepted for a category.
Zero should be entered in column 2 if no incomplete applications were submitted and accepted for a category.

	10. Planning and Development Land Use Planning (using building permit information)	Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
1350	Number of residential units in new detached houses			
1352	Number of residential units in new semi-detached houses			
1354	Number of residential units in new row houses			
1356	Number of residential units in new apartments/condo apartments			
1358	Subtotal	0	0	0

	Land Designated for Agricultural Purposes	Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2021.	

	11. Transportation Services	1 #
1710	Roads : Total Paved Lane Km	80
1720	Condition of Roads : Number of paved lane kilometres where the condition is rated as good to very good.	65

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1722	Has the entire municipal road system been rated?				Y
1725	Indicate the rating system used and the year the rating was conducted				2021 Visual

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STATISTICAL INFORMATION
for the year ended December 31, 2021

		1
1730	Roads : Total UnPaved Lane Km	
1740	Winter Control : Total Lane Km maintained in winter	80
1750	Transit : Total Number of Regular Service Passenger Trips on Conventional Transit in Service Area.	
1755	Transit : Population of Service Area.	
1760	Bridges and Culverts : Total Square Metres of Surface Area on Bridges and Culverts	

	Rating Of Bridges And Culverts	Number of structures where the condition of primary components is rated as good to very good, requiring only repair 1 #	Total Number 2 #
1765	Bridges	2	2
1766	Culverts	320	325
1767	Subtotal	322	327

		Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
1768	Have all bridges and culverts in the municipal system been rated?				Y
1769	Indicate the rating system used and the year the rating was conducted.				2019 Visual

	12. Environmental Services	1 #
1810	Wastewater Main Backups : Total number of backed up wastewater mains	0
1815	Wastewater Collection/Conveyance : Total KM of Wastewater Mains.	33
1820	Wastewater Treatment and Disposal : Total Megalitres of Wastewater Treated.	963,996.000
1825	Wastewater Bypasses Treatment : Estimated megalitres of untreated wastewater.	
1835	Urban Storm Water Management : Total KM of Urban Drainage System plus (0.005 KM times No. of Catch basins)	28
1840	Rural Storm Water Management : Total KM of Rural Drainage System plus (0.005 KM times No. of Catch basins).	1
1845	Water Treatment : Total Megalitres of Drinking Water Treated.	788,623.000
1850	Water Main Breaks : Number of water main breaks in a year.	1
1855	Water Distribution/Transmission : Total kilometres of Water Distribution / Transmission Pipe.	45
1860	Solid Waste Collection : Total tonnes collected from all property classes.	
1865	Solid Waste Disposal : Total tonnes disposed of from all property classes.	
1870	Waste Diversion : Total tonnes diverted from all property classes.	

	13. Recreation Services	1 #
1910	Trails : Total kilometres of trails (owned by municipality and third parties).	6
1920	Indoor recreation facility space : Square metres of indoor recreation facilities (municipally owned).	1,039
1930	Outdoor recreation facility space : Square metres of outdoor recreation facility space (municipally owned).	400,000

	14. Other Revenue (Used for the calculation of Operating Cost)	1 $
2310	Fire Services: Other revenue.	
2320	Paved Roads : Other revenue.	
2330	Solid Waste Disposal : Other revenue.	
2340	Waste Diversion : Other Revenue.	
2370	Assessment on Exempt Properties (Enter data from returned roll)	56,041,900

2021.01

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ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2021

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2023

Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

		1
	Debt Charges for the Current Year	$
0210	Principal (SLC 74 3099 01)	448,694
0220	Interest (SLC 74 3099 02)	135,654
0299	Subtotal	584,348
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	584,348

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	584,348

		1
		$
1610	Total Revenues (SLC 10 9910 01)	17,649,888
	Excluded Revenue Amounts	
2010	Fees for Tile Drainage / Shoreline Assistance (SLC 12 1850 04)	0
2210	Ontario Grants, including Grants for Tangible Capital Assets (SLC 10 0699 01 + SLC 10 0810 01 + SLC10 0815 01)	1,610,427
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	142,113
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	105,750
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	335,408
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-41,200
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	1,706,903
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	211,601
2299	Subtotal	4,071,002
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	13,578,886
2620	25% of Net Revenues	3,394,722
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,810,374

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

2021.01

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NOTES

for the year ended December 31, 2021

NOTES

0010	Schedule 10 :	
0020	Schedule 12 :	
0030	Schedule 40 :	
0040	Schedule 51 :	
0050	Schedule 53 :	
0060	Schedule 54 :	
0070	Schedule 60 :	
0080	Schedule 70 :	
0090	Schedule 74 :	
0110	Schedule - Other :	