2022 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: 2022.01001

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		
24	PAYMENTS-IN-LIEU OF TAXATION		
26	TAXATION AND PAYMENTS-IN-LIEU SUMMARY		
28	UPPER-TIER ENTITLEMENTS	UPPER-TIER ONLY	
40	CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES		
42	ADDITIONAL INFORMATION		
51	SCHEDULE OF TANGIBLE CAPITAL ASSETS		
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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)		
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION		
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY	
74	LONG TERM LIABILITIES AND COMMITMENTS		
76	GOVERNMENT BUSINESS ENTERPRISES (GBE)		
77	OTHER ENTITIES (DSSAB, HEALTH UNIT, OTHER AND TOTAL ALL)		
79	COMMUNITY IMPROVEMENT PLANS		
80	STATISTICAL INFORMATION		
81	ANNUAL DEBT REPAYMENT LIMIT		
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	Murray Short, MBA, CPA, CA, C. Dir.
0092	Municipal Audit Firm	RLB LLP
0095	Municipal Auditor's Email **(Required)**	murray@rlb.ca
0090	Municipal Treasurer	Carey Holmes
0093	Municipal Treasurer's Email **(Required)**	cholmes@shelburne.ca
0094	Date	8/28/2023

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	

	Municipal Data	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	3,154	MPAC
0041	Population	8,994	Stats Can
0042	Youth Population	765	Stats Can

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CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2022

STATEMENT OF OPERATIONS: REVENUE

Line	Description	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)	9,004,384
0499	**Payments-In-Lieu of Taxation** (SLC 26 9599 08) For UT (SLC 28 0299 08)	21,780
9940	**Subtotal**	9,026,164
0510	Estimated tax revenue	
	Government Transfers	
0620	Ontario Municipal Partnership Fund (OMPF)	426,700
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	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	**Subtotal**	426,700
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	133,422
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	1,110,896
0820	Canada conditional grants (SLC 12 9910 02)	40,679
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	95,258
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)	549,944
0899	**Subtotal**	1,930,199
1098	**Revenue from other municipalities for Tangible Capital Assets** (SLC 12 9910 07)	0
1099	**Revenue from other municipalities** (SLC 12 9910 03)	322,625
1299	**Total User Fees and Service Charges** (SLC 12 9910 04)	5,430,252
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	
1430	Rents, concessions and franchises	28,383
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	**Subtotal**	28,383
	Fines and penalties	
1605	Provincial Offences Act (POA) *Municipality which administers POA only*	
1610	Other fines	
1620	Penalties and interest on taxes	136,308
1698	Other	
1699	**Subtotal**	136,308
	Other revenue	
1805	Investment income	274,696
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-698,975
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	811,284
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	**Deferred revenue earned (Community Benefits) (SLC 60 1036 01)**	**0**
1830	Donations	413,201
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	250,437
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	**Subtotal**	1,050,643
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1905	Increase/Decrease in Government Business Enterprise equity	
9910	**TOTAL Revenues**	18,351,274

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Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2022

Continuity of Accumulated Surplus/(Deficit)

		1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	18,351,274
2020	LESS: Total Expenses (SLC 40 9910 11)	15,171,044
2030	PLUS: Adjustment to Gov Bus Partner	14,332
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	3,194,562
2060	Accumulated surplus/(deficit) at the beginning of year	80,834,353
2061	Prior period adjustments	25,089
2062	Restated accumulated surplus/(deficit) at the beginning of year	80,859,442
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).	84,054,004

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:	
6065	**LESS: Dividends paid**	
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	549,944
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**	549,944
4205	Canada Community - Building Fund for Operating expenses: Capacity Building	
4299	**Canada Community - Building Fund Recognized in the year**	549,944

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Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2022

Code		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**				172,068			
	Protection services							
0410	Fire				55,859			
0420	Police	41,487			19,115			
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**	41,487	0	0	74,974	0	0	0
	Transportation services							
0611	Roads - Paved				11,341	589,107		
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**	0	0	0	11,341	589,107	0	0
	Environmental services							
0811	Wastewater collection/conveyance				2,416,548			
0812	Wastewater treatment & disposal							
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment				1,932,776			
0832	Water distribution/transmission							
0840	Solid waste collection				44,283			
0850	Solid waste disposal							
0860	Waste diversion							
0898	Other							
0899	**Subtotal**	0	0	0	4,393,607	0	0	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				51,210			
1098	Other							
1099	**Subtotal**	0	0	0	51,210	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				18,945			
1620	Recreation programs							
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other		40,679	169,830	570,443	521,789	95,258	
1640	Libraries	10,527		152,795	8,644			
1645	Museums							
1650	Cultural services	81,408						
1698	Other							
1699	**Subtotal**	91,935	40,679	322,625	598,032	521,789	95,258	0
	Planning and development							
1810	Planning and zoning				129,020			
1820	Commercial and industrial							
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	**Subtotal**	0	0	0	129,020	0	0	0
1910	Other							
9910	**TOTAL**	133,422	40,679	322,625	5,430,252	1,110,896	95,258	0

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Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2022

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 Installments	INTERIM First Due Date	INTERIM Last Due Date	FINAL Installments	FINAL First Due Date	FINAL Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	2	20220217	20220519	2	20220818	20221020
1220	M Multi-Residential	2	20220217	20220519	2	20220818	20221020
1230	F Farmland	2	20220217	20220519	2	20220818	20221020
1240	T Managed Forest	2	20220217	20220519	2	20220818	20221020
1250	C Commercial	2	20220217	20220519	2	20220818	20221020
1260	I Industrial	2	20220217	20220519	2	20220818	20221020
1270	P Pipeline	2	20220217	20220519	2	20220818	20221020
1298	Other						

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	1,027,324,000	8,640,658	4,101,185	2,472,775	15,214,618

	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%	886,539,700	886,539,700	0.778796%	0.369646%	0.153000%	1.301442%	6,904,336	3,277,059	1,356,406	11,537,801
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	16,332,200	16,332,200	1.557591%	0.739292%	0.153000%	2.449883%	254,389	120,743	24,988	400,120
0110	FT	0	Farmland	Full Occupied	0.220000	100%	441,500	441,500	0.171335%	0.081322%	0.038250%	0.290907%	756	359	169	1,284
0210	CT	0	Commercial	Full Occupied	1.220000	100%	42,669,300	42,669,300	0.950131%	0.450968%	0.880000%	2.281099%	405,414	192,425	375,490	973,329
0240	CU	0	Commercial	Excess Land	1.220000	70%	1,058,400	1,058,400	0.665091%	0.315678%	0.880000%	1.860769%	7,039	3,341	9,314	19,694
0270	CX	0	Commercial	Vacant Land	1.220000	70%	14,411,000	14,411,000	0.665091%	0.315678%	0.880000%	1.860769%	95,846	45,492	126,817	268,155
0310	GT	0	Parking Lot	Full Occupied	1.220000	100%	123,000	123,000	0.950131%	0.450968%	0.880000%	2.281099%	1,169	555	1,082	2,806
0340	ST	0	Shopping Centre	Full Occupied	1.220000	100%	1,698,500	1,698,500	0.950131%	0.450968%	0.880000%	2.281099%	16,138	7,660	14,947	38,745
0510	IT	0	Industrial	Full Occupied	2.198400	100%	13,594,100	13,594,100	1.712104%	0.812630%	0.880000%	3.404734%	232,745	110,470	119,628	462,843
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.198400	100%	113,000	113,000	1.712104%	0.812630%	1.250000%	3.774734%	1,935	918	1,413	4,266
0540	IU	0	Industrial	Excess Land	2.198400	70%	346,100	346,100	1.198473%	0.568841%	0.880000%	2.647314%	4,148	1,969	3,046	9,163
0570	IX	0	Industrial	Vacant Land	2.198400	70%	2,796,000	2,796,000	1.198473%	0.568841%	0.880000%	2.647314%	33,509	15,905	24,605	74,019
0610	LT	0	Large Industrial	Full Occupied	2.198400	100%	24,154,000	24,154,000	1.712104%	0.812630%	0.880000%	3.404734%	413,542	196,283	212,555	822,380
0710	PT	0	Pipeline	Full Occupied	0.842100	100%	2,084,000	2,084,000	0.655824%	0.311279%	0.856022%	1.823125%	13,667	6,487	17,839	37,993
2140	JT	0	Industrial, NConstr.	Full Occupied	2.198400	100%	7,628,100	7,628,100	1.712104%	0.812630%	0.880000%	3.404734%	130,601	61,988	67,127	259,716
2145	JU	0	Industrial, NConstr.	Excess Land	2.198400	70%	1,175,900	1,175,900	1.198473%	0.568841%	0.880000%	2.647314%	14,093	6,689	10,348	31,130
2440	XT	0	Commercial, NConstr.	Full Occupied	1.220000	100%	10,686,500	10,686,500	0.950131%	0.450968%	0.880000%	2.281099%	101,536	48,193	94,041	243,770
2445	XU	0	Commercial, NConstr.	Excess Land	1.220000	70%	791,700	791,700	0.665091%	0.315678%	0.880000%	1.860769%	5,266	2,499	6,967	14,732
2450	XX	0	Commercial, NConstr.	Vacant Land	1.220000	70%	681,000	681,000	0.665091%	0.315678%	0.880000%	1.860769%	4,529	2,150	5,993	12,672
													0	0	0	0
9201				Subtotal			1,027,324,000	1,027,324,000					8,640,658	4,101,185	2,472,775	15,214,618

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

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 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
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												0			0
												0			0
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												0			0
												0			0
												0			0
9401				Subtotal			0					0			0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

	RTC RTQ 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
9601				Subtotal			0						0		0

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2022

		Municipal Taxes		Education	
		LT / ST	UT	Taxes	TOTAL
		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)	445,967	212,202	117,315	775,484
	6. AMOUNT LEVIED BY TAX RATE				
9910	**TOTAL Levied by Tax Rate**	9,086,625	4,313,387	2,590,090	15,990,102
	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)	1,413		-1,413	0
8098	Other				0
9892	**Subtotal**	1,413	0	-1,413	0
	9. TOTAL AMOUNT LEVIED				
9990	**TOTAL Levies**	9,098,538	4,313,387	2,588,677	16,000,602

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	4,559,300	43,319	20,561	28,902	92,782

	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%	3,147,300	3,147,300	0.950131%	0.450968%	0.918303%	2.319402%	29,903	14,193	28,902	72,998
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.220000	100%	1,412,000	1,412,000	0.950131%	0.450968%		1.401099%	13,416	6,368	0	19,784
													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			4,559,300	4,559,300					43,319	20,561	28,902	92,782

FIR2022: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2022

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	UT	EDUC	TOTAL	Municipal PILS LT / ST	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

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2022

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 LIST	2 LIST	3	4	5	6 %	16 $	8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 $	13 $	14 $	15 $
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, 2022

		Municipal PILS		Education	
		LT / ST	UT	PILS	TOTAL
		12	13	14	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**	43,319	20,561	28,902	92,782
	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				0
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: Canada Post	-25,736		-24,705	-50,441
9892	**Subtotal**	-25,736	0	-24,705	-50,441
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	**TOTAL PILS Levied**	17,583	20,561	4,197	42,341

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2022

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%	79.459%	2.532%	17.753%	0.256%	0.000%

	Property Class Group	Taxable Asmt. (CVA) 16 $	Taxable Asmt. (Wtd & Disc CVA) 2 $	Phase-In Taxable Asmt. (CVA) 18 $	Phase-In Taxable Asmt. (Wtd & Disc CVA) 17 $	TOTAL Taxes 3 $	Municipal Taxes LT / ST 4 $	Municipal Taxes UT 5 $	Education Taxes 6 $	Distribution of Education Taxes in column 6 by School Board: ENG - Public 7 $	FRE - Public 8 $	ENG - Separate 9 $	FRE - Separate 10 $	Other 11 $
0010	Residential	886,539,700	886,539,700	886,539,700	886,539,700	11,537,801	6,904,336	3,277,059	1,356,406	1,273,893	2,848	78,561	1,104	
0050	Multi-residential	16,332,200	32,664,400	16,332,200	32,664,400	400,120	254,389	120,743	24,988	24,178	64	739	7	
0110	Farmland	441,500	97,130	441,500	97,130	1,284	756	359	169	169				
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	**Subtotal**	903,313,400	919,301,230	903,313,400	919,301,230	11,939,205	7,159,481	3,398,161	1,381,563	1,298,240	2,912	79,300	1,111	0
0210	Commercial	58,138,700	65,267,414	58,138,700	65,267,414	1,261,178	508,299	241,258	511,621	406,529	12,954	90,828	1,310	0
0215	Commercial New Construction	12,159,200	14,295,216	12,159,200	14,295,216	271,174	111,331	52,842	107,001	85,022	2,709	18,996	274	0
0310	Parking Lot	123,000	150,060	123,000	150,060	2,806	1,169	555	1,082	860	27	192	3	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructi	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	38,745	16,138	7,660	14,947	11,877	378	2,654	38	0
0345	Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	**Subtotal**	72,119,400	81,784,859	72,119,400	81,784,859	1,573,903	636,937	302,315	634,651	504,287	16,069	112,670	1,625	0
0510	Industrial	16,849,200	34,969,003	16,849,200	34,969,003	550,291	272,337	129,262	148,692	118,149	3,765	26,397	381	0
0515	Industrial New Construction	8,804,000	18,579,184	8,804,000	18,579,184	290,846	144,694	68,677	77,475	61,561	1,962	13,754	198	0
0610	Large Industrial	24,154,000	53,100,154	24,154,000	53,100,154	822,380	413,542	196,283	212,555	168,894	5,382	37,735	544	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	**Subtotal**	49,807,200	106,648,341	49,807,200	106,648,341	1,663,517	830,573	394,222	438,722	348,604	11,108	77,886	1,123	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	2,084,000	1,754,936	2,084,000	1,754,936	37,993	13,667	6,487	17,839	14,175	452	3,167	46	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					775,484	445,967	212,202	117,315	108,846	812	7,362	295	
9180	**Total Levied by Rate**					15,990,102	9,086,625	4,313,387	2,590,090	2,274,152	31,353	280,385	4,200	0
9190	Amts Added to Tax Bill					10,500	10,500	0	0					
9192	Other Taxation Amounts					0	1,413	0	-1,413	-1,123	-35	-251	-4	
9199	**TOTAL before Adj.**	1,027,324,000	1,109,489,367	1,027,324,000	1,109,489,367	16,000,602	9,098,538	4,313,387	2,588,677	2,273,029	31,318	280,134	4,196	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA) 16 $	PIL Asmt. (Wtd & Disc CVA) 2 $	Phase-In PIL Asmt. (CVA) 18 $	Phase-In PIL Asmt. (Wtd & Disc CVA) 17 $	Total PILS Levied 3 $	Municipal PILS LT / ST 4 $	Municipal PILS UT 5 $	Education PILS 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	4,559,300	5,562,346	4,559,300	5,562,346	92,782	43,319	20,561	28,902
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 Constructi	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**	4,559,300	5,562,346	4,559,300	5,562,346	92,782	43,319	20,561	28,902
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**					92,782	43,319	20,561	28,902
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					-50,441	-25,736	0	-24,705
9299	**TOTAL before Adj.**	4,559,300	5,562,346	4,559,300	5,562,346	42,341	17,583	20,561	4,197

Part 3 contains Distribution of PILS by School Boards

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2022

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**	4,167	14,193	4,197	22,557		22,557	8,364	14,193						
	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				0		0								
5430	Liquor Control Board of Ont.	13,416	6,368		19,784		19,784	13,416	6,368						
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	0	0	0	0		0								
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**	17,583	20,561	4,197	42,341	0	42,341	21,780	20,561	0	0	0	0	0	0

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FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2022

Code	Line	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	137,543		11,808	16,889				166,240		3,791	170,031
0250	Corporate Management	1,004,939		316,029	142,621	9,044		67,044	1,539,677		35,107	1,574,784
0260	Program Support	199,311		126,540	12,360				338,211		-338,211	0
0299	**Subtotal**	1,341,793	0	454,377	171,870	9,044	0	67,044	2,044,128	0	-299,313	1,744,815
	Protection services											
0410	Fire	224,064		196,266				130,478	550,808		12,559	563,367
0420	Police	16,715		26,578	3,028,452			11,494	3,083,239		70,303	3,153,542
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation authority						56,404	0	56,404		1,286	57,690
0440	Protective inspection and control	162,453		16,644				3,254	182,351		4,158	186,509
0445	Building permit and inspection services							0	0			0
0450	Emergency measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	**Subtotal**	403,232	0	239,488	3,028,452	0	56,404	145,226	3,872,802	0	88,306	3,961,108
	Transportation services											
0611	Roads - Paved	652,748	13,496	606,355	44,615			498,859	1,816,073		47,308	1,863,381
0612	Roads - Unpaved			2,590				4,588	7,178		59	7,237
0613	Roads - Bridges and Culverts							32,201	32,201			32,201
0614	Roads - Traffic Operations & Roadside	100,808						221,913	322,721		2,299	325,020
0621	Winter Control - Except sidewalks, Parking Lots	134,267		137,840				0	272,107		6,204	278,311
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional			61,056				0	61,056		1,392	62,448
0632	Transit - Disabled & special needs							0	0			0
0640	Parking							0	0			0
0650	Street lighting			177,012				0	177,012		4,036	181,048
0660	Air transportation							0	0			0
0698	Other							0	0			0
0699	**Subtotal**	887,823	13,496	984,853	44,615	0	0	757,561	2,688,348	0	61,298	2,749,646
	Environmental services											
0811	Wastewater collection/conveyance	151,920	52,609	572,843	520,080			463,234	1,760,686		54,441	1,815,127
0812	Wastewater treatment & disposal							0	0			0
0821	Urban storm sewer system	2,472		1,129	120,490			123,952	248,043		2,829	250,872
0822	Rural storm sewer system							0	0			0
0831	Water treatment	256,630	75,962	246,117	448,527			502,974	1,530,210		23,423	1,553,633
0832	Water distribution/transmission							0	0			0
0840	Solid waste collection	18,577		1,710	35,412			0	55,699		1,270	56,969
0850	Solid waste disposal							0	0			0
0860	Waste diversion							0	0			0
0898	Other							0	0			0
0899	**Subtotal**	429,599	128,571	821,799	1,124,509	0	0	1,090,160	3,594,638	0	81,963	3,676,601
	Health services											
1010	Public health services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance services							0	0			0
1035	Ambulance dispatch							0	0			0
1040	Cemeteries	72,309		19,093				1,011	92,413		2,107	94,520
1098	Other							0	0			0
1099	**Subtotal**	72,309	0	19,093	0	0	0	1,011	92,413	0	2,107	94,520
	Social and family services											
1210	General assistance							0	0			0
1220	Assistance to aged persons							0	0			0
1230	Child care							0	0			0
1298	Other							0	0			0
1299	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0

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FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2022

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 $
	Social Housing											
1410	Public Housing							0	0			0
1420	Non-Profit/Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	**Subtotal**	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	210,905		125,113				159,347	495,365		13,726	509,091
1620	Recreation programs							0	0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill							0	0			0
1634	Rec. Fac. - All Other	574,258		336,065				106,616	1,016,939		20,757	1,037,696
1640	Libraries	240,265		88,589				73,932	402,786		9,184	411,970
1645	Museums							0	0			0
1650	Cultural services	6,310		18,782			7,800	0	32,892		750	33,642
1698	Other							0	0			0
1699	**Subtotal**	1,031,738	0	568,549	0	0	7,800	339,895	1,947,982	0	44,417	1,992,399
	Planning and development											
1810	Planning and zoning	222,185		23,019	564,739			0	809,943		18,468	828,411
1820	Commercial and Industrial	94,860		25,930				0	120,790		2,754	123,544
1830	Residential development							0	0			0
1840	Agriculture and reforestation							0	0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other							0	0			0
1899	**Subtotal**	317,045	0	48,949	564,739	0	0	0	930,733	0	21,222	951,955
1910	Other							0	0			0
9910	**TOTAL**	4,483,539	142,067	3,137,108	4,934,185	9,044	64,204	2,400,897	15,171,044	0	0	15,171,044

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2022

Additional information contained in Schedule 40

		1
	Total of column 1 includes:	$
5010	Salaries and wages	3,727,549
5020	Employee benefits	755,990
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	4,483,539
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	4,483,539
	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	

FIR2022: Shelburne T

Asmt Code: 2221
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Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

Code	Description	2022 Opening Net Book Value	COST: 2022 Opening Cost Balance	COST: Additions and Betterments	COST: Disposals	COST: Write Downs	COST: 2022 Closing Cost Balance	AMORTIZATION: 2022 Opening Amortization Balance	AMORTIZATION: Annual Amortization	AMORTIZATION: Amortization Disposal	AMORTIZATION: 2022 Closing Amortization Balance	2022 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
0299	**General government**	2,993,686	4,507,718	310,664			4,818,382	1,514,032	67,044		1,581,076	3,237,306
	Protection services											
0410	Fire	909,565	2,073,847	370,101	310,763		2,133,185	1,164,282	130,478	126,913	1,167,847	965,338
0420	Police	112,603	462,726		253,234		209,492	350,123	11,494	336,890	24,727	184,765
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	14,641	61,965				61,965	47,324	3,254		50,578	11,387
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**	1,036,809	2,598,538	370,101	563,997	0	2,404,642	1,561,729	145,226	463,803	1,243,152	1,161,490
	Transportation services											
0611	Roads - Paved	17,717,039	26,010,022	1,127,172	1,117,201		26,019,993	8,292,983	498,859	423,993	8,367,849	17,652,144
0612	Roads - Unpaved	208,187	234,350				234,350	26,163	4,588		30,751	203,599
0613	Roads - Bridges and Culverts	545,001	1,392,174				1,392,174	847,173	32,201		879,374	512,800
0614	Roads - Traffic Operations & Roadside	364,851	1,266,994	180,490	366		1,447,118	902,143	221,913	366	1,123,690	323,428
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**	18,835,078	28,903,540	1,307,662	1,117,567	0	29,093,635	10,068,462	757,561	424,359	10,401,664	18,691,971
	Environmental services											
0811	Wastewater collection/conveyance	15,464,987	24,396,060				24,396,060	8,931,073	463,234		9,394,307	15,001,753
0812	Wastewater treatment & disposal	0	0				0	0			0	0
0821	Urban storm sewer system	8,782,259	10,451,640				10,451,640	1,669,381	123,952		1,793,333	8,658,307
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	14,879,760	21,175,707	50,179			21,225,886	6,295,947	502,974		6,798,921	14,426,965
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**	39,127,006	56,023,407	50,179	0	0	56,073,586	16,896,401	1,090,160	0	17,986,561	38,087,025
	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	36,475	73,014				73,014	36,539	1,011		37,550	35,464
1098	Other	0	0				0	0			0	0
1099	**Subtotal**	36,475	73,014	0	0	0	73,014	36,539	1,011	0	37,550	35,464
	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

2022.01

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

Code	Description	2022 Opening Net Book Value	COST: 2022 Opening Cost Balance	COST: Additions and Betterments	COST: Disposals	COST: Write Downs	COST: 2022 Closing Cost Balance	AMORTIZATION: 2022 Opening Amortization Balance	AMORTIZATION: Annual Amortization	AMORTIZATION: Amortization Disposal	AMORTIZATION: 2022 Closing Amortization Balance	2022 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
	Recreation and cultural services											
1610	Parks	5,260,582	6,390,810	189,889	15,000		6,565,699	1,130,228	159,347	15,000	1,274,575	5,291,124
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	1,774,882	5,668,857	726,263			6,395,120	3,893,975	106,616	25,088	3,975,503	2,419,617
1640	Libraries	1,430,535	2,145,196	32,689			2,177,885	714,661	73,932		788,593	1,389,292
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**	8,465,999	14,204,863	948,841	15,000	0	15,138,704	5,738,864	339,895	40,088	6,038,671	9,100,033
	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**	70,495,053	106,311,080	2,987,447	1,696,564	0	107,601,963	35,816,027	2,400,897	928,250	37,288,674	70,313,289

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2022

SEGMENTED BY ASSET CLASS

	General Capital Assets	2022 Opening Net Book Value (NBV) 1 $	2022 Closing Net Book Value (NBV) 11 $
2005	Land	4,866,025	4,966,930
2010	Land Improvements	3,567,454	3,762,592
2020	Buildings	14,251,775	14,425,351
2030	Machinery & Equipment	2,476,274	2,321,565
2040	Vehicles	700,517	954,131
2097	Other	0	
2098	Other	0	
2099	**Total General Capital Assets**	25,862,045	26,430,569

	Infrastructure Assets	2022 Opening Net Book Value (NBV) 1 $	2022 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	44,633,008	43,882,720
2297	Other	0	
2298	Other	0	
2299	**Total Infrastructure Assets**	44,633,008	43,882,720
9920	**Total Tangible Capital Assets**	70,495,053	70,313,289
2405	**Construction-in-progress**	1,947,020	7,812,580
9921	**Total Tangible Capital Assets and Construction-in-progress**	72,442,073	78,125,869

FIR2022: Shelburne T

Schedule 51

Asmt Code: 2221

MAH Code: 43402

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2022

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2022 Opening Balance 1 $	Expenditures in 2022 2 $	Less Assets Capitalized 3 $	2022 Closing Balance 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	834,885	441,512	828,828	447,569
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**	834,885	441,512	828,828	447,569
	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	12,855	1,091,725		1,104,580
0832	Water distribution/transmission	1,095,929	5,164,502		6,260,431
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	**Subtotal**	1,108,784	6,256,227	0	7,365,011
	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	3,351	212,026	215,377	0
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**	3,351	212,026	215,377	0
	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**	1,947,020	6,909,765	1,044,205	7,812,580

FIR2022: 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, 2022

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,194,562
1020	Acquisition of tangible capital assets	-8,853,007
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,400,897
1031	Contributed (Donated) tangible capital assets	
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	698,975
1050	Proceeds on sale of tangible capital assets	94,428
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	**Subtotal**	-5,658,707
1210	Change in supplies inventories	32,974
1220	Change in prepaid expenses	-25,988
1230	Other	
1299	**Subtotal**	6,986
1410	(Increase)/decrease in net financial assets/net debt	-2,457,159
1420	Net financial assets (net debt), beginning of year	8,289,553
1422	**Prior period adjustment**	
1423	**Restated Net Financial Assets (Net Debt), beginning of year**	**8,289,553**
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	**5,832,394**

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	5,000,000
0297	Other	
0298	Other	
0299	**Subtotal**	5,000,000
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 02 + SLC 60 1012 03)	1,616,638
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08)	811,284
0416	Recreation land (The Planning Act) (SLC 60 1032 01)	0
0417	**Community Benefit Charges (SLC 60 1036 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**	2,427,922
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	95,258
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)	1,110,896
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Community -Building Fund - AMO (SLC 10 4099 01)	549,944
0445	Provincial Gas Tax (SLC 10 4019 01)	0
0502	**Subtotal**	1,756,098
0499	**Subtotal**	4,184,020
0610	Contributed (Donated) tangible capital assets	0
9920	**Total Capital Financing**	9,184,020
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	331,013

FIR2022: Shelburne T

Schedule 54

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2022

*** 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

		2022 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

		2022 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

FIR2022: Shelburne T — Schedule 54

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2022

*** 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

		2022 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	3,194,562
2020	Non-cash items including amortization	3,088,266
2021	Contributed (Donated) tangible capital assets	
2022	Change in non-cash assets and liabilities	-1,164,320
2030	Prepaid expenses	-25,988
2040	Change in deferred revenue	3,731,019
2096	Other	
2097	Other	
2098	Other	
2099	**Cash provided by operating transactions**	8,823,539
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	94,428
0620	Cash used to acquire tangible capital assets	-8,853,007
0630	Change in construction-in-progress	
0698	Other	
0699	**Cash applied to capital transactions**	-8,758,579
	Investing Transactions	
0810	Proceeds from portfolio investments	200,000
0820	Portfolio investments	-135,791
0898	Other	
0899	**Cash provided by / (applied to) investing transactions**	64,209
	Financing Transactions	
1010	Proceeds from long term debt issues	5,000,000
1020	Principal long term debt repayment	-481,336
1030	Temporary loans 1	
1031	Repayment of temporary loans 1	
1096	Other	
1097	Other	
1098	Other	
1099	**Cash applied to financing transactions**	4,518,664
1210	Increase in cash and cash equivalents	4,647,833
1220	Cash and cash equivalents, beginning of year	25,943,459
9920	Cash and cash equivalents, end of year	30,591,292

		2022 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	30,591,292
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	**Cash and cash equivalents, end of year**	30,591,292

		1 $
	Cash:	
1501	Unrestricted	12,599,518
1502	Restricted	17,991,774
1503	Unallocated	
9950	**Cash and cash equivalents, end of year**	30,591,292

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2022

		Obligatory Res. Funds, Deferred Rev. 1 $	Discretionary Res. Funds 2 $	Reserves 3 $
0299	**Balance, beginning of year**	14,064,573	457,083	12,718,078
0312	**Contribution from Operations:**		3,478	3,785,965
	Development Charges Act			
0615	**Net Development Charges Collected (SLC 61 0299 06 - SLC 61 0299 03).**	**4,533,742**		
0616	**Net Development Charge Receivable (SLC 61 0299 20 - SLC 61 0299 18).**	**0**		
0699	**Subtotal Development Charges Act**	4,533,742		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0834	**Community Benefit Charges**			
0841	Investment Income	361,545		
0842	**Interest earned on Development Charges Receivable (SLC 61 0299 18)**	**0**		
0860	Gasoline Tax - Province			
0861	Building Code Act, 1992			
0862	Canada Community - Building Fund (Federal Gas Tax)	257,717		
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			140,389
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	**TOTAL Revenues & Surplus**	5,153,004	3,478	3,926,354
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset	44,849	103,448	1,513,190
1015	For current operations			
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08).	811,284		
1026	Development Charges earned to operations (SLC 61 0299 07).	0		
1027	**Monies Borrowed from Development Charges Reserve Fund (SLC 61 0299 23).**	**0**		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035	Recreational land (the Planning Act) earned to operations			
1036	**Community Benefit Charges**			
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)	549,944		
1048	Deferred revenue earned (Canada Community - Building Fund for Capacity Building)			
1070	Inter - Reserve Fund / Reserves Transfer			**140,389**
0910	Less: Utilization (deferred revenue recognized).	1,406,077	103,448	1,653,579
2099	**Balance, end of year**	17,811,500	357,113	14,990,853

2022.01

FIR2022: Shelburne T

Asmt Code: 2221
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Schedule 60
CONTINUITY OF RESERVES AND RESERVE FUNDS
for the year ended December 31, 2022

	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			378,284
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government			377,487
5210	Protection services		348,833	111,133
	Transportation services:			
5215	Roadways			3,171,514
5216	Winter Control			
5220	Transit			0
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			5,403,819
5230	Storm water system			
5235	Waterworks system			2,189,254
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			34,314
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			986,531
5275	Libraries			487,573
5276	Museums			
5277	Cultural services			
5280	Planning and development		8,280	535,120
5290	Other			
	Obligatory Deferred Revenue:			
5635	**Development Charges (SLC 61 0299 14)**	**17,260,762**		
5636	**Development Charge Installments Receivable (Uncollected) (SLC 61 0299 13)**	**0**		
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5655	**Community Benefit Charges**			
5661	Building Code Act, 1992			
5690	Gasoline Tax - Province			
5691	Canada Community-Building Fund (Federal GasTax)	550,738		
5693	Building Canada Fund (BCF)			
5695	Other			
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	**TOTAL**	17,811,500	357,113	14,990,853

2022.01

FIR2022: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2022

B: Parkland Special Account

Parkland provided in the year

	Special Account	Amount of Land 1 #	Value of Land 2 $
5801	Commercial / Industrial		
5802	Residential (standard rate)		
5803	Residential (alternative rate)		
5804	Other		

C: Community Benefit Charges

In Kind Contributions for the year

	Special Account	Value of In Kind Contributions 1 $
5901	In Kind Contributions (reported in year building permit issued)	

2022.01

FIR2022: Shelburne T

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MAH Code: 43402

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2022

			Inflows / Revenue									Outflows / Expenditures									
			Development Charges Receivable				Development Charges Cash Collected														
		Total Opening Development Charges Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected during the year	Net Development Charges Receivable	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Inflows: Receivables and Cash Collected	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance at December 31	Development Charge Installments Receivable and Interest Collectible	Development Charges Net of Development Charge Installments Receivable	Commitments for Capital Projects Approved as of December 31	Balance Net of Development Charge Installments Receivable and Capital Commitments
		1	17	18	19	20	2	3	21	6	22	7	8	9	23	11	12	13	14	15	16
	Development Charges	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$	$
0205	General Government	46,618				0				0	0		219			219	46,399	0	46,399		46,399
0206	Emergency Preparedness	0				0				0	0					0	0	0	0		0
0207	Electrical Power Services	0				0				0	0					0	0	0	0		0
0210	Fire Protection	442,642				0	129,938	13,090		143,028	143,028		178			178	585,492	0	585,492		585,492
0215	Police Protection	575,102				0	90,037	9,070		99,107	99,107		397			397	673,812	0	673,812		673,812
0216	Provinces Offences Act Services	0				0				0	0					0	0	0	0		0
0220	Roads and Structures	1,452,380				0	322,630	32,501		355,131	355,131		18,658	44,849		63,507	1,744,004	0	1,744,004		1,744,004
0225	Transit	0				0				0	0					0	0	0	0		0
0226	Toronto-York Subway Extension	0				0				0	0					0	0	0	0		0
0230	Wastewater	2,752,601				0	1,157,010	116,571		1,273,581	1,273,581		244,783			244,783	3,781,399	0	3,781,399		3,781,399
0235	Stormwater	0				0				0	0					0	0	0	0		0
0240	Water	2,128,972				0	473,989	47,755		521,744	521,744		245,684			245,684	2,405,032	0	2,405,032		2,405,032
0245	Emergency Medical Services	0				0				0	0					0	0	0	0		0
0246	Public Health Services	0				0				0	0					0	0	0	0		0
0250	Homes for the Aged	0				0				0	0					0	0	0	0		0
0255	Daycare	0				0				0	0					0	0	0	0		0
0260	Housing	0				0				0	0					0	0	0	0		0
0265	Parkland Development.	0				0				0	0					0	0	0	0		0
0270	GO Transit	0				0				0	0					0	0	0	0		0
0275	Library	346,026				0	61,194	6,150		67,344	67,344		164			164	413,206	0	413,206		413,206
0280	Recreation	3,861,711				0	1,152,766	115,850		1,268,616	1,268,616		314,806			314,806	4,815,521	0	4,815,521		4,815,521
0285	Development Studies	0				0				0	0					0	0	0	0		0
0286	Parking	117,197				0	25,564	2,577		28,141	28,141		96			96	145,242	0	145,242		145,242
0287	Animal Control	0				0				0	0					0	0	0	0		0
0288	Municipal Cemeteries	0				0				0	0					0	0	0	0		0
0289	Waste Diversion Services	0				0				0	0					0	0	0	0		0
0290	Other . . . East Area Improvement	1,516,340				0	1,110,380			1,110,380	1,110,380					0	2,626,720	0	2,626,720		2,626,720
0295	Other . . . School Road	0				0	10,234			10,234	10,234		-13,701			-13,701	23,935	0	23,935		23,935
0296	Other . . .	0				0				0	0					0	0	0	0		0
0297	Other . . .	0				0				0	0					0	0	0	0		0
0299	**TOTAL**	13,239,589	0	0	0	0	4,533,742	343,564	0	4,877,306	4,877,306	0	811,284	44,849	0	856,133	17,260,762	0	17,260,762	0	17,260,762

2022.01001

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2022

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

RESIDENTIAL CHARGES ($)

	Service (MUST BE SELECTED IF DATA IS ENTERED)	Single Detached 1	Semi-Detached 2	Other Multiples 3	Apartments < = 1 Bedroom 4	Apartments > = 2 Bedroom 5	Secondary Units 17	Other 6	Other 7	Other 8	Other 9
1	**Municipal Wide Charges**					*If Other, Please Specify >*					
210	Fire	1,071.00	1,071.00	859.00	416.00	608.00					
310	Library	487.00	487.00	389.00	189.00	276.00					
410	Parks and Recreation	9,189.00	9,189.00	7,356.00	3,568.00	5,207.00					
450	Police	741.00	741.00	594.00	287.00	421.00					
490	Public Works	853.00	853.00	682.00	331.00	482.00					
550	Road Related	1,806.00	1,806.00	1,446.00	701.00	1,024.00					
670	Water	9,532.00	9,532.00	7,630.00	3,702.00	5,402.00					
690	Wastewater	3,904.00	3,904.00	3,125.00	1,516.00	2,212.00					
9910	**TOTAL MUNICIPAL WIDE CHARGES**	27,583.00	27,583.00	22,081.00	10,710.00	15,632.00	0.00	0.00	0.00	0.00	0.00

NON - RESIDENTIAL CHARGES ($)

	Service	NON Res. Per Sq. Metre 10	Industrial Per Sq. Metre 11	Commercial Per Sq. Metre 12	Institutional Per Sq. Metre 13	Other 14	Other 15	Other 16
1	**Municipal Wide Charges**				*If Other, Please Specify >*			
210	Fire	4.60						
310	Library							
410	Parks and Recreation							
450	Police	3.18						
490	Public Works	3.65						
550	Road Related	7.74						
670	Water	17.70						
690	Wastewater	43.23						
9910	**TOTAL MUNICIPAL WIDE CHARGES**	80.10	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.

FIR2022: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2022

FIR2022: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2022

Line	Financial Assets	1 $
0299	**Cash and cash equivalents**	30,591,292
	Accounts receivable	
0410	Canada	664,790
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	1,637,621
0499	**Subtotal**	2,302,411
	Taxes receivable	
0610	Current year's levies	1,059,860
0620	Previous year's levies	67,214
0630	Prior year's levies	337
0640	Penalties and interest	4,712
0690	LESS: Allowance for uncollectables	
0699	**Subtotal**	1,132,123
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other GIC and Library inv.	1,140,814
0829	**Subtotal**	1,140,814
	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	
0852	**Development Charge Installments Receivable (SLC 60 5636 01)**	0
0890	Other	
0891	**Other**	
0898	**Subtotal**	0
9930	**TOTAL Financial Assets**	35,166,640
8010	* Market value of Investments included in Line 0829	1,140,814

FIR2022: Shelburne T

Schedule 70

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2022

		1 $
	Liabilities	
	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	14,646
2270	Trade accounts payable	2,030,824
2290	Other	27,093
2299	**Subtotal**	2,072,563
2301	Estimated Tax Liabilities (PS3510)	
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	17,811,500
2490	Other	115,187
2499	**Subtotal**	17,926,687
	Long term liabilities	
2610	Debt issued	8,504,637
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**	8,504,637
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	541,705
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	288,654
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	**Subtotal post employment benefits**	288,654
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	**TOTAL Liabilities**	29,334,246
9945	**Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)**	5,832,394

	Non-Financial Assets	1 $
6210	Tangible Capital Assets (SLC 51 9921 11)	78,125,869
6250	Inventories of Supplies	67,916
6260	Prepaid Expenses	27,825
6261	**Intangible Assets**	
6262	**Other**	
6299	**Total Non-Financial Assets**	78,221,610
9970	**Total Accumulated Surplus/(Deficit)**	84,054,004

	Analysis of the Accumulated Surplus/(Deficit)	1 $
6410	Equity in Tangible Capital Assets	69,621,232
6411	**Investment in Intangible Assets**	
6412	**Other**	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	15,347,966
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	40,100
5050	Cemeteries	
5055	Recreation, community centres and arenas	-48,854
5060	Business Improvement Area	38,162
5076	Other: Shelburne & District Fire Department	-114,243
5077	Other	
5078	Other	
5079	Other	
5098	**Total Local Boards**	-84,835
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-541,705
6602	Unfunded Landfill closure costs	-288,654
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	**Total Other**	-830,359
9971	**Total Accumulated Surplus/(Deficit)**	84,054,004

FIR2022: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Single/Lower-Tier ONLY **Schedule 72**

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2022

	Continuity of Taxes Receivable	9
		$
0210	Taxes receivable, beginning of year	704,531
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	16,000,602
0225	PLUS: Current Year Penalties and Interest	136,308
0240	LESS: Total cash collections (SLC 72 0699 09)	15,872,610
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	279,397
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Other	442,689
0290	Taxes receivable, end of year	1,132,123

	Cash Collections	9
		$
0610	Current year's tax	15,153,558
0620	Previous year's tax	597,529
0630	Penalties and interest	121,523
0640	Amounts added to tax bills for collection purposes only	
0690	Other	
0699	**TOTAL Cash Collections**	15,872,610

2022.01

FIR2022: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2022

	Tax Adjustments Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 9 $
1000	Taxes collected on behalf of "other" bodies (Mun. Act 353) . . .						0			0
1010	Write-off of taxes (Mun. Act 354)	81,650	2,070	15,598	217		99,535	30,659	14,619	144,813
1020	Cancellation, reduction, refund of taxes, overcharges (Mun. Act 3	0	0	0	0	0	0	1,842	899	2,741
1030	Cancellation, reduction or refund of taxes (Mun. Act 365)						0			0
1040	ARB decisions, Advisory Notice of Adjustment due to an ARB de	0	0	0	0	0	0	4,257	2,086	6,343
1050	RfR (Assessment Act 39.1)						0			0
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	20,389	294	2,908	294	0	23,885	86,801	41,199	151,885
1080	Special Amended Notice (SAN) (Assessment Act)						0			0
1090	Tax Incentive Adjustment (TIA) (Assessment Act)						0			0
1099	**Subtotal**	102,039	2,364	18,506	511	0	123,420	123,559	58,803	305,782
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)						0			0
2299	Vacant Unit Rebates (Mun. Act 364)	222	7	51	1	0	281	0	0	281
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		583	2,156			2,739	-29,405		-26,666
2891	Other						0			0
2892	Other						0			0
2893	Other						0			0
2899	**Tax adjustments before allowances**	102,261	2,954	20,713	512	0	126,440	94,154	58,803	279,397

	Tax Adjustments Not Applied to Taxation	SCHOOL BOARDS English - Public 1 $	French - Public 2 $	English - Separate 3 $	French - Separate 4 $	Other 5 $	TOTAL Education 6 $	Lower-Tier (Single-Tier) 7 $	Upper-Tier 8 $	TOTAL Tax Adjustment 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	2,170,768	28,364	259,421	3,684	0	2,462,237			

2022.01

FIR2022: Shelburne T

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2022

1. Debt burden of the municipality

		1
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	$
0210	To Ontario and agencies	8,504,637
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	**Subtotal**	8,504,637
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**	8,504,637

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

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	8,504,637
1297	Other	
1298	Other	
9920	**TOTAL Net Long Term Liabilities of the Municipality**	8,504,637

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	757,264
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,204,804
1430	Storm water system	
1435	Waterworks system	6,542,569
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**	8,504,637

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2022

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

Line	Description	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

Line	Description	1 $
1810	Own funds	

6. Details of sinking fund balance

Line	Description	1 $
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

Line	Description	1 $
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

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2022

	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	481,336	142,067	
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**	481,336	142,067	
	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		

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Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2022

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 2023	710,790							
3220	Year 2024	736,751							
3230	Year 2025	763,735							
3240	Year 2026	791,782							
3250	Year 2027	505,211							
3260	Years 2028 to 2032	2,640,403							
3270	Years 2033 onwards	2,355,965							
3280	Int. to be earned on sink. funds .								
3299	**TOTAL**	8,504,637	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.

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Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2022

GOVERNMENT BUSINESS ENTERPRISES

		Please Specify GBE					Total
	STATEMENT OF FINANCIAL POSITION						
		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

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Schedule 79
COMMUNITY IMPROVEMENT PLANS
for the year ended December 31, 2022

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 (2022)		
2220	Outstanding Loans as of 2022		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		
	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2022		
2610	Year: 2023		
2620	Year: 2024		
2630	Year: 2025		
2640	Year: 2026		
2650	Year: 2027		
2660	Years beyond 2027		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
	1. Municipal workforce profile			
	Employees of the Municipality			
0205	Administration	20.00		15.00
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	2.00	0.00	0.00
0216	Uniform	1.00		
0217	Civilian	1.00		
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	10.00		4.00
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**	32.00	0.00	19.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	6%		
	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**	62.00	0.00	19.00

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

	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	6	4,329,805
1020	Construction contracts awarded at $100,000 or greater	4	4,211,999

	4. Building permit information	Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	316	105,945,423
1220	Multi-Residential properties		
1230	All other property classes		
1299	**Subtotal**	316	105,945,423

	5. Insured value of physical assets	1 $
1410	Buildings	66,131,600
1420	Machinery and equipment	6,613,160
1430	Vehicles	3,824,100
1497	Other	
1498	Other	
1499	**Subtotal**	76,568,860

	6. Total Dollar Losses due to Structural Fires	1 $
1510	Losses due to structural fires, averaged over 3 yrs (2020 - 2022)	

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Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2022

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

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

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						
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0849						

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2022

(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%		
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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, 2022

9. Building Permit Information (Performance Measures)

Line		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

Line		1 $
1304	Total Value of Construction Activity for 2022 based on permits issued.	105,945,423

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):

Line		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

Line		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)

Line		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

Line		Hectares 1 #
1370	Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2022.	

11. Transportation Services

Line		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

Line		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				2022 Visual

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.				2022 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.	957,440.000
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.	788,805.000
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)	55,637,200

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Schedule 81

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ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2022

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2024

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)	481,336
0220	Interest (SLC 74 3099 02)	142,067
0299	**Subtotal**	**623,403**
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	**Total Debt Charges**	623,403

		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**	**623,403**

		1
		$
1610	Total Revenues (SLC 10 9910 01)	18,351,274
	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)	1,671,018
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	135,937
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	549,944
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	322,625
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	-698,975
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	811,284
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	**Deferred revenue earned (Community Benefits) (SLC 10 1815 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)	250,437
2299	**Subtotal**	**3,042,270**
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	**Net Revenues**	**15,309,004**
2620	**25% of Net Revenues**	**3,827,251**
9930	**ESTIMATED ANNUAL REPAYMENT LIMIT**	**3,203,848**

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

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Schedule 83
NOTES
for the year ended December 31, 2022

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 :**	