FIR2019 USER CONTROL PANEL

Municipality: Shelburne T (2221)

SMART FIR SCHEDULES BACKUP & RESTORE

BACKUP		RESTORE	
	Back-up Schedule data on the Ministry server.	Select a Version: Working / Submitted / MFPB Clean / Last Returned	
			Restore Schedule data from the Ministry server.
Last Backup:		Last Restore:	

SUBMIT SMART FIR

VALIDATION CHECK		SUBMIT FIR	
CRITICAL Flagged:	0		Submit FIR Schedules.
VERIFY Flagged:	3		
Attach file(s):		Last Submit:	

MUNICIPALITY STATUS DASHBOARD

Refresh Table	Current Status	Prior Status 1	Prior Status 2	Prior Status 3	Prior Status 4	Prior Status 5	Prior Status 6	Prior Status 7	Prior Status 8	Prior Status 9
Workflow Status Flag	Smart FIR Initialized	Not Started								
Workflow Status Date	6/3/2020									
Backup Date										
Restore Date										

H E L P   P A G E

IMPORTANT

DO NOT change settings which are built into this FIR2019, or the FIR2019 file will NOT function properly.

The FIR2019 has been pre-formatted to ensure that every user can complete the FIR Schedules with efficiency and accuracy.

Do Not CUT and PASTE (or similarly Drag and Drop)

CUT and PASTE (or Drag and Drop) will greatly affect many or all of the background formulas and links that have been incorporated into the FIR2019. If you cut and paste any information into the FIR file, unfortunately the only way to correct the file is to download a new copy and start over.

It is also recommended that you DO NOT Copy and Paste. However, the Copy and Paste feature may be used with caution providing that information is only copied and pasted from an open workbook within the same Excel application that is currently running the FIR2019. Information that is copied and pasted from one Excel application to another is treated as a cut and paste and will damage the FIR file. Also, DO NOT Paste into a cell that contains a drop-down LIST, otherwise the LIST, CHECKS and calculations will no longer function.

Do Not set up the FIR2019 file as a "Shared Workbook"

Setting up the file as a shared workbook will not allow the macros to function properly.

Failed to Configure Planning Connection

If you encounter "Failed to Configure Planning Connection" during setup, backup or submission of your municipality, please reset your password.

Text data and quotations

When entering text fields, please avoid using single(') or double(") quotes. Text with quotations will cause serious system loading problems at our end.
For example, Property Class 'C' or Property Class "C" should be entered as Property Class C

Upon Completion

After clearing the critical and verify edit checks, please submit your FIR by pressing the "Submit" button on the User Control Panel and following the instruction prompted. The current workflow status flag will be updated to "Submitted Under Review".

For assistance:

Email the FIR Team FIR.mah@ontario.ca

OR

Contact your Municipal Service Office (MSO):

	General Inquiry	Toll Free
Central MSO - TORONTO	(416) 585-6226	1-800-668-0230
Western MSO - LONDON	(519) 873-4020	1-800-265-4736
Eastern MSO - KINGSTON	(613) 545-2100	1-800-267-9438
North-Western MSO - THUNDER BAY	(807) 475-1651	1-800-465-5027
North-Eastern MSO - SUDBURY	(705) 564-0120	1-800-461-1193

###

FIR2019 DATA VERIFICATION : Shelburne T

Asmt Code: 2221
MAH Code: 43402

04/Aug/2020 12:01 PM
CRITICAL Flagged: 0 of 401
VERIFY Flagged: 3 of 1046

Please review the following CHECKLIST for possible errors that may exist in the FIR2019 to ensure an accurate FIR2019 is submitted.
Possible Errors are flagged as CRITICAL or VERIFY under the CHECK column.

*** PY refers to Previous Year**
**** SLC refers to Schedule, Line, Column numbering of datapoints**

CHECK	Sched	Code	Datapoint	Description	Numeric Description	Explanation
VERIFY	**80D**	80V 059	80 1760 01 40 0613 07	If there are expenses for bridges and culverts, the total square metres of surface area on bridges and culverts must be completed.	IF 40 0613 07 <> Null, THEN 80 1760 01 <> Null	
VERIFY	**80D**	80V 060	80 1760 01 80 1765 01 80 1766 01	If your municipality is responsible for bridges and culverts, the number of structures where the condition of primary component is rated as good to very good, requiring only repair must be completed.	IF 80 1760 01 <> Null, THEN (80 1765 01 <> Null AND 80 1766 01 <> Null)	
VERIFY	**80D**	80V 061	80 1760 01 80 1767 02	If your municipality is responsible for bridges and culverts, the total number of bridges and culverts must be provided.	IF 80 1760 01 <> Null, THEN 80 1767 02 > 0	

2019 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: 2019.01001

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		
53	CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS (NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING/DONATIONS		
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	Traci Smith, CPA, CGA
0092	Municipal Audit Firm	BDO Canada LLP
0095	Municipal Auditor's Email **(Required)**	tsmith@bdo.ca
0090	Municipal Treasurer	Carey Holmes
0093	Municipal Treasurer's Email **(Required)**	cholmes@shelburne.ca
0094	Date	8/4/2020

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	2,904	MPAC
0041	Population	8,126	Stats Can
0042	Youth Population	695	Municipal

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 10
CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE
for the year ended December 31, 2019

	STATEMENT OF OPERATIONS: REVENUE		Own Purposes Revenue 1 $
	Property Taxation		
0299	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)		6,980,643
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)		23,097
9940	Subtotal		7,003,740
0510	Estimated tax revenue		-13,865
0620	Ontario Municipal Partnership Fund (OMPF)		435,700
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)		15,000
0695	Other		
0696	Other		
0697	Other		
0698	Other		
0699	Subtotal		450,700
	Conditional Grants		
0810	Ontario conditional grants (SLC 12 9910 01)		701,987
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)		236,294
0820	Canada conditional grants (SLC 12 9910 02)		13,330
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)		0
0830	Deferred revenue earned (Provincial Gas Tax) (SLC 60 1042 01 + SLC 60 1045 01)		0
0831	Deferred revenue earned (Canada Gas Tax) (SLC 60 1047 01)		263,941
0899	Subtotal		1,215,552
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)		0
1099	Revenue from other municipalities (SLC 12 9910 03)		264,007
1299	Total User Fees and Service Charges (SLC 12 9910 04)		4,236,688
	Licences, permits, rents, etc.		
1410	Trailer revenue and permits		
1420	Licences and permits		47,946
1430	Rents, concessions and franchises		24,628
1431	Royalties		
1432	Green Energy		
1498	Other		
1499	Subtotal		72,574
	Fines and penalties		
1605	Provincial Offences Act (POA) *Municipality which administers POA only*		
1610	Other fines		125,917
1620	Penalties and interest on taxes		110,178
1698	Other		
1699	Subtotal		236,095
	Other revenue		
1805	Investment income		250,177
1806	Interest earned on reserves and reserve funds		
1811	Gain/Loss on sale of land & capital assets		8,154
1812	Deferred revenue earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)		228,893
1813	Deferred revenue earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)		0
1814	Other Deferred revenue earned	Main St Revitalization grant	8,998
1830	Donations		78,372
1831	Donated Tangible Capital Assets (SLC 53 0610 01)		755,500
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 revenue	241,188
1891	Other		
1892	Other		
1893	Other		
1894	Other		
1895	Other		
1896	Other		
1897	Other		
1898	Other		
1899	Subtotal		1,571,282
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		15,036,773

FIR2019: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2019

	Continuity of Accumulated Surplus/(Deficit)	1 $
2010	PLUS: Total Revenues (SLC 10 9910 01)	15,036,773
2020	LESS: Total Expenses (SLC 40 9910 11)	12,608,683
2030	PLUS: Restatement of opening surplus	472
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	2,428,562
2060	Accumulated surplus/(deficit) at the beginning of year	69,426,580
2061	Prior period adjustments	
2062	Restated accumulated surplus/(deficit) at the beginning of year	69,426,580
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)	71,855,142

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

Total of line 0899 includes:

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

Total of line 0899 includes:

	Canada Gas Tax Funding	1 $
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	100,584
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	
	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	
4099	Canada Gas Tax	100,584

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 12
GRANTS, USER FEES AND SERVICE CHARGES
for the year ended December 31, 2019

		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	8,861			21,291			
	Protection services							
0410	Fire				32,040			
0420	Police	35,090			32,537	13,620		
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	35,090	0	0	64,577	13,620	0	0
	Transportation services							
0611	Roads - Paved	3,920			9,790	222,674		
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	3,920	0	0	9,790	222,674	0	0
	Environmental services							
0811	Wastewater collection/conveyance	33,233			1,713,638			
0812	Wastewater treatment & disposal							
0821	Urban storm sewer system							
0822	Rural storm sewer system							
0831	Water treatment	546,666			1,414,063			
0832	Water distribution/transmission							
0840	Solid waste collection				33,465			
0850	Solid waste disposal							
0860	Waste diversion							
0898	Other							
0899	Subtotal	579,899	0	0	3,161,166	0	0	0
	Health services							
1010	Public health services							
1020	Hospitals							
1030	Ambulance services							
1035	Ambulance dispatch							
1040	Cemeteries				60,295			
1098	Other							
1099	Subtotal	0	0	0	60,295	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				15,473			
1620	Recreation programs							
1631	Recreation facilities - Golf Course, Marina, Ski Hill							
1634	Recreation facilities - All Other		9,730	120,642	563,848			
1640	Libraries	11,901		142,765	12,288			
1645	Museums							
1650	Cultural services		3,600	600				
1698	Other							
1699	Subtotal	11,901	13,330	264,007	591,609	0	0	0
	Planning and development							
1810	Planning and zoning				321,265			
1820	Commercial and industrial	62,316			6,695			
1830	Residential development							
1840	Agriculture and reforestation							
1850	Tile drainage/shoreline assistance							
1898	Other							
1899	Subtotal	62,316	0	0	327,960	0	0	0
1910	Other							
9910	TOTAL	701,987	13,330	264,007	4,236,688	236,294	0	0

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2019

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	Y
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		Middle Band	
				CVA Boundary	% of Highest Band Rate	CVA Boundary	% of Highest Band Rate
		2	3	4	5	6	7
		Y or N	#	$	%	$	%
0610	C Commercial	N					
0611	G Parking Lot	N					
0612	D Office Building	N					
0613	S Shopping Centre	N					
0620	I Industrial	N					
0621	L Large Industrial	N					

4. Phase-In Program in Effect (Most recent Phase-In only)

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

5. Rebates for Eligible Charities

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

6. Property Tax Due Dates for Current Year
To be completed by Single/Lower-tier Municipalities Only

		INTERIM Billing Installments			FINAL Billing Installments		
		Installments	First Due Date	Last Due Date	Installments	First Due Date	Last Due Date
		2	3	4	5	6	7
		#	YYYYMMDD	YYYYMMDD	#	YYYYMMDD	YYYYMMDD
1210	R Residential	2	20190221	20190523	2	20190822	20191024
1220	M Multi-Residential	2	20190221	20190523	2	20190822	20191024
1230	F Farmland	2	20190221	20190523	2	20190822	20191024
1240	T Managed Forest	2	20190221	20190523	2	20190822	20191024
1250	C Commercial	2	20190221	20190523	2	20190822	20191024
1260	I Industrial	2	20190221	20190523	2	20190822	20191024
1270	P Pipeline	2	20190221	20190523	2	20190822	20191024
1298	Other						

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2019

1. GENERAL PURPOSE LEVY INFORMATION

		Phase-In Taxable Assessment	LT/ST Taxes	UT Taxes	Education Taxes	TOTAL
9299	TOTAL	899,936,152	6,956,593	3,537,893	2,306,864	12,801,350

	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%	820,586,500	789,570,073	0.717292%	0.364791%	0.161000%	1.243083%	5,663,523	2,880,281	1,271,208	9,815,012
0050	MT	0	Multi-Residential	Full Occupied	2.150000	100%	15,547,800	15,131,829	1.542177%	0.784302%	0.161000%	2.487479%	233,360	118,679	24,362	376,401
0110	FT	0	Farmland	Full Occupied	0.230000	100%	1,068,500	979,177	0.164977%	0.083902%	0.040250%	0.289129%	1,615	822	394	2,831
0210	CT	0	Commercial	Full Occupied	1.220000	100%	45,322,600	43,520,428	0.875096%	0.445046%	0.952006%	2.272148%	380,846	193,686	414,317	988,849
0240	CU	0	Commercial	Excess Land	1.220000	70%	1,310,300	1,210,748	0.612567%	0.311531%	0.809205%	1.733303%	7,417	3,772	9,797	20,986
0270	CX	0	Commercial	Vacant Land	1.220000	70%	1,657,000	1,586,250	0.612567%	0.311532%	0.809205%	1.733304%	9,717	4,942	12,836	27,495
0310	GT	0	Parking Lot	Full Occupied	1.220000	100%	123,000	116,500	0.875096%	0.445046%	0.952006%	2.272148%	1,019	518	1,109	2,646
0340	ST	0	Shopping Centre	Full Occupied	1.220000	100%	1,689,200	1,515,400	0.875096%	0.445046%	0.952006%	2.272148%	13,261	6,744	14,427	34,432
0510	IT	0	Industrial	Full Occupied	2.198400	100%	12,119,200	11,247,719	1.576894%	0.801957%	1.290000%	3.668851%	177,365	90,202	145,096	412,663
0515	IH	0	Industrial	Full Occupied, Shared PIL	2.198400	100%	92,500	84,279	1.576894%	0.801957%	1.290000%	3.668851%	1,329	676	1,087	3,092
0540	IU	0	Industrial	Excess Land	2.198400	70%	580,500	537,654	1.103826%	0.561370%	1.096500%	2.761696%	5,935	3,018	5,895	14,848
0570	IX	0	Industrial	Vacant Land	2.198400	70%	1,417,000	1,305,695	1.103826%	0.561370%	1.096500%	2.761696%	14,413	7,330	14,317	36,060
0575	IJ	0	Industrial	Vacant Land, Shared PIL	2.198400	70%	20,000	20,000	1.103826%	0.561370%	1.096500%	2.761696%	221	112	219	552
0610	LT	0	Large Industrial	Full Occupied	2.198400	100%	24,341,100	23,121,200	1.576894%	0.801957%	1.290000%	3.668851%	364,597	185,422	298,263	848,282
0620	LU	0	Large Industrial	Excess Land	2.198400	70%	666,200	632,825	1.103826%	0.561370%	1.096500%	2.761696%	6,985	3,552	6,939	17,476
0710	PT	0	Pipeline	Full Occupied	0.842100	100%	1,973,000	1,933,000	0.604031%	0.307191%	0.870360%	1.781582%	11,676	5,938	16,824	34,438
2440	XT	0	Commercial, NConstr.	Full Occupied	1.220000	100%	7,400,100	6,795,675	0.875096%	0.445046%	0.952006%	2.272148%	59,469	30,244	64,695	154,408
2445	XU	0	Commercial, NConstr.	Excess Land	1.220000	70%	657,600	627,700	0.612567%	0.311531%	0.809205%	1.733303%	3,845	1,955	5,079	10,879
													0	0	0	0
													0	0	0	0
9201				Subtotal			936,572,100	899,936,152					6,956,593	3,537,893	2,306,864	12,801,350

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2019

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
												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

2019.01001

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

3. UPPER-TIER SPECIAL AREA LEVY INFORMATION

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

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

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 22

MUNICIPAL and SCHOOL BOARD TAXATION

for the year ended December 31, 2019

		Municipal Taxes LT / ST 12 $	Municipal Taxes UT 13 $	Education Taxes 14 $	TOTAL 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)	67,307	34,274	27,369	128,950
	6. AMOUNT LEVIED BY TAX RATE				
9910	TOTAL Levied by Tax Rate	7,023,900	3,572,167	2,334,233	12,930,300
	7. AMOUNTS ADDED TO TAX BILL				
8005	Local improvements				0
8010	Sewer and water service charges				0
8015	Sewer and water connection charges				0
8020	Fire service charges				0
8025	Minimum tax (differential only)				0
8030	Municipal drainage charges				0
8035	Waste management collection charges				0
8040	Business improvement area	10,500			10,500
8097	Other				0
9890	Subtotal	10,500	0	0	10,500
	8. OTHER TAXATION AMOUNTS				
8045	Railway rights-of-way (RTC = W)				0
8050	Utility transmission and utility corridors (RTC = U)				0
8098	Other				0
9892	Subtotal	0	0	0	0
	9. TOTAL AMOUNT LEVIED				
9990	TOTAL Levies	7,034,400	3,572,167	2,334,233	12,940,800

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

		PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL
9299	TOTAL	3,912,594	34,239	17,413	24,232	75,884

	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	PIL CVA Assessment	PIL Phased-In Assessment	Tax Rates LT / ST	Tax Rates UT	Tax Rates EDUC	Tax Rates TOTAL	Municipal PILS LT / ST	Municipal PILS UT	Education PILS	TOTAL
	1	2	3	4	5	6	7	16	8	9	10	11	12	13	14	15
	LIST	LIST				%	$	$	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	$	$	$	$
2001	0	Shelburne T														
1210	CF	0	Commercial	PIL: Full Occupied	1.220000	100%	2,777,400	2,545,344	0.875096%	0.445046%	0.952006%	2.272148%	22,274	11,328	24,232	57,834
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.220000	100%	1,412,000	1,367,250	0.875096%	0.445046%		1.320142%	11,965	6,085	0	18,050
													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
													0	0	0	0
9201				Subtotal			4,189,400	3,912,594					34,239	17,413	24,232	75,884

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

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

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

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

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

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

		LT/ST PILS	UT PILS	Education PILS	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 %	PIL Phased-In 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 PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 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

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2019

		Municipal PILS LT / ST 12 $	Municipal PILS UT 13 $	Education PILS 14 $	TOTAL 15 $
	4. SUPPLEMENTARY PAYMENTS-IN-LIEU				
9799	Total of all supplementary PILS (Supps, Omits, Section 444)				0
	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE				
9910	TOTAL PILS Levied by Tax Rate	34,239	17,413	24,232	75,884
	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	2,856			2,856
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (Mun. Act 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other				0
9892	Subtotal	2,856	0	0	2,856
	8. TOTAL PAYMENTS-IN-LIEU LEVIED				
9990	TOTAL PILS Levied	37,095	17,413	24,232	78,740

2019.01001

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

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%	78.956%	2.277%	18.517%	0.250%	0.000%

	Property Class Group	Taxable Asmt. (CVA)	Taxable Asmt. (Wtd & Disc CVA)	Phase-In Taxable Asmt. (CVA)	Phase-In Taxable Asmt. (Wtd & Disc CVA)	TOTAL Taxes	Municipal Taxes		Education Taxes	Distribution of Education Taxes in column 6 by School Board				
							LT / ST	UT		ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
		16	2	18	17	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$	$	$
0010	Residential	820,586,500	820,586,500	789,570,073	789,570,073	9,815,012	5,663,523	2,880,281	1,271,208	1,192,903	2,841	74,941	523	
0050	Multi-residential	15,547,800	33,427,770	15,131,829	32,533,432	376,401	233,360	118,679	24,362	23,506	67	782	7	
0110	Farmland	1,068,500	245,755	979,177	225,211	2,831	1,615	822	394	394				
0140	Managed Forests	0	0	0	0	0	0	0	0					
9110	Subtotal	837,202,800	854,260,025	805,681,079	822,328,716	10,194,244	5,898,498	2,999,782	1,295,964	1,216,803	2,908	75,723	530	0
0210	Commercial	48,289,900	57,827,646	46,317,426	55,483,558	1,037,330	397,980	202,400	436,950	344,998	9,949	80,910	1,092	0
0215	Commercial New Construction.	8,057,700	9,589,712	7,423,375	8,826,779	165,287	63,314	32,199	69,774	55,091	1,589	12,920	174	0
0310	Parking Lot	123,000	150,060	116,500	142,130	2,646	1,019	518	1,109	876	25	205	3	0
0320	Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325	Office Building New Constructic	0	0	0	0	0	0	0	0	0	0	0	0	0
0340	Shopping Centre	1,689,200	2,060,824	1,515,400	1,848,788	34,432	13,261	6,744	14,427	11,391	329	2,671	36	0
0345	Shopping Centre New Constru	0	0	0	0	0	0	0	0	0	0	0	0	0
9120	Subtotal	58,159,800	69,628,243	55,372,701	66,301,256	1,239,695	475,574	241,861	522,260	412,356	11,892	96,707	1,306	0
0510	Industrial	14,229,200	29,950,892	13,195,347	27,779,735	467,215	199,263	101,338	166,614	131,552	3,794	30,852	417	0
0515	Industrial New Construction.	0	0	0	0	0	0	0	0	0	0	0	0	0
0610	Large Industrial	25,007,300	54,536,676	23,754,025	51,803,488	865,758	371,582	188,974	305,202	240,975	6,949	56,514	763	0
0615	Large Industrial New Construct	0	0	0	0	0	0	0	0	0	0	0	0	0
9130	Subtotal	39,236,500	84,487,568	36,949,372	79,583,223	1,332,973	570,845	290,312	471,816	372,527	10,743	87,366	1,180	0
0705	Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710	Pipelines	1,973,000	1,661,463	1,933,000	1,627,779	34,438	11,676	5,938	16,824	13,284	383	3,115	42	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					128,950	67,307	34,274	27,369	24,210	288	2,835	36	
9180	Total Levied by Rate					12,930,300	7,023,900	3,572,167	2,334,233	2,039,179	26,214	265,746	3,093	0
9190	Amts Added to Tax Bill					10,500	10,500	0	0					
9192	Other Taxation Amounts					0	0	0	0					
9199	TOTAL before Adj.	936,572,100	1,010,037,299	899,936,152	969,840,974	12,940,800	7,034,400	3,572,167	2,334,233	2,039,179	26,214	265,746	3,093	0

2. Payments-In-Lieu of Taxation

	Property Class Group	PIL Asmt. (CVA)	PIL Asmt. (Wtd & Disc CVA)	Phase-In PIL Asmt. (CVA)	Phase-In PIL Asmt. (Wtd & Disc CVA)	Total PILS Levied	Municipal PILS		Education PILS
							LT / ST	UT	
		16	2	18	17	3	4	5	6
		$	$	$	$	$	$	$	$
1010	Residential	0	0	0	0	0	0	0	0
1050	Multi-residential	0	0	0	0	0	0	0	0
1110	Farmland	0	0	0	0	0	0	0	0
1140	Managed Forests	0	0	0	0	0	0	0	0
9210	Subtotal	0	0	0	0	0	0	0	0
1210	Commercial	4,189,400	5,111,068	3,912,594	4,773,365	75,884	34,239	17,413	24,232
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 Constructic	0	0	0	0	0	0	0	0
1340	Shopping Centre	0	0	0	0	0	0	0	0
1345	Shopping Centre New Constru	0	0	0	0	0	0	0	0
9220	Subtotal	4,189,400	5,111,068	3,912,594	4,773,365	75,884	34,239	17,413	24,232
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					75,884	34,239	17,413	24,232
9290	Amts Added to PILs					0	0	0	0
9292	Other PIL Amounts					2,856	2,856	0	0
9299	TOTAL before Adj.	4,189,400	5,111,068	3,912,594	4,773,365	78,740	37,095	17,413	24,232

Part 3 contains Distribution of PILS by School Boards

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 26

TAXATION and PAYMENTS-IN-LIEU SUMMARY

for the year ended December 31, 2019

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	15,846			15,846		15,846	15,846							
	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		18,201		18,201		18,201		18,201						
5430	Liquor Control Board of Ont.	4,395			4,395		4,395	4,395							
5432	Railway Rights-of-way	0	0	0	0		0								
5434	Utility Corridors/Transmission	2,856	0	0	2,856		2,856	2,856							
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	23,097	18,201	0	41,298	0	41,298	23,097	18,201	0	0	0	0	0	0

2019.01

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2019

		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	130,544		18,533	8,009				157,086		1,643	158,729
0250	Corporate Management	803,092		183,071	191,567	5,600		70,630	1,253,960		12,375	1,266,335
0260	Program Support	25,758		68,745	9,292				103,795		-103,795	0
0299	Subtotal	959,394	0	270,349	208,868	5,600	0	70,630	1,514,841	0	-89,777	1,425,064
	Protection services											
0410	Fire	163,396		104,904			11	86,557	354,868		2,806	357,674
0420	Police	2,103,720		289,225	783			68,804	2,462,532		25,032	2,487,564
0421	Court Security								0			0
0422	Prisoner Transportation								0			0
0430	Conservation authority						53,419		53,419			53,419
0440	Protective inspection and control	63,624		12,001					75,625		791	76,416
0445	Building permit and inspection services								0			0
0450	Emergency measures								0			0
0460	Provincial Offences Act (POA)								0			0
0498	Other Crossing Guards	71,971							71,971		753	72,724
0499	Subtotal	2,402,711	0	406,130	783	0	53,430	155,361	3,018,415	0	29,382	3,047,797
	Transportation services											
0611	Roads - Paved	524,992	21,470	301,779	28,973			450,122	1,327,336		8,949	1,336,285
0612	Roads - Unpaved			11,271				4,588	15,859		118	15,977
0613	Roads - Bridges and Culverts							27,992	27,992			27,992
0614	Roads - Traffic Operations & Roadside			109,795				205,858	315,653		1,148	316,801
0621	Winter Control - Except sidewalks, Parking Lots	157,963		87,598					245,561		2,568	248,129
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			154,619					154,619		1,617	156,236
0660	Air transportation								0			0
0698	Other								0			0
0699	Subtotal	682,955	21,470	665,062	28,973	0	0	688,560	2,087,020	0	14,400	2,101,420
	Environmental services											
0811	Wastewater collection/conveyance	82,229	72,988	553,967	466,627			615,363	1,791,174		11,533	1,802,707
0812	Wastewater treatment & disposal								0			0
0821	Urban storm sewer system	9,000		8,371	11,521			169,921	198,813		302	199,115
0822	Rural storm sewer system								0			0
0831	Water treatment	146,542	67,623	295,367	261,929			248,823	1,020,284		7,360	1,027,644
0832	Water distribution/transmission								0			0
0840	Solid waste collection	10,194		5,320	255,573				271,087		2,835	273,922
0850	Solid waste disposal								0			0
0860	Waste diversion								0			0
0898	Other								0			0
0899	Subtotal	247,965	140,611	863,025	995,650	0	0	1,034,107	3,281,358	0	22,030	3,303,388
	Health services											
1010	Public health services								0			0
1020	Hospitals								0			0
1030	Ambulance services								0			0
1035	Ambulance dispatch								0			0
1040	Cemeteries	39,165		13,554				1,011	53,730		551	54,281
1098	Other								0			0
1099	Subtotal	39,165	0	13,554	0	0	0	1,011	53,730	0	551	54,281
	Social and family services											
1210	General assistance								0			0
1220	Assistance to aged persons								0			0
1230	Child care								0			0
1298	Other								0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0

2019.01

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2019

Line	Description	Salaries, Wages and Employee Benefits 1 $	Interest on Long Term Debt 2 $	Materials 3 $	Contracted Services 4 $	Rents and Financial Expenses 5 $	External Transfers 6 $	Amortization 16 $	Total Expenses Before Adjustments 7 $	Inter-Functional Adjustments 12 $	Allocation of Program Support * 13 $	Total Expenses After Adjustments 11 $
	Social Housing											
1410	Public Housing								0			0
1420	Non-Profit/Cooperative Housing								0			0
1430	Rent Supplement Programs								0			0
1497	Other								0			0
1498	Other								0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
	Recreation and cultural services											
1610	Parks	85,222		72,601				78,875	236,698		1,650	238,348
1620	Recreation programs								0			0
1631	Rec. Fac. - Golf Crs, Marina, Ski Hill								0			0
1634	Rec. Fac. - All Other	469,703		305,635				242,160	1,017,498		8,108	1,025,606
1640	Libraries	232,923		92,007				70,131	395,061		3,398	398,459
1645	Museums								0			0
1650	Cultural services	15,202		122,338			22,545		160,085		1,438	161,523
1698	Other								0			0
1699	Subtotal	803,050	0	592,581	0	0	22,545	391,166	1,809,342	0	14,594	1,823,936
	Planning and development											
1810	Planning and zoning	239,422		13,225	396,710				649,357		6,791	656,148
1820	Commercial and Industrial	78,173		114,222	1,598		627		194,620		2,029	196,649
1830	Residential development								0			0
1840	Agriculture and reforestation								0			0
1850	Tile drainage/shoreline assistance								0			0
1898	Other								0			0
1899	Subtotal	317,595	0	127,447	398,308	0	627	0	843,977	0	8,820	852,797
1910	Other								0			0
9910	TOTAL	5,452,835	162,081	2,938,148	1,632,582	5,600	76,602	2,340,835	12,608,683	0	0	12,608,683

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 42
ADDITIONAL INFORMATION
for the year ended December 31, 2019

Additional information contained in Schedule 40

Line	Description	1 $
	Total of column 1 includes:	
5010	Salaries and wages	4,469,723
5020	Employee benefits	983,112
5099	Total Salaries, Wages and Employee benefits (Not including line 5050)	5,452,835
5050	Salaries, Wages and Employee benefits capitalized on Schedule 51	
5098	Total Salaries, Wages and Employee benefits (including capitalized wages)	5,452,835
	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:	
6010	Payments for long term commitments and liabilities financed from the consolidated statement of operations	

2019.01

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2019 Opening Net Book Value	2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	2019 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
0299	General government	2,851,050	4,174,140	18,808	6,869		4,186,079	1,323,090	70,630	6,869	1,386,851	2,799,228
	Protection services											
0410	Fire	1,055,852	1,929,888	39,776	14,355		1,955,309	874,036	86,557	6,699	953,894	1,001,415
0420	Police	243,458	747,124	93,139	35,633		804,630	503,666	68,804	35,633	536,837	267,793
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	0	42,444				42,444	42,444			42,444	0
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	1,299,310	2,719,456	132,915	49,988	0	2,802,383	1,420,146	155,361	42,332	1,533,175	1,269,208
	Transportation services											
0611	Roads - Paved	14,956,670	21,887,027	992,071	75,204		22,803,894	6,930,357	450,122	62,444	7,318,035	15,485,859
0612	Roads - Unpaved	221,951	235,715		528		235,187	13,764	4,588	528	17,824	217,363
0613	Roads - Bridges and Culverts	628,896	1,392,174				1,392,174	763,278	27,992		791,270	600,904
0614	Roads - Traffic Operations & Roadside	183,879	817,291	23,387	9,216		831,462	633,412	205,858	7,808	831,462	0
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	15,991,396	24,332,207	1,015,458	84,948	0	25,262,717	8,340,811	688,560	70,780	8,958,591	16,304,126
	Environmental services											
0811	Wastewater collection/conveyance	15,707,951	23,127,338	135,163			23,262,501	7,419,387	615,363		8,034,750	15,227,751
0812	Wastewater treatment & disposal	0	0				0	0			0	0
0821	Urban storm sewer system	7,103,309	8,441,285	173,165			8,614,450	1,337,976	169,921		1,507,897	7,106,553
0822	Rural storm sewer system	0	0				0	0			0	0
0831	Water treatment	14,399,609	19,454,477	97,820			19,552,297	5,054,868	248,823		5,303,691	14,248,606
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	37,210,869	51,023,100	406,148	0	0	51,429,248	13,812,231	1,034,107	0	14,846,338	36,582,910
	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	39,508	73,014				73,014	33,506	1,011		34,517	38,497
1098	Other	0	0				0	0			0	0
1099	Subtotal	39,508	73,014	0	0	0	73,014	33,506	1,011	0	34,517	38,497
	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

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51
SCHEDULE OF TANGIBLE CAPITAL ASSETS
for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION				
		2019 Opening Net Book Value	2019 Opening Cost Balance	Additions and Betterments	Disposals	Write Downs	2019 Closing Cost Balance	2019 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2019 Closing Amortization Balance	2019 Closing Net Book Value
		1	2	3	4	5	6	7	8	9	10	11
		$	$	$	$	$	$	$	$	$	$	$
	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
	Recreation and cultural services											
1610	Parks	5,500,356	6,314,266	6,472			6,320,738	813,910	78,875		892,785	5,427,953
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	2,346,656	5,550,114	57,496			5,607,610	3,203,458	242,160		3,445,618	2,161,992
1640	Libraries	1,484,892	2,107,179	45,639	35,066		2,117,752	622,287	70,131	35,066	657,352	1,460,400
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	9,331,904	13,971,559	109,607	35,066	0	14,046,100	4,639,655	391,166	35,066	4,995,755	9,050,345
	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	66,724,037	96,293,476	1,682,936	176,871	0	97,799,541	29,569,439	2,340,835	155,047	31,755,227	66,044,314

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 51

SCHEDULE OF TANGIBLE CAPITAL ASSETS

for the year ended December 31, 2019

SEGMENTED BY ASSET CLASS

	General Capital Assets	2019 Opening Net Book Value (NBV) 1 $	2019 Closing Net Book Value (NBV) 11 $
2005	Land	4,324,478	4,430,620
2010	Land Improvements	4,031,098	3,860,006
2020	Buildings	15,785,894	15,154,935
2030	Machinery & Equipment	2,502,210	2,450,884
2040	Vehicles	976,242	898,353
2097	Other	0	
2098	Other	0	
2099	Total General Capital Assets	27,619,922	26,794,798

	Infrastructure Assets	2019 Opening Net Book Value (NBV) 1 $	2019 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	39,104,115	39,249,516
2297	Other	0	
2298	Other	0	
2299	Total Infrastructure Assets	39,104,115	39,249,516
9920	Total Tangible Capital Assets	66,724,037	66,044,314
2405	Construction-in-progress	0	0
9921	Total Tangible Capital Assets and Construction-in-progress	66,724,037	66,044,314

2019.01

FIR2019: Shelburne T

Schedule 51

Asmt Code: 2221

MAH Code: 43402

SCHEDULE OF TANGIBLE CAPITAL ASSET: CONSTRUCTION-IN-PROGRESS

for the year ended December 31, 2019

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST			
		2019 Opening Balance	Expenditures in 2019	Less Assets Capitalized	2019 Closing Balance
		1	2	3	4
		$	$	$	$
0299	General government	0			0
	Protection services				
0410	Fire	0			0
0420	Police	0			0
0421	Court Security	0			0
0422	Prisoner Transportation	0			0
0430	Conservation authority	0			0
0440	Protective inspection and control	0			0
0445	Building permit and inspection services	0			0
0450	Emergency measures	0			0
0460	Provincial Offences Act (POA)	0			0
0498	Other	0			0
0499	Subtotal	0	0	0	0
	Transportation services				
0611	Roads - Paved	0			0
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	0	0	0	0
	Environmental services				
0811	Wastewater collection/conveyance	0			0
0812	Wastewater treatment & disposal	0			0
0821	Urban storm sewer system	0			0
0822	Rural storm sewer system	0			0
0831	Water treatment	0			0
0832	Water distribution/transmission	0			0
0840	Solid waste collection	0			0
0850	Solid waste disposal	0			0
0860	Waste diversion	0			0
0898	Other	0			0
0899	Subtotal	0	0	0	0
	Health services				
1010	Public health services	0			0
1020	Hospitals	0			0
1030	Ambulance services	0			0
1035	Ambulance dispatch	0			0
1040	Cemeteries	0			0
1098	Other	0			0
1099	Subtotal	0	0	0	0
	Social and family services				
1210	General assistance	0			0
1220	Assistance to aged persons	0			0
1230	Child care	0			0
1298	Other	0			0
1299	Subtotal	0	0	0	0
	Social Housing				
1410	Public Housing	0			0
1420	Non-Profit/Cooperative Housing	0			0
1430	Rent Supplement Programs	0			0
1497	Other	0			0
1498	Other	0			0
1499	Subtotal	0	0	0	0
	Recreation and cultural services				
1610	Parks	0			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	0	0	0	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	0	0	0	0

FIR2019: 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, 2019

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

		1 $
1010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,428,562
1020	Acquisition of tangible capital assets	-927,436
1030	Amortization of tangible capital assets (SLC 51 9910 08)	2,340,835
1031	Contributed (Donated) tangible capital assets	-755,500
1032	Change in construction-in-progress	
1040	(Gain)/Loss on sale of tangible capital assets	-8,154
1050	Proceeds on sale of tangible capital assets	29,978
1060	Write-downs of tangible capital assets	
1070	Other	
1071	Other	
1099	Subtotal	679,723
1210	Change in supplies inventories	-29,103
1220	Change in prepaid expenses	-58,105
1230	Other	
1299	Subtotal	-87,208
1410	(Increase)/decrease in net financial assets/net debt	3,021,077
1420	Net financial assets (net debt), beginning of year	2,651,324
1421	Other comprehensive income (loss)	
9910	Net financial assets (net debt), end of year	5,672,401

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

		1 $
	Long Term Liabilities Incurred	
0205	Canada Mortgage and Housing Corporation (CMHC)	
0210	Ontario Financing Authority	
0215	Commercial Area Improvement Program	
0220	Other Ontario housing programs	
0235	Serial debentures	
0240	Sinking fund debentures	
0245	Long term bank loans	
0250	Long term reserve fund loans	
0255	Lease purchase agreements (Tangible capital leases)	
0260	Construction Financing Debentures	
0265	Infrastructure Ontario	
0297	Other	
0298	Other	
0299	Subtotal	0
	Financing from Dedicated Revenue	
0405	Municipal Property Tax by Levy	
0406	Reserves and Reserve funds (SLC 60 1012 01 + SLC 60 1012 02 + SLC 60 1012 03)	185,661
0410	Municipal User Fees & Service Charges	
0415	Development Charges (SLC 61 0299 08).	228,893
0416	Recreation land (The Planning Act) (SLC 60 1032 01).	0
0419	Donations	
0420	Other	
0446	Proceeds from the sale of Tangible Capital Assets, etc	
0447	Investment income	
0448	Prepaid special charges	
0495	Other	
0496	Other	
0497	Other	
0498	Other	
0501	Subtotal	414,554
	Government Transfers	
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)	163,357
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01).	236,294
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)	0
0440	Canada Gas Tax (SLC 10 4099 01).	100,584
0445	Provincial Gas Tax (SLC 10 4019 01).	0
0502	Subtotal	500,235
0499	Subtotal	914,789
0610	Contributed (Donated) tangible capital assets	755,500
9920	Total Capital Financing	1,670,289
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)	-12,647

FIR2019: Shelburne T

Schedule 54

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2019

* 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

		2019 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

		2019 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

FIR2019: Shelburne T — Schedule 54

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD

for the year ended December 31, 2019

* 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

		2019 Actual 1 $
	Operating Transactions	
2010	Annual Surplus/(Deficit) (SLC 10 2099 01)	2,428,562
2020	Non-cash items including amortization	2,510,901
2021	Contributed (Donated) tangible capital assets	-755,500
2022	Change in non-cash assets and liabilities	-303,471
2030	Prepaid expenses	-58,105
2040	Change in deferred revenue	1,395,660
2096	Other	
2097	Other	
2098	Other	
2099	Cash provided by operating transactions	5,218,047
	Capital Transactions	
0610	Proceeds on sale of tangible capital assets	29,978
0620	Cash used to acquire tangible capital assets	-927,436
0630	Change in construction-in-progress	
0698	Other	
0699	Cash applied to capital transactions	-897,458
	Investing Transactions	
0810	Proceeds from portfolio investments	
0820	Portfolio investments	-52,257
0898	Other	
0899	Cash provided by / (applied to) investing transactions	-52,257
	Financing Transactions	
1010	Proceeds from long term debt issues	
1020	Principal long term debt repayment	-422,719
1030	Temporary loans	
1031	Repayment of temporary loans	
1096	Other	
1097	Other	
1098	Other	
1099	Cash applied to financing transactions	-422,719
1210	Increase in cash and cash equivalents	3,845,613
1220	Cash and cash equivalents, beginning of year	12,953,075
9920	Cash and cash equivalents, end of year	16,798,688

		2019 Actual 1 $
	Cash and cash equivalents represented by:	
1401	Cash	16,798,688
1402	Temporary borrowings	
1403	Short term investments	
1404	Other	
9940	Cash and cash equivalents, end of year	16,798,688

		1 $
	Cash:	
1501	Unrestricted	10,215,978
1502	Restricted	6,582,710
1503	Unallocated	
9950	Cash and cash equivalents, end of year	16,798,688

2019.01

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2019

		Obligatory Res. Funds, Deferred Rev.	Discretionary Res. Funds	Reserves
		1	2	3
		$	$	$
0299	Balance, beginning of year	5,066,083	126,952	8,356,337
0310	Allocation of Surplus		104,955	3,312,573
0315	Allocation of Surplus : for operating		104,955	3,246,573
0320	Allocation of Surplus : for capital			66,000
	Development Charges Act			
0610	Non-discounted services	1,353,265		
0620	Discounted services			
0630	Credits utilized (Development Charges Act) (SLC 61 0299 05)	0		
0699	Subtotal Development Charges Act	1,353,265		
0810	Lot levies			
0820	Subdivider contributions			
0830	Recreational land (the Planning Act)			
0841	Investment Income	125,051	84	
0860	Gasoline Tax - Province	436,181		
0861	Building Code Act, 1992 (Section 1.9.1.1 (d))			
0862	Gasoline Tax - Federal			
0864	Building Canada Fund (BCF)			
0870	Inter - Reserve Fund / Reserves Transfer			
0895	Other			
0896	Other			
0897	Other			
0898	Other			
9940	TOTAL Revenues & Surplus	1,914,497	105,039	3,312,573
	Less: Utilization of reserve funds and reserves (transfers)			
1012	For acquisition of tangible capital asset			185,661
1015	For current operations	8,998	10,245	199,976
1025	Development Charges earned to tangible capital asset acquisition (SLC 61 0299 08)	228,893		
1026	Development Charges earned to operations (SLC 61 0299 07)	0		
1032	Recreational land (the Planning Act) earned to tangible capital asset acquisition			
1035	Recreational land (the Planning Act) earned to operations			
1042	Deferred revenue earned (Provincial Gas Tax) for Transit (Operations)			
1045	Deferred revenue earned (Provincial Gas Tax) for Transit (Capital)			
1047	Deferred revenue earned (Canada Gas Tax)	263,941		
1055	Development Charges Act - Credits Provided (SLC 61 0299 10)	0		
1070	Inter - Reserve Fund / Reserves Transfer			
0910	Less: Utilization (deferred revenue recognized)	501,832	10,245	385,637
2099	Balance, end of year	6,478,748	221,746	11,283,273

FIR2019: Shelburne T

Schedule 60

Asmt Code: 2221

CONTINUITY OF RESERVES AND RESERVE FUNDS

MAH Code: 43402

for the year ended December 31, 2019

	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			62,495
5091	Tax rate stabilization			275,000
5630	Lot levies			
5660	Parking revenues			
5670	Debenture repayment			
5680	Exchange rate stabilization			
	Per Service Purpose:			
5205	General government			192,902
5210	Protection services		217,083	905,514
	Transportation services:			
5215	Roadways			2,374,276
5216	Winter Control			
5220	Transit			
5221	Parking			
5222	Street lighting			
5223	Air transportation			
	Environmental services:			
5225	Wastewater system			2,727,632
5230	Storm water system			
5235	Waterworks system			2,673,903
5240	Solid waste collection			
5245	Solid waste disposal			
5246	Waste diversion			
5250	Health services			28,200
5255	Social and family services			
5260	Social housing			
	Recreation and cultural services:			
5265	Parks			206,047
5266	Recreation programs			
5271	Recreation facilities - Golf Course, Marina, Ski Hill			
5274	Recreation facilities - All Other			471,883
5275	Libraries			292,621
5276	Museums			
5277	Cultural services			
5280	Planning and development		4,663	328,302
5290	Other			
	Obligatory Deferred Revenue:			
5610	Development Charges Act - Non-discounted services	6,195,082		
5620	Development Charges Act - Discounted services			
5640	Subdivider contributions			
5650	Recreational land (the Planning Act)			
5661	Building Code Act, 1992 (Section 1.9.1.1 (d))			
5690	Gasoline Tax - Province			
5691	Gasoline Tax - Federal	273,356		
5692	Canada Transit Funding (Bill C-48)			
5693	Building Canada Fund (BCF)			
5695	Other AMO Main St Revitalization grant	10,310		
5696	Other			
5697	Other			
5698	Other			
5699	Other			
9930	TOTAL	6,478,748	221,746	11,283,273

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 61
DEVELOPMENT CHARGES RESERVE FUNDS
for the year ended December 31, 2019

	Development Charges	Balance January 1	Development Charges Proceeds: Development Charges Collected	Interest and Investment Income	Credits Utilized	Total	Development Charges Disbursements: To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Credits Provided	Total	Balance December 31
		1	2	3	5	6	7	8	9	10	11	12
		$	$	$	$	$	$	$	$	$	$	$
0205	General Government	23,001	37,906	2,399		40,305					0	63,306
0210	Fire Protection	144,432	30,953	1,920		32,873					0	177,305
0215	Police Protection	435,361	67,298	4,319		71,617					0	506,978
0220	Roads and Structures	954,895	378,850	23,993		402,843					0	1,357,738
0225	Transit	0				0					0	0
0230	Wastewater	617,037	325,538	24,234		349,772		228,893			228,893	737,916
0235	Stormwater	0				0					0	0
0240	Water	1,108,612	318,877	24,474		343,351					0	1,451,963
0245	Emergency Medical Services	0				0					0	0
0250	Homes for the Aged	0				0					0	0
0255	Daycare	0				0					0	0
0260	Housing	0				0					0	0
0265	Parkland Development.	0				0					0	0
0270	GO Transit	0				0					0	0
0275	Library	214,772	8,524	1,800		10,324					0	225,096
0280	Recreation	1,421,190	168,730	35,631		204,361					0	1,625,551
0285	Development Studies	0				0					0	0
0286	Parking	31,440	16,589	1,200		17,789					0	49,229
0287	Animal Control	0				0					0	0
0288	Municipal Cemeteries	0				0					0	0
0290	Other . . .	0				0					0	0
0295	Other . . .	0				0					0	0
0296	Other . . .	0				0					0	0
0297	Other . . .	0				0					0	0
0299	TOTAL	4,950,740	1,353,265	119,970	0	1,473,235	0	228,893	0	0	228,893	6,195,082

2019.01001

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62

DEVELOPMENT CHARGES RATES

for the year ended December 31, 2019

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 >*					
110	Administration Studies	371.00	371.00	292.00	143.00	217.00					
310	Library	284.00	284.00	224.00	110.00	165.00					
210	Fire	303.00	303.00	238.00	117.00	177.00					
450	Police	670.00	670.00	528.00	259.00	390.00					
430	Parks	2,821.00	2,821.00	2,219.00	1,094.00	1,647.00					
290	Indoor Recreation Services	2,690.00	2,690.00	2,115.00	1,043.00	1,569.00					
490	Public Works	927.00	27.00	729.00	359.00	541.00					
550	Road Related	170.00	170.00	134.00	67.00	100.00					
530	Roads	2,779.00	2,779.00	2,186.00	1,078.00	1,621.00					
690	Wastewater	3,754.00	3,754.00	2,953.00	1,456.00	2,188.00					
670	Water	3,795.00	3,795.00	2,983.00	1,471.00	2,214.00					
9910	TOTAL MUNICIPAL WIDE CHARGES	18,564.00	17,664.00	14,601.00	7,197.00	10,829.00	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 >*			
110	Administration Studies	1.92						
310	Library							
210	Fire	1.56						
450	Police	3.45						
430	Parks							
290	Indoor Recreation Services							
490	Public Works	4.78						
550	Road Related	0.89						
530	Roads	14.28						
690	Wastewater	15.43						
670	Water	14.82						
9910	TOTAL MUNICIPAL WIDE CHARGES	57.13	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.

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2019

2019.01

FIR2019: Shelburne T

Schedule 70

Asmt Code: 2221

MAH Code: 43402

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2019

		1 $
	Financial Assets	
0299	Cash and cash equivalents	16,798,688
	Accounts receivable	
0410	Canada	178,819
0420	Ontario	
0430	Upper-tier	
0440	Other municipalities	
0450	School boards	
0490	Other receivables	804,384
0499	Subtotal	983,203
	Taxes receivable	
0610	Current year's levies	508,231
0620	Previous year's levies	78,309
0630	Prior year's levies	458
0640	Penalties and interest	34,994
0690	LESS: Allowance for uncollectables	
0699	Subtotal	621,992
	Investments *	
0805	Canada	
0810	Ontario	
0815	Municipal	
0820	Government business enterprises	
0828	Other GIC	153,743
0829	Subtotal	153,743
	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	4,938
0840	Mortgages receivable	
0850	Deferred taxes receivable	
0890	Other	
0898	Subtotal	4,938
9930	TOTAL Financial Assets	18,562,564
8010	* Market value of Investments included in Line 0829	153,743

FIR2019: Shelburne T

Schedule 70

Asmt Code: 2221
MAH Code: 43402

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

for the year ended December 31, 2019

		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	20,762
2270	Trade accounts payable	620,366
2290	Other	500
2299	Subtotal	641,628
2301	Estimated Tax Liabilities (PS3510)	13,865
	Deferred revenue	
2410	Obligatory reserve funds (SLC 60 2099 01)	6,478,748
2490	Other	2,533
2499	Subtotal	6,481,281
	Long term liabilities	
2610	Debt issued	4,870,170
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	4,870,170
	Solid Waste Management Facility Liabilities	
2799	Solid waste landfill closure and post-closure	549,415
	Post employment benefits	
2810	Accumulated sick leave	
2820	Accrued vacation pay	
2830	Accrued pensions payable	333,804
2840	Accrued Workplace Safety and Insurance Board claims (WSIB)	
2898	Other	
2899	Subtotal post employment benefits	333,804
	Liability for contaminated sites	
2910	Remediation costs of contaminated sites	
9940	TOTAL Liabilities	12,890,163
9945	Net Financial Assets / Net Debt (Total Financial Assets LESS Total Liabilities)	5,672,401

		1
	Non-Financial Assets	$
6210	Tangible Capital Assets (SLC 51 9921 11).	66,044,314
6250	Inventories of Supplies	78,690
6260	Prepaid Expenses	59,737
6299	Total Non-Financial Assets	66,182,741
9970	Total Accumulated Surplus/(Deficit)	71,855,142

		1
	Analysis of the Accumulated Surplus/(Deficit)	$
6410	Equity in Tangible Capital Assets	61,174,144
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	11,505,019
6430	General Surplus/ (Deficit)	
6431	Unexpended capital financing	
	Local boards	
5030	Transit operations	
5035	Water operations	
5040	Wastewater operations	
5041	Solid waste operations	
5045	Libraries	
5050	Cemeteries	
5055	Recreation, community centres and arenas	
5060	Business Improvement Area	30,068
5076	Other Shelburne and District Fire Department	29,130
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	59,198
5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
6601	Unfunded Employee Benefits	-333,804
6602	Unfunded Landfill closure costs	-549,415
6603	Unfunded Remediation costs of contaminated sites	
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-883,219
9971	Total Accumulated Surplus/(Deficit)	71,855,142

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Single/Lower-Tier ONLY **Schedule 72**
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2019

	Continuity of Taxes Receivable	9
		$
0210	Taxes receivable, beginning of year	629,226
0215	PLUS: Amounts added to tax bills for collection purposes only	
0220	PLUS: Tax amounts levied in the year (SLC 26 9199 03)	12,940,800
0225	PLUS: Current Year Penalties and Interest	110,178
0240	LESS: Total cash collections (SLC 72 0699 09)	12,970,543
0250	LESS: Tax adjustments before allowances (SLC 72 2899 09)	103,775
0260	LESS: Tax adjustments not applied to taxation (SLC 72 4999 09)	0
0280	PLUS: Other	16,106
0290	Taxes receivable, end of year	621,992

	Cash Collections	9
		$
0610	Current year's tax	12,344,900
0620	Previous year's tax	516,845
0630	Penalties and interest	108,798
0640	Amounts added to tax bills for collection purposes only	
0690	Other	
0699	TOTAL Cash Collections	12,970,543

2019.01001

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Single/Lower-Tier ONLY Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2019

	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 $
1099	Municipal Act (353, 354, 357, 358, RfR)		20,505	255	2,538	33		23,331	52,211	26,687	102,229
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 (Mu							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)							0			0
2399	Reduction for Heritage Property (Mun. Act 365.2)							0			0
2890	Other	Other						0	1,546		1,546
2891	Other							0			0
2892	Other							0			0
2893	Other							0			0
2899	Tax adjustments before allowances		20,505	255	2,538	33	0	23,331	53,757	26,687	103,775

	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. Ac							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	2,018,674	25,959	263,208	3,060	0	2,310,902			

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2019

1. Debt burden of the municipality

		1
		$
	All outstanding debt issued by the municipality, predecessor municipalities and consolidated entities	
0210	To Ontario and agencies	4,870,170
0220	To Canada and agencies	
0230	To Others	
0297	Other	
0298	Other	
0299	Subtotal	4,870,170
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	4,870,170

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	4,870,170
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	4,870,170

3. Debt burden of the municipality: Analysed by function

1405	General government	
1410	Protection services	
	Transportation services:	
1415	Roadways	1,277,457
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental services:	
1425	Wastewater system	1,727,975
1430	Storm water system	
1435	Waterworks system	1,864,738
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	4,870,170

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2019

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

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

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

1810	Own funds	

6. Details of sinking fund balance

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

7. Long term commitments at year end

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

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2019

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	158,992	162,081	
3014	Other			
3015	Tile Drainage/Shoreline Assistance			
3020	Recovered from reserve funds	263,727		
	Recovered from unconsolidated entities:			
3030	Electricity			
3040	Gas			
3050	Telephone			
3097	Other			
3098	Other			
3099	TOTAL	422,719	162,081	
	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		

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2019

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 2020	435,504							
3220	Year 2021	448,694							
3230	Year 2022	462,300							
3240	Year 2023	476,337							
3250	Year 2024	490,818							
3260	Years 2025 to 2029	2,556,517							
3270	Years 2030 onwards								
3280	Int. to be earned on sink. funds .								
3299	TOTAL	4,870,170	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.

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2019

GOVERNMENT BUSINESS ENTERPRISES

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

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 79

COMMUNITY IMPROVEMENT PLANS

for the year ended December 31, 2019

	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 (2019)		
2220	Outstanding Loans as of 2019		
	Tax Assistance (per Municipal Act 365.1 ss21)		
2410	Cancellation		
2420	Deferral		
	Long Term Commitments for Grants, Loans or Tax Assistance beyond 2019		
2610	Year: 2020		
2620	Year: 2021		
2630	Year: 2022		
2640	Year: 2023		
2650	Year: 2024		
2660	Years beyond 2024		

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

		Full-Time Funded Positions	Part-Time Funded Positions	Seasonal Employees
	1. Municipal workforce profile	1	2	3
	Employees of the Municipality	#	#	#
0205	Administration	12.00	3.00	11.00
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	17.00	7.00	0.00
0216	Uniform	15.00	7.00	
0217	Civilian	2.00		
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	9.00		5.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation			
0250	Libraries			
0255	Planning			
0290	Other			
0298	Subtotal	38.00	10.00	16.00
0300	Proportion of Munic. Empl. covered by 'Collective Agreements' (%)	45%		
	Employees of Joint Local Boards			
0305	Administration			
0310	Fire	31.00	0.00	0.00
0311	Uniform	30.00		
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	31.00	0.00	0.00
0399	TOTAL	69.00	10.00	16.00

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

	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	1	426,874
1020	Construction contracts awarded at $100,000 or greater	1	426,874

	4. Building permit information	Number of Building Permits 1 #	Total Value of Building Permits 2 $
1210	Residential properties	84	18,729,594
1220	Multi-Residential properties		
1230	All other property classes	19	10,425,143
1299	Subtotal	103	29,154,737

	5. Insured value of physical assets	1 $
1410	Buildings	52,696,200
1420	Machinery and equipment	5,796,582
1430	Vehicles	3,795,165
1497	Other	
1498	Other	
1499	Subtotal	62,287,947

	6. Total Dollar Losses due to Structural Fires	1 $
1510	Losses due to structural fires, averaged over 3 yrs (2017 - 2019)	

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 80

STATISTICAL INFORMATION

for the year ended December 31, 2019

7. Alternate service delivery arrangements

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

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

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

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	Shelburne and District Fire Board	Fire Board	0401	53%	359,955	32,040
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
0813						
0814						
0815						
0816						
0817						
0818						
0819						
0820						
0821						
0822						
0823						
0824						
0825						
0826						
0827						
0828						
0829						
0830						
0831						
0832						
0833						
0834						
0835						
0836						
0837						
0838						
0839						
0840						
0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

(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	Shelburne Business Improvement Area	Business Improvement Area	1805	100%		
0852	Centre Dufferin Recreation Complex	Community Recreation Centre	1603	100%		
0853	Shelburne Library Board	Library Board	1604	100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		
0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

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?				Applicant's Declared 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 2019 based on permits issued.	29,154,737

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, 2019.	

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.	55

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				2019 - visual

2019.01

FIR2019: Shelburne T

Asmt Code: 2221
MAH Code: 43402

Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2019

1730	Roads : Total UnPaved Lane Km	0
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	

Line	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

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

Line	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.	949.110
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.	717.757
1850	Water Main Breaks : Number of water main breaks in a year.	7
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.	

Line	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

Line	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)	52,169,956

2019.01

FIR2019: Shelburne T

Schedule 81

Asmt Code: 2221

MAH Code: 43402

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2019

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2021

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)	422,719
0220	Interest (SLC 74 3099 02)	162,081
0299	Subtotal	584,800
0610	Payments for Long Term Commitments and Liabilities financed from the consolidated statement of operations (SLC 42 6010 01)	0
9910	Total Debt Charges	584,800

		1
	Excluded Debt Charges	$
1010	Electricity - Principal (SLC 74 3030 01)	0
1020	Electricity - Interest (SLC 74 3030 02)	0
1030	Gas - Principal (SLC 74 3040 01)	0
1040	Gas - Interest (SLC 74 3040 02)	0
1050	Telephone - Principal (SLC 74 3050 01)	0
1060	Telephone - Interest (SLC 74 3050 02)	0
1099	Subtotal	0
1410	Debt Charges for Tile Drainage/Shoreline Assistance (SLC 74 3015 01 + SLC 74 3015 02)	0
1411	Provincial Grant funding for repayment of long term debt (SLC 74 3120 01 + SLC 74 3120 02)	0
1412	Lump sum (balloon) repayments of long term debt (SLC 74 3110 01 + SLC 74 3110 02)	0
1420	Total Debt Charges to be Excluded	0
9920	Net Debt Charges	584,800

		1
		$
1610	Total Revenues (SLC 10 9910 01)	15,036,773
	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)	1,388,981
2220	Canada Grants, including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	13,330
2225	Deferred revenue earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred revenue earned (Canada Gas Tax) (SLC 10 0831 01)	263,941
2230	Revenue from other municipalities, including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	264,007
2240	Gain/Loss on sale of land & capital assets (SLC 10 1811 01)	8,154
2250	Deferred revenue earned (Development Charges) (SLC 10 1812 01)	228,893
2251	Deferred revenue earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2253	Other Deferred revenue earned (SLC 10 1814 01)	8,998
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	755,500
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)	241,188
2299	Subtotal	3,172,992
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	11,863,781
2620	25% of Net Revenues	2,965,945
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	2,381,145

For Illustration Purposes Only

Annual Interest Rate		Term		
	@		years =	

2019.01

FIR2019: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 83

NOTES

for the year ended December 31, 2019

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 :	