

2023 FINANCIAL INFORMATION RETURN

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

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

DECLARATION OF THE MUNICIPAL TREASURER

Version: **2023.01001**

Pursuant to the information required by the Province of Ontario under Section 294 (1) of the Municipal Act, the following schedules are attached:

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71	STATEMENT OF REMEASUREMENT GAINS AND LOSSES ** NEW
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80	STATISTICAL INFORMATION
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83	NOTES

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

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

0020	Name	Carey Holmes
0022	Telephone	519-925-2600 ext 228
0028	Email ** (Required)	cholmes@shelburne.ca
0030	Website address of Municipality	www.shelburne.ca
0091	Municipal Auditor	Murray Short, MBA, CPA, CA, C. Dir.
0092	Municipal Audit Firm	RLB LLP
0095	Municipal Auditor's Email ** (Required)	murray@rlb.ca
0090	Municipal Treasurer	Carey Holmes
0093	Municipal Treasurer's Email ** (Required)	cholmes@shelburne.ca
0094	Date	4/17/2025

Signature of Municipal Treasurer

Signature	Date
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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 Program Support.	

Municipal Data

	Municipal Data 1 (#)	Data Source 2 (List)
0040	Households	3,147 Stats Can
0041	Population	8,989 Stats Can
0042	Youth Population	1,975 Stats Can

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 10**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2023

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)	9,404,365
0499	Payments-In-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	23,409
9940	Subtotal	9,427,774
0510	Estimated Tax Revenue	
Government Transfers - Unconditional Grants		
0620	Ontario Municipal Partnership Fund (OMPF)	445,600
0625	Ontario Cannabis Legalization Implementation Fund (OCLIF)	
0626	Safe Restart Agreement: Municipal Operating Funding	
0627	Safe Restart Agreement: Public Transit Funding	
0628	Social Services Relief Fund (SSRF)	
0629	Provincial COVID-19 Recovery Funding	
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699	Subtotal	445,600
Government Transfers - Conditional Grants		
0810	Ontario Conditional Grants (SLC 12 9910 01)	62,432
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	2,448,925
0820	Canada Conditional Grants (SLC 12 9910 02)	22,904
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 Community - Building Fund) (Federal Gas Tax) (SLC 60 1047 01 + SLC 60 1048 01)	328,887
0899	Subtotal	2,863,148
1098	Revenue From Other Municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue From Other Municipalities (SLC 12 9910 03)	353,919
1299	Total User Fees and Service Charges (SLC 12 9910 04)	5,852,596
Licences, Permits, Rents, etc.		
1410	Trailer Revenue and Permits	
1420	Licences and Permits	
1430	Rents, Concessions and Franchises	21,400
1431	Royalties	
1432	Green Energy	
1498	Other	
1499	Subtotal	21,400
Fines and penalties		
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other Fines	
1620	Penalties and Interest on Taxes	200,997
1698	Other	
1699	Subtotal	200,997
Other revenue		
1805	Investment Income	844,706
1806	Interest Earned on Reserves and Reserve Funds	
1811	Gain (Loss) on Sale of Land & Capital Assets	86,547
1812	Deferred Revenue Earned (Development Charges) (SLC 60 1025 01 + SLC 60 1026 01)	2,031,475
1813	Deferred Revenue Earned (Recreational land (The Planning Act)) (SLC 60 1032 01 + SLC 60 1035 01)	0
1815	Deferred Revenue Earned (Community Benefits Charges) (SLC 60 1036 01)	0
1830	Donations	69,412
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of Publications, Equipment, etc.	
1850	Contributions From Non-consolidated Entities	
1865	Other Revenues from Government Business Enterprise (i.e., Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	27,084
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899	Subtotal	3,059,224
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1886	Transient Accommodation Tax	
1888	Vacant Home Tax	
1905	Increase (Decrease) in Government Business Enterprise Equity	
9910	TOTAL Revenues	22,224,658

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Schedule 10**CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE**

for the year ended December 31, 2023

Continuity of Accumulated Surplus (Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	22,224,658
2020	LESS: Total Expenses (SLC 40 9910 11)	16,733,852
2030	PLUS: <input type="text" value="Adjustment to Gov Bus Partner"/>	-5,360
2040	PLUS: <input type="text"/>	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus (Deficit), Before Remeasurement Gains (Losses)	5,485,446
2060	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the beginning of year	84,054,004
2061	Prior Period Adjustments	68,298
2062	Restated Accumulated Surplus (Deficit) at the Beginning of the Year	84,122,302
9950	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) at the end of year (SLC 10 2099 01 + SLC 10 2062 01)	89,607,748

Continuity of Government Business Enterprise Equity

		1
		\$
6010	Government Business Enterprise Equity, Beginning of the Year	0
6020	PLUS: Net Income for Government Business Enterprise for Year	
6060	PLUS: <input type="text"/>	
6065	LESS: Dividends Paid	
6090	Government Business Enterprise Equity, End of Year	0

Total of line 0899 includes:**Provincial Gas Tax Funding**

		1
		\$
4018	Provincial Gas Tax for Transit Operating Expenses	
4019	Provincial Gas Tax for Transit Capital Expenses	
4020	Provincial Gas Tax Recognized in the Year	0

Total of Line 0899 Includes:**Canada Community - Building Fund - (Federal Gas Tax)**

		1
		\$
4205	Canada Community - Building Fund for Operating Expenses: Capacity Building	
4099	Canada Community - Building Fund for Capital Expenses	328,888
4299	Canada Community - Building Fund Recognized in the Year	328,888

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Schedule 12

GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2023

	Ontario Conditional Grants	Canada Conditional Grants	Other Municipalities	User Fees and Service Charges	Ontario Grants - Tangible Capital Assets	Canada Grants - Tangible Capital Assets	Other Municipalities - Tangible Capital Assets
	1	2	3	4	5	6	7
	\$	\$	\$	\$	\$	\$	\$
0299 General Government				177,748			
Protection Services							
0410 Fire				58,815			
0420 Police	41,589			30,046			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation Authority							
0440 Protective Inspection and Control							
0445 Building Permit and Inspection Services							
0450 Emergency Measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	41,589	0	0	88,861	0	0	0
Transportation Services							
0611 Roads - Paved				25,071	500,742		
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 - Accessible							
0640 Parking							
0650 Street Lighting							
0660 Air Transportation							
0698 Other							
0699 Subtotal	0	0	0	25,071	500,742	0	0
Environmental Services							
0811 Wastewater Collection / Conveyance				2,634,297			
0812 Wastewater Treatment & Disposal							
0821 Urban Storm Sewer System							
0822 Rural Storm Sewer System							
0831 Water Treatment				1,956,562	1,948,183		
0832 Water Distribution / Transmission							
0840 Solid Waste Collection				55,796			
0850 Solid Waste Disposal							
0860 Waste Diversion							
0898 Other							
0899 Subtotal	0	0	0	4,646,655	1,948,183	0	0
Health Services							
1010 Public Health Services							
1020 Hospitals							
1030 Ambulance Services							
1035 Ambulance Dispatch							
1040 Cemeteries				56,786			
1098 Other							
1099 Subtotal	0	0	0	56,786	0	0	0
Social and Family Services							
1210 General Assistance							
1220 Assistance to Seniors							
1230 Child Care and Early Years Learning							
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				20,826			
1620 Recreation Programs							
1631 Recreation Facilities - Golf Course, Marina, Ski Hill							
1634 Recreation Facilities - All Other		22,904	192,785	691,956			
1640 Libraries	20,843		161,134	14,575			
1645 Museums							
1650 Cultural Services							
1698 Other							
1699 Subtotal	20,843	22,904	353,919	727,357	0	0	0
Planning and Development							
1810 Planning and Zoning				130,118			
1820 Commercial and Industrial							
1830 Residential Development							
1840 Agriculture and Reforestation							
1850 Tile Drainage / Shoreline Assistance							
1898 Other							
1899 Subtotal	0	0	0	130,118	0	0	0
1910 Other							
9910 TOTAL	62,432	22,904	353,919	5,852,596	2,448,925	0	0

Schedule 20
TAXATION INFORMATION
for the year ended December 31, 2023

General Information

0202	N New Multi-Residential
0205	G Parking Lot (Includes CJ, CR, CX, CY, CZ)
0210	D Office Building
0215	S Shopping Centre
0220	L Large Industrial
0225	Other

2
Y or N
Y
Y
N
Y
N
N

[illegible]

0610	C	Commercial
0611	G	Parking Lot
0612	D	Office Building
0613	S	Shopping Centre
0620	I	Industrial
0621	L	Large Industrial

Graduated 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 Y or N	3 #	4 \$	5 %	6 \$	7 %
N					
N					
N					
N					
N					

0805	R Residential
0810	M Multi-Residential
0815	N New Multi-Residential
0820	C Commercial (Includes G, D, S)
0840	I Industrial (Includes L)
0850	F Farmland
0855	T Managed Forest
0860	P Pipeline

[illegible]1010 Rebate Percentage for Eligible Charities (SLC 72 2099 xx)

2
%

1210	R Residential
1220	M Multi-Residential
1230	F Farmland
1240	T Managed Forest
1250	C Commercial
1260	I Industrial
1270	P Pipeline
1298	Other

[illegible]

FIR2023: Shelburne T

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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2023**1. GENERAL PURPOSE LEVY INFORMATION**

								Phase-In Taxable Assessment				LT/ST Taxes				UT Taxes		Education Taxes		TOTAL			
9299 TOTAL								1,072,345,100								9,099,471		4,441,016		2,486,051		16,026,538	
2001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			Education Taxes	TOTAL						
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	14 \$			15 \$					
										8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$								
	0.00000 Shelburne T																						
0010	RT	0	Residential	Full Occupied	1.000000	100%	939,131,600	939,131,600	0.786584%	0.383894%	0.153000%	1.323478%	7,387,059	3,605,270	1,436,871	12,429,200							
0050	MT	0	Multi-Residential	Full Occupied	2.000000	100%	16,351,200	16,351,200	1.573169%	0.767788%	0.153000%	2.493957%	257,232	125,543	25,017	407,792							
0110	FT	0	Farmland	Full Occupied	0.220000	100%	441,500	441,500	0.173049%	0.084457%	0.038250%	0.295756%	764	373	169	1,306							
0210	CT	0	Commercial	Full Occupied	1.220000	100%	56,984,900	56,984,900	0.959633%	0.468351%	0.880000%	2.307984%	546,846	266,889	501,467	1,315,202							
0240	CU	0	Commercial	Excess Land	1.220000	70%	1,362,800	1,362,800	0.671743%	0.327845%	0.880000%	1.879588%	9,155	4,468	11,993	25,616							
0270	CX	0	Commercial	Vacant Land	1.220000	70%	4,415,000	4,415,000	0.671743%	0.327845%	0.880000%	1.879588%	29,657	14,474	38,852	82,983							
0310	GT	0	Parking Lot	Full Occupied	1.220000	100%	123,000	123,000	0.959633%	0.468351%	0.880000%	2.307984%	1,180	576	1,082	2,838							
0340	ST	0	Shopping Centre	Full Occupied	1.220000	100%	1,698,500	1,698,500	0.959633%	0.468351%	0.880000%	2.307984%	16,299	7,955	14,947	39,201							
0510	IT	0	Industrial	Full Occupied	2.198400	100%	21,237,600	21,237,600	1.729227%	0.843953%	0.880000%	3.453180%	367,246	179,235	186,891	733,372							
0540	IU	0	Industrial	Excess Land	2.198400	70%	1,522,000	1,522,000	1.210459%	0.590767%	0.880000%	2.681226%	18,423	8,991	13,394	40,808							
0570	IX	0	Industrial	Vacant Land	2.198400	70%	2,796,000	2,796,000	1.210459%	0.590767%	0.880000%	2.681226%	33,844	16,518	24,605	74,967							
0610	LT	0	Large Industrial	Full Occupied	2.198400	100%	24,154,000	24,154,000	1.729227%	0.843953%	0.880000%	3.453180%	417,677	203,848	212,555	834,080							
0710	PT	0	Pipeline	Full Occupied	0.842100	100%	2,127,000	2,127,000	0.662383%	0.323277%	0.856022%	1.841682%	14,089	6,876	18,208	39,173							
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Schedule 22
MUNICIPAL and SCHOOL BOARD TAXATION
for the year ended December 31, 2023

Asmt Code: 2221
MAH Code: 43402

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

9499											TOTAL		LT/ST Taxes		UT Taxes		Education Taxes		TOTAL	
											0						0			
4001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes							
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	TOTAL				
									8 0.xxxxxx%	9 0.xxxxxx%	10 0.xxxxxx%	11 0.xxxxxx%	12 \$	13 \$	14 \$	15 \$				
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Subtotal								0												
9401																				

MAH Code: 43402

for the year ended December 31, 2023

6001	RTC RTQ	Tax Band	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
	1 LIST	2 LIST	3	4	5	6 %	7 \$	16 \$	LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
									8	9	10	11	12	13	14	
									0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	0.xxxxxx%	\$	\$	\$	\$
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FIR2023: Shelburne T

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Schedule 22**MUNICIPAL and SCHOOL BOARD TAXATION**

for the year ended December 31, 2023

4. ADJUSTMENTS TO TAXATION

7010 Adjustments for properties, shared as if Payment-In-Lieu (Hydro properties RTQ = H, J, K)

5. SUPPLEMENTARY TAXES

9799 Total of all supplementary taxes (Supps, Omits, Section 359)

6. AMOUNT LEVIED BY TAX RATE9910 **TOTAL Levied by Tax Rate****7. AMOUNTS ADDED TO TAX BILL**

8005 Local improvements

8010 Sewer and water service charges

8015 Sewer and water connection charges

8020 Fire service charges

8025 Minimum tax (differential only)

8030 Municipal drainage charges

8035 Waste management collection charges

8040 Business improvement area

8097 Other

9890

Subtotal**8. OTHER TAXATION AMOUNTS**

8045 Railway rights-of-way (RTC = W)

8050 Utility transmission and utility corridors (RTC = U)

8098 Other

9892

Subtotal**9. TOTAL AMOUNT LEVIED**9990 **TOTAL Levies**

Municipal Taxes		Education Taxes	TOTAL
LT / ST	UT	14	15
12	13		
\$	\$	\$	\$
			0

351,130	178,893	193,972	723,995
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9,450,601	4,619,909	2,680,023	16,750,533
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10,500			10,500
			0
10,500	0	0	10,500

			0
			0
			0
0	0	0	0

9,461,101	4,619,909	2,680,023	16,761,033
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Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

1. GENERAL PURPOSE PAYMENTS-IN-LIEU

										PIL Phased-In Assessment	LT/ST PILS	UT PILS	Education PILS	TOTAL		
9299 TOTAL										4,559,300	43,753	21,353	28,902	94,008		
2001	RTC	Tax	Property Class	Tax Rate Description	Tax Ratio	Percent of Full Rate	CVA Assessment	Phase-In Taxable Assessment	Tax Rates				Municipal Taxes			TOTAL
	RTQ	Band							LT / ST	UT	EDUC	TOTAL	LT / ST	UT	Education Taxes	
	1 LIST	2 LIST														
0.00000 Shelburne T										0.000000%	0.000000%	0.000000%	0.000000%			
1210	CF	0	Commercial	PIL: Full Occupied	1.220000	100%	3,147,300	3,147,300	0.959633%	0.468351%	0.918303%	2.346287%	30,203	14,740	28,902	73,845
1220	CG	0	Commercial	PIL: 'General' Only (No Educ.)	1.220000	100%	1,412,000	1,412,000	0.959633%	0.468351%	0.000000%	1.427984%	13,550	6,613	0	20,163
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
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													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
													0	0	0	0
9201	Subtotal						4,559,300	4,559,300					43,753	21,353	28,902	94,000

Schedule 24

PAYMENTS-IN-LIEU of TAXATION

for the year ended December 31, 2023

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

9499	TOTAL											LT/ST PILS		UT PILS	Education PILS	TOTAL
												0			0	
4001	RTC RTQ 1 LIST	Tax Band 2 LIST	Property Class 3	Tax Rate Description 4	Tax Ratio 5	Percent of Full Rate 6 %	PIL CVA Assessment 7 \$	PIL Phase-In Assessment 16 \$	Tax Rates				Municipal PILS		Education PILS 14 \$	TOTAL 15 \$
								LT / ST 8 0.xxxxxx%	UT 9 0.xxxxxx%	EDUC 10 0.xxxxxx%	TOTAL 11 0.xxxxxx%	LT / ST 12 \$	UT 13 \$			
												0			0	
												0			0	
												0			0	
												0			0	
												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			

Schedule 24
PAYMENTS-IN-LIEU of TAXATION
for the year ended December 31, 2023

for the year ended December 31, 2023

9699	TOTAL
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[illegible]

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Schedule 24
PAYMENTS-IN-LIEU of TAXATION
 for the year ended December 31, 2023

		Municipal PILS		Education	TOTAL
		LT / ST	UT	PILS	
		12	13	14	15
		\$	\$	\$	\$
9799	Total of all supplementary PILS (Supps, Omits, Section 444)	931		890	1,821
4. SUPPLEMENTARY PAYMENTS-IN-LIEU					
9910	5. PAYMENTS-IN-LIEU LEVIED BY TAX RATE	TOTAL PILS Levied by Tax Rate			
		44,684	21,353	29,792	95,829
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 <input type="text" value="Adjust for LCBO part-year"/>	-3,446	-2,747		-6,193
9890	Subtotal	-3,446	-2,747	0	-6,193
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	2,413	1,176	2,310	5,899
8051	Utility transmission and utility corridors (RTC = U) - from Province				0
8055	Institutional Payments - Heads and Beds (MunAct 323, 324)				0
8060	Hydro-electric Power Dams - from Province				0
8098	Other <input type="text" value="Adjust for Town owned proper"/>	-26,748		-25,596	-52,344
9892	Subtotal	-24,335	1,176	-23,286	-46,445
8. TOTAL PAYMENTS-IN-LIEU LEVIED					
9990	TOTAL PILS Levied	16,903	19,782	6,506	43,191

FIR2023: Shelburne T

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Schedule 26
TAXATION and PAYMENTS-IN-LIEU SUMMARY
for the year ended December 31, 2023**1. Municipal and School Board Taxation**

9010 Legislated Percentage of Education Taxes distributed to each School Board (Applic. to Com, Ind, Pipelines)

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%	78.061%	3.089%	18.850%	0.000%	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				
	16	2	18	17	3	LT / ST	UT	6	ENG - Public	FRE - Public	ENG - Separate	FRE - Separate	Other
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0010 Residential	939,131,600	939,131,600	939,131,600	939,131,600	12,429,200	7,387,059	3,605,270	1,436,871	1,349,463	3,017	83,221	1,170	
0050 Multi-residential	16,351,200	32,702,400	16,351,200	32,702,400	407,792	257,232	125,543	25,017	24,206	64	740	7	
0110 Farmland	441,500	97,130	441,500	97,130	1,306	764	373	169	169				
0140 Managed Forests	0	0	0	0	0	0	0	0					
9110 Subtotal	955,924,300	971,931,130	955,924,300	971,931,130	12,838,298	7,645,055	3,731,186	1,462,057	1,373,838	3,081	83,961	1,177	0
0210 Commercial	62,762,700	74,455,819	62,762,700	74,455,819	1,423,801	585,658	285,831	552,312	431,140	17,061	104,111	0	0
0215 Commercial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0310 Parking Lot	123,000	150,060	123,000	150,060	2,838	1,180	576	1,082	845	33	204	0	0
0320 Office Building	0	0	0	0	0	0	0	0	0	0	0	0	0
0325 Office Building New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0340 Shopping Centre	1,698,500	2,072,170	1,698,500	2,072,170	39,201	16,299	7,955	14,947	11,668	462	2,818	0	0
0345 Shopping Centre New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9120 Subtotal	64,584,200	76,678,049	64,584,200	76,678,049	1,465,840	603,137	294,362	568,341	443,653	17,556	107,132	0	0
0510 Industrial	25,555,600	53,333,624	25,555,600	53,333,624	849,147	419,513	204,744	224,890	175,551	6,947	42,392	0	0
0515 Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
0610 Large Industrial	24,154,000	53,100,154	24,154,000	53,100,154	834,080	417,677	203,848	212,555	165,923	6,566	40,067	0	0
0615 Large Industrial New Construction	0	0	0	0	0	0	0	0	0	0	0	0	0
9130 Subtotal	49,709,600	106,433,777	49,709,600	106,433,777	1,683,227	837,190	408,592	437,445	341,474	13,513	82,458	0	0
0705 Landfill	0	0	0	0	0	0	0	0	0	0	0	0	0
0710 Pipelines	2,127,000	1,791,147	2,127,000	1,791,147	39,173	14,089	6,876	18,208	14,213	562	3,432	0	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					723,995	351,130	178,893	193,972	179,969	1,343	12,172	488	
9180 Total Levied by Rate					16,750,533	9,450,601	4,619,909	2,680,023	2,353,147	36,055	289,156	1,665	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.	1,072,345,100	1,156,834,103	1,072,345,100	1,156,834,103	16,761,033	9,461,101	4,619,909	2,680,023	2,353,147	36,055	289,156	1,665	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
	16 \$	2 \$	18 \$	17 \$	3 \$	LT / ST 4 \$	UT 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	4,559,300	5,562,346	4,559,300	5,562,346	94,008	43,753	21,353	28,902
1215 Commercial New Construction	0	0	0	0	0	0	0	0
1310 Parking Lot	0	0	0	0	0	0	0	0
1320 Office Building	0	0	0	0	0	0	0	0
1325 Office Building New Construction	0	0	0	0	0	0	0	0
1340 Shopping Centre	0	0	0	0	0	0	0	0
1345 Shopping Centre New Construction	0	0	0	0	0	0	0	0
9220 Subtotal	4,559,300	5,562,346	4,559,300	5,562,346	94,008	43,753	21,353	28,902
1510 Industrial	0	0	0	0	0	0	0	0
1515 Industrial New Construction	0	0	0	0	0	0	0	0
1610 Large Industrial	0	0	0	0	0	0	0	0
1615 Large Industrial New Construction	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					1,821	931	0	890
9280 Total Levied by Rate					95,829	44,684	21,353	29,792
9290 Amts Added to PILs					-6,193	-3,446	-2,747	0
9292 Other PIL Amounts					-46,445	-24,335	1,176	-23,286
9299 TOTAL before Adj.	4,559,300	5,562,346	4,559,300	5,562,346	43,191	16,903	19,782	6,506

Part 3 contains Distribution of PILS by School Boards

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 26**TAXATION and PAYMENTS-IN-LIEU SUMMARY**

for the year ended December 31, 2023

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

Source of PILS	PILS Levied			Total PILS Levied 2 \$	Adjustment to PILS Levied 6 \$	Total PIL Entitlement 7 \$	Distribution 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 \$				8 \$	9 \$	10 \$	11 \$	12 \$	13 \$	14 \$	15 \$
5010 Canada				0		0								
5020 Canada Enterprises	7,832	3,368	4,196	15,396		15,396	12,028	3,368						
Ontario														
Municipal Tax Assist. Act				0		0								
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 Management board	8,675	4,234	0	12,909		12,909	8,675	4,234						
Ontario Enterprises														
5410 Ontario Mortgage and Housing Corporation				0		0								
5430 Liquor Control Board of Ontario	1,429	697		2,126		2,126	1,429	697						
5432 Railway Rights-of-way	0	0	0	0		0								
5434 Utility Corridors/Transmission	2,413	1,176	2,310	5,899		5,899	4,723	1,176						
5437 Ontario Lottery and Gaming Corp				0		0								
5460 Other				0		0								
5610 Municipal Enterprises		13,054		13,054		13,054		13,054						
5910 Other Muns and Enterprises				0		0								
5950 Amounts Added to PIL	-3,446	-2,747	0	-6,193		-6,193	-3,446	-2,747						
9599 TOTAL	16,903	19,782	6,506	43,191	0	43,191	23,409	19,782	0	0	0	0	0	0

Schedule 40

CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
for the year ended December 31, 2023

for the year ended December 31, 2023

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
General government												
0240	Governance	132,935		19,006	22,852				174,793		3,981	178,774
0250	Corporate Management	1,202,174		290,206	182,523	10,438		70,612	1,755,953		39,992	1,795,945
0260	Program Support	216,457		142,624	13,551				372,632		-372,632	0
0299	Subtotal	1,551,566	0	451,836	218,926	10,438	0	70,612	2,303,378	0	-328,659	1,974,719
Protection Services												
0410	Fire	256,405		281,440				136,865	674,710		15,367	690,077
0420	Police	11,405		37,876	3,082,848			0	3,132,129		71,334	3,203,463
0421	Court Security							0	0			0
0422	Prisoner Transportation							0	0			0
0430	Conservation Authority						61,429	0	61,429		1,399	62,828
0440	Protective Inspection and Control	134,792		24,088				3,254	162,134		3,693	165,827
0445	Building Permit and Inspection Services							0	0			0
0450	Emergency Measures							0	0			0
0460	Provincial Offences Act (POA)							0	0			0
0498	Other							0	0			0
0499	Subtotal	402,602	0	343,404	3,082,848	0	61,429	140,119	4,030,402	0	91,793	4,122,195
Transportation Services												
0611	Roads - Paved	817,289	10,731	612,188	36,306			786,356	2,262,870		51,538	2,314,408
0612	Roads - Unpaved			19,657				0	19,657		448	20,105
0613	Roads - Bridges and Culverts							0	0			0
0614	Roads - Traffic Operations & Roadside	113,278						0	113,278		2,580	115,858
0621	Winter Control - Except Sidewalks, Parking Lots	123,889		97,523				0	221,412		5,043	226,455
0622	Winter Control - Sidewalks, Parking Lots Only							0	0			0
0631	Transit - Conventional			54,516				0	54,516		1,242	55,758
0632	Transit - Accessible							0	0			0
0640	Parking							0	0			0
0650	Street Lighting			196,168				0	196,168		4,468	200,636
0660	Air Transportation							0	0			0
0698	Other							0	0			0
0699	Subtotal	1,054,456	10,731	980,052	36,306	0	0	786,356	2,867,901	0	65,319	2,933,220
Environmental Services												
0811	Wastewater Collection / Conveyance	156,596	45,307	569,307	519,907			461,986	1,753,103		39,927	1,793,030
0812	Wastewater Treatment & Disposal							0	0			0
0821	Urban Storm Sewer System	3,895		234	19,177			124,400	147,706		3,364	151,070
0822	Rural Storm Sewer System							0	0			0
0831	Water Treatment	301,756	285,469	356,971	526,771			574,343	2,045,310		46,583	2,091,893
0832	Water Distribution / Transmission							0	0			0
0840	Solid Waste Collection	16,563		2,850	89,459			0	108,872		3,370	112,242
0850	Solid Waste Disposal				39,100			0	39,100			39,100
0860	Waste Diversion							0	0			0
0898	Other							0	0			0
0899	Subtotal	478,810	330,776	929,362	1,194,414	0	0	1,160,729	4,094,091	0	93,244	4,187,335
Health Services												
1010	Public Health Services							0	0			0
1020	Hospitals							0	0			0
1030	Ambulance Services							0	0			0
1035	Ambulance Dispatch							0	0			0
1040	Cemeteries	86,859		33,413				1,944	122,216		2,784	125,000
1098	Other							0	0			0
1099	Subtotal	86,859	0	33,413	0	0	0	1,944	122,216	0	2,784	125,000
Social and Family Services												
1210	General Assistance							0	0			0
1220	Assistance to Seniors							0	0			0
1230	Child Care and Early Years Learning							0	0			0
1298	Other							0	0			0
1299	Subtotal	0	0	0	0	0	0	0	0	0	0	0

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 40
CONSOLIDATED STATEMENT OF OPERATIONS: EXPENSES
 for the year ended December 31, 2023

		Salaries, Wages and Employee Benefits	Interest on Long Term Debt	Materials	Contracted Services	Rents and Financial Expenses	External Transfers	Amortization	Total Expenses Before Adjustments	Inter-Functional Adjustments	Allocation of Program Support *	Total Expenses After Adjustments
		1	2	3	4	5	6	16	7	12	13	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
Social Housing												
1410	Public Housing							0	0			0
1420	Non - Profit / Cooperative Housing							0	0			0
1430	Rent Supplement Programs							0	0			0
1497	Other							0	0			0
1498	Other							0	0			0
1499	Subtotal	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services												
1610	Parks	297,022		157,319				187,857	642,198		14,626	656,824
1620	Recreation Programs							0	0			0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill							0	0			0
1634	Recreation Facilities - All Other	637,045		388,190				113,338	1,138,573		25,931	1,164,504
1640	Libraries	275,331		113,682				66,131	455,144		10,366	465,510
1645	Museums							0	0			0
1650	Cultural Services	13,575		18,649			1,800	0	34,024		775	34,799
1698	Other							0	0			0
1699	Subtotal	1,222,973	0	677,840	0	0	1,800	367,326	2,269,939	0	51,698	2,321,637
Planning and Development												
1810	Planning and Zoning	239,583		21,126	637,547			0	898,256		20,458	918,714
1820	Commercial and Industrial	93,082		54,587				0	147,669		3,363	151,032
1830	Residential Development							0	0			0
1840	Agriculture and Reforestation							0	0			0
1850	Tile Drainage / Shoreline Assistance								0			0
1898	Other							0	0			0
1899	Subtotal	332,665	0	75,713	637,547	0	0	0	1,045,925	0	23,821	1,069,746
1910	Other							0	0			0
9910	TOTAL	5,129,931	341,507	3,491,620	5,170,041	10,438	63,229	2,527,086	16,733,852	0	0	16,733,852

Schedule 42

ADDITIONAL INFORMATION

for the year ended December 31, 2023

Total of Column 1 Includes:

Total of Column 3 Includes:

Total of Column 4 Includes:

Total of Column 5 Includes:

Total of Column 6 Includes:

Contributions to Unconsolidated Joint Local Boards

Tourism

Total of Column 11 Includes:

6010	Payments for Long Term Commitments and Liabilities Financed From the Consolidated Statement of Operations	
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FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

		COST						AMORTIZATION				2023 Closing Net Book Value
	2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	
	1	2	3	14	4	5	6	7	8	9	10	11
	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0299 General Government.	3,237,306	4,818,382	70,097		8,138		4,880,341	1,581,076	70,612	8,002	1,643,686	3,236,655
Protection Services												
0410 Fire	965,338	2,133,185	366,493				2,499,678	1,167,847	136,865		1,304,712	1,194,966
0420 Police	184,765	209,492					209,492	24,727			24,727	184,765
0421 Court Security	0	0					0	0			0	0
0422 Prisoner Transportation	0	0					0	0			0	0
0430 Conservation Authority	0	0					0	0			0	0
0440 Protective Inspection and Control	11,387	61,965					61,965	50,578	3,254		53,832	8,133
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	1,161,490	2,404,642	366,493	0	0	0	2,771,135	1,243,152	140,119	0	1,383,271	1,387,864
Transportation Services												
0611 Roads - Paved	17,652,144	26,019,993	1,275,717		129,896		27,165,814	8,367,849	786,356	120,176	9,034,029	18,131,785
0612 Roads - Unpaved	203,599	234,350			725		233,625	30,751			30,751	202,874
0613 Roads - Bridges and Culverts	512,800	1,392,174	85,000				1,477,174	879,374			879,374	597,800
0614 Roads - Traffic Operations & Roadside	323,428	1,447,118	56,609		11,909		1,491,818	1,123,690			1,123,690	368,128
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 - Accessible	0	0					0	0			0	0
0640 Parking	0	0					0	0			0	0
0650 Street Lighting	0	0					0	0			0	0
0660 Air Transportation	0	0					0	0			0	0
0698 Other	0	0					0	0			0	0
0699 Subtotal	18,691,971	29,093,635	1,417,326	0	142,530	0	30,368,431	10,401,664	786,356	120,176	11,067,844	19,300,587
Environmental Services												
0811 Wastewater Collection / Conveyance	15,001,753	24,396,060	48,938				24,444,998	9,394,307	461,986		9,856,293	14,588,705
0812 Wastewater Treatment & Disposal	0	0					0	0			0	0
0821 Urban Storm Sewer System	8,658,307	10,451,640	89,629				10,541,269	1,793,333	124,400		1,917,733	8,623,536
0822 Rural Storm Sewer System	0	0					0	0			0	0
0831 Water Treatment	14,426,965	21,225,886	7,299,965				28,525,851	6,798,921	574,343		7,373,264	21,152,587
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	38,087,025	56,073,586	7,438,532	0	0	0	63,512,118	17,986,561	1,160,729	0	19,147,290	44,364,828
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	35,464	73,014	14,930				87,944	37,550	1,944		39,494	48,450
1098 Other	0	0					0	0			0	0
1099 Subtotal	35,464	73,014	14,930	0	0	0	87,944	37,550	1,944	0	39,494	48,450
Social and Family Services												
1210 General Assistance	0	0					0	0			0	0
1220 Assistance to Seniors	0	0					0	0			0	0
1230 Child Care and Early Years Learning	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	0
Social Housing												
1410 Public Housing	0	0					0	0			0	0
1420 Non - Profit / Cooperative Housing	0	0					0	0			0	0
1430 Rent Supplement Programs	0	0					0	0			0	0
1497 Other	0	0					0	0			0	0
1498 Other	0	0					0	0			0	0
1499 Subtotal	0	0	0	0	0	0	0	0	0	0	0	0
Recreation and Cultural Services												
1610 Parks	5,291,124	6,565,699	446,186				7,011,885	1,274,575	187,857		1,462,432	5,549,453

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

ANALYSIS BY FUNCTIONAL CLASSIFICATION

			COST					AMORTIZATION					
		2023 Opening Net Book Value	2023 Opening Cost Balance	Additions and Betterments	ARO Increase in TCA Cost	Disposals	Write Downs	2023 Closing Cost Balance	2023 Opening Amortization Balance	Annual Amortization	Amortization Disposal	2023 Closing Amortization Balance	2023 Closing Net Book Value
		1	2	3	14	4	5	6	7	8	9	10	11
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
1620	Recreation Programs	0	0					0	0			0	0
1631	Recreation Facilities - Golf Course, Marina, Ski Hill	0	0					0	0			0	0
1634	Recreation Facilities - All Other	2,419,617	6,395,120					6,395,120	3,975,503	113,338		4,088,841	2,306,279
1640	Libraries	1,389,292	2,177,885	71,672				2,249,557	788,593	66,131		854,724	1,394,833
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	9,100,033	15,138,704	517,858	0	0	0	15,656,562	6,038,671	367,326	0	6,405,997	9,250,565
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	0
1910	Other	0	0					0	0			0	0
9910	Total Tangible Capital Assets	70,313,289	107,601,963	9,825,236	0	150,668	0	117,276,531	37,288,674	2,527,086	128,178	39,687,582	77,588,949

FIR2023: Shelburne T

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Schedule 51**SCHEDULE OF TANGIBLE CAPITAL ASSETS**

for the year ended December 31, 2023

SEGMENTED BY ASSET CLASS**General Capital Assets**

		2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
		1	11
		\$	\$
2005	Land	4,966,930	5,048,071
2010	Land Improvements	3,762,592	4,227,459
2020	Buildings	14,425,351	13,995,173
2030	Machinery & Equipment	2,321,565	2,461,086
2040	Vehicles	954,131	1,315,758
2097	Other	0	
2098	Other	0	
2099	Total General Capital Assets	26,430,569	27,047,547

Infrastructure Assets

		2023 Opening Net Book Value (NBV)	2023 Closing Net Book Value (NBV)
		1	11
		\$	\$
2205	Land	0	
2210	Land Improvements	0	
2220	Buildings	0	
2230	Machinery & Equipment	0	
2240	Vehicles	0	
2250	Linear Assets	43,882,720	50,541,402
2297	Other	0	
2298	Other	0	
2299	Total Infrastructure Assets	43,882,720	50,541,402
9920	Total Tangible Capital Assets	70,313,289	77,588,949

Construction-in-progress

		2023 Opening Net Book Value (NBV)	Expenditures in 2023	Less Assets Capitalized	2023 Closing Net Book Value (NBV)
		1	2	3	11
		\$	\$	\$	\$
2405	Construction-in-progress	7,812,580	4,022,843	8,213,829	3,621,594
9921	Total Tangible Capital Assets and Construction-in-progress	78,125,869	4,022,843	8,213,829	81,210,543

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 53**CONSOLIDATED STATEMENT OF CHANGE IN NET FINANCIAL ASSETS
(NET DEBT) AND TANGIBLE CAPITAL ASSET ACQUISITION FINANCING / DONATIONS**

for the year ended December 31, 2023

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

			1
			\$
1010	Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 2099 01)		5,485,446
1020	Acquisition of Tangible Capital Assets ((SLC 51A 9910 03 + SLC 51A 9910 14 + SLC 53 1031 01) *-1)		-9,825,236
1030	Amortization of Tangible Capital Assets (SLC 51 9910 08)		2,527,086
1031	Contributed (Donated) Tangible Capital Assets		
1032	Change in Construction-in-progress (SLC 51B 2405 03 - SLC 51B 2405 02)		4,190,986
1040	Gain / (Loss) on Sale of Tangible Capital Assets		-86,547
1050	Proceeds on Sale of Tangible Capital Assets		109,037
1060	Write-downs of Tangible Capital Assets		
1070	Other		
1071	Other		
1099		Subtotal	-3,084,674
1210	Change in Supplies Inventories		3,885
1220	Change in Prepaid Expenses		25,840
1230	Other		
1299		Subtotal	29,725
1301	Net Change in Remeasurement Gains (Losses) For the Year (SLC 71 1299 01)		0
1410	Increase (Decrease) in Net Financial Assets (Net Debt)		2,430,497
1420	Net Financial Assets (Net Debt), Beginning of Year		5,832,394
1422	Prior Period Adjustment		68,298
1423	Restated Net Financial Assets (Net Debt), Beginning of Year		5,900,692
9910	Net Financial Assets (Net Debt), End of Year		8,331,189

SOURCES OF FINANCING FOR TCA ACQUISITIONS / DONATIONS

			1
			\$
Long Term Liabilities Incurred			
0205	Canada Mortgage and Housing Corporation (CMHC)		
0210	Ontario Financing Authority		
0215	Commercial Area Improvement Program		
0220	Other Ontario Housing Programs		
0235	Serial Debentures		
0240	Sinking Fund Debentures		
0245	Long Term Bank Loans		
0250	Long Term Reserve Fund Loans		
0255	Lease Purchase Agreements (Tangible Capital Leases)		
0260	Construction Financing Debentures		
0265	Infrastructure Ontario		
0297	Other		
0298	Other		
0299		Subtotal	0
Financing From Dedicated Revenue			
0405	Municipal Property Tax by Levy		
0406	Reserves and Reserve Funds (SLC 60 1012 02 + SLC 60 1012 03)		1,855,357
0410	Municipal User Fees & Service Charges		
0415	Development Charges (SLC 61 0299 08)		1,947,043
0416	Recreation Land (The Planning Act) (SLC 60 1032 01)		0
0417	Community Benefits Charges (SLC 60 1036 01)		0
0419	Donations		
0420	Other		
0446	Proceeds From the Sale of Tangible Capital Assets, etc.		
0447	Investment Income		
0448	Prepaid Special Charges		
0495	Other		
0496	Other		
0497	Other		
0498	Other		
0501		Subtotal	3,802,400
Government Transfers			
0425	Capital Grants: Federal (SLC 12 9910 06 - (SLC 10 4099 01 - SLC 60 1047 01)		-1
0430	Capital Grants: Provincial (SLC 12 9910 05 - (SLC 10 4019 01 - SLC 60 1045 01)		2,448,925
0435	Capital Grants: Other Municipalities (SLC 12 9910 07)		0
0440	Canada Community - Building Fund - AMO (SLC 10 4099 01)		328,888
0445	Provincial Gas Tax (SLC 10 4019 01)		0
0502		Subtotal	2,777,812
0499		Subtotal	6,580,212
0610	Contributed (Donated) Tangible Capital Assets		0
9920		Total Capital Financing	6,580,212
0810	Unexpended Capital Financing or (Unfinanced Capital Outlay)		945,962

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 54
CONSOLIDATED STATEMENT OF CASH FLOW - DIRECT METHOD

for the year ended December 31, 2023

* 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

		2023 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

		2023 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
Cash:		
1501	Unrestricted	1
1502	Restricted	
1503	Unallocated	
9950	Cash and Cash Equivalents, End of Year	0

FIR2023: Shelburne TAsmt Code: 2221
MAH Code: 43402**Schedule 54**
CONSOLIDATED STATEMENT OF CASH FLOW - INDIRECT METHOD
for the year ended December 31, 2023** 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****Operating Transactions**

2010 Annual Surplus (Deficit), Before Remeasurement Gains (Losses) (Slc 10 2099)

2020 Non-Cash Items Including Amortization

2021 Contributed (Donated) Tangible Capital Assets

2022 Change In Non-Cash Assets and Liabilities

2023 Accretion Expense

2030 Prepaid Expenses

2040 Change In Deferred Revenue

2096 Other

2097 Other

2098 Other

2099**Cash Provided By Operating Transactions****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****Investing Transactions**

0810 Proceeds From Portfolio Investments

0820 Portfolio Investments

0898 Other

0899**Cash Provided By / (Applied To) Investing Transactions****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 Provided By Operating Transactions**

1210 Increase In Cash and Cash Equivalents

1220 Cash and Cash Equivalents, Beginning of Year

9920 Cash and Cash Equivalents, End of Year**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**Cash:**

1501 Unrestricted

1502 Restricted

1503 Unallocated

9950 Cash and Cash Equivalents, End of Year

2023

Actual

1

\$

5,485,446

2,509,422

-1,029,472

25,840

325,486

7,316,722

109,037

-5,565,952

-5,456,915

32,085

32,085

-710,790

-710,790

1,181,102

30,591,292

31,772,394

2023

Actual

1

\$

31,772,394

31,772,394

1

\$

13,545,329

18,227,065

31,772,394

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 60**CONTINUITY OF RESERVES AND RESERVE FUNDS**

for the year ended December 31, 2023

0299 Balance, Beginning of Year

0312 Contribution From Operations:

Development Charges Act

0615 Net Development Charges Collected (SLC 61B 0299 06 - SLC 61B 0299 03).

0616 Net Development Charges Receivable (SLC 61A 0299 20 - SLC 61A 0299 18).

0699 Subtotal Development Charges Act

0810 Lot Levies

0820 Subdivider Contributions

0830 Recreational Land (The Planning Act)

0834 Community Benefits Charges

0841 Investment Income

0842 Interest Earned On Development Charges Receivable (SLC 61A 0299 18)

0860 Gasoline Tax - Province

0861 Building Code Act, 1992

0862 Canada Community - Building Fund (Federal Gas Tax)

0864 Building Canada Fund (BCF)

0870 Inter - Reserve Fund / Reserves Transfer

0895 Other

0896 Other

0897 Other

0898 Other

9940 TOTAL Revenues & Surplus

Less: Utilization of Reserve Funds and Reserves (Transfers)

1012 For Acquisition of Tangible Capital Asset

1015 For Current Operations

1025 Development Charges Earned to Tangible Capital Asset Acquisition (SLC 61B 0299 08).

1026 Development Charges Earned to Operations (SLC 61B 0299 07).

1027 Monies Borrowed From Development Charges Reserve Fund (SLC 61B 0299 23).

1032 Recreational Land (the Planning Act) Earned to Tangible Capital Asset Acquisition

1035 Recreational Land (the Planning Act) Earned to Operations

1036 Community Benefits Charges

1042 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Operations)

1045 Deferred Revenue Earned (Provincial Gas Tax) For Transit (Capital)

1047 Deferred Revenue Earned (Canada Community - Building Fund) (Federal Gas Tax)

1048 Deferred Revenue Earned (Canada Community - Building Fund For Capacity Building)

1070 Inter - Reserve Fund / Reserves Transfer

0910 Less: Utilization (Deferred Revenue Recognized)**2099 Balance, End of Year****Totals in Line 2099 are Analysed as Follows:**

5010 Working Funds

5020 Contingencies

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

5091 Tax Rate Stabilization

5630 Lot Levies

5660 Parking Revenues

5670 Debenture Repayment

5680 Exchange Rate Stabilization

Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
1	2	3
\$	\$	\$
17,811,500	357,113	14,990,853
		3,454,588
1,461,635		
0		
1,461,635		
920,882		
0		
268,922		
		186,447
2,651,439	0	3,641,035
	239,048	1,616,309
	3,361	
1,947,043		
84,432		
0		
328,887		
		76,305
2,360,362	242,409	1,692,614
18,102,577	114,704	16,939,274
Obligatory Reserve Funds, Deferred Revenue	Discretionary Reserve Funds	Reserves
1	2	3
\$	\$	\$
		744,498
		83,131
		528,284

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Per Service Purpose:		
5205	General Government	517,229
5210	Protection Services	109,78521,447
Transportation Services:		
5215	Roadways	3,664,539
5216	Winter Control	
5220	Transit	
5221	Parking	
5222	Street Lighting	
5223	Air Transportation	
Environmental Services:		
5225	Wastewater System	6,237,581
5230	Storm Water System	
5235	Waterworks System	2,688,612
5240	Solid Waste Collection	
5245	Solid Waste Disposal	
5246	Waste Diversion	
5250	Health Services	29,383
5255	Social and Family Services	
5260	Social Housing	
Recreation and Cultural Services:		
5265	Parks	501,880
5266	Recreation Programs	
5271	Recreation Facilities - Golf Course, Marina, Ski Hill	
5274	Recreation Facilities - All Other	837,093
5275	Libraries	555,562
5276	Museums	
5277	Cultural Services	
5280	Planning and Development	4,919530,035
5290	Other	

Obligatory Deferred Revenue:		
5635	Development Charges Cash Collected (SLC 61B 0299 28)	17,580,771
5636	Development Charges Installments Receivable (Uncollected) (SLC 61A 0299 25)	0
5640	Subdivider Contributions	
5650	Recreational Land (The Planning Act)	
5655	Community Benefits Charges	
5661	Building Code Act, 1992	
5690	Gasoline Tax - Province	
5691	Canada Community-Building Fund (Federal Gas Tax)	521,806
5693	Building Canada Fund (BCF)	
5695	Other	
5696	Other	
5697	Other	
5698	Other	
5699	Other	
9930	TOTAL	18,102,577114,70416,939,274

Municipal Development-Related Charges

B: Parkland Special Account		Amount of Land	Value of Land
Parkland provided in the year		1	2
Special Account		#	\$
5801	Non-Residential (Standard Rate)		
5802	Residential (Standard Rate)		
5803	Residential (Alternative Rate)		
5804	Other		
C: Community Benefit Charges		Value of In Kind Contributions	
Special Account		1	
		\$	
5901	In Kind Contributions (Reported In Year Building Permit Issued)		
D: Spending or Allocation of Opening Obligatory Reserve Fund Balances		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 60

CONTINUITY OF RESERVES AND RESERVE FUNDS

for the year ended December 31, 2023

Development Charges		%	\$
6001	Highways (Roads and Structures)		
6002	Wastewater Services, Including Sewers and Treatment Services		
6003	Water Supply Services, Including Distribution and Treatment		
		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
		1	2
		%	\$
Parkland		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
6004	Parkland Special Account	1	2
		%	\$
Community Benefits Charges		Spend / Allocate Opening Balance	Spend / Allocate Opening Balance
6005	Community Benefits Charges Special Account	1	2
		%	\$

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 61**DEVELOPMENT CHARGES RECEIVABLE**

for the year ended December 31, 2023

		Development Charges Receivable				
		Total Opening Development Charges Receivables Balance, January 1	New Development Charge Installments Receivable	New Development Charge Interest Receivable	Less: Prior Year Development Charges Installment Receivables and Interest Collected During the Year	Total New Development Charges Receivable
		24	17	18	19	20
		\$	\$	\$	\$	\$
Services						
0205	General Government	0				0
0206	Emergency Preparedness Services	0				0
0207	Electrical Power Services	0				0
0210	Fire Protection Services	0				0
0215	Policing Services	0				0
0216	Provincial Offences Act Services	0				0
0220	Highways (Roads and Structures)	0				0
0225	Transit	0				0
0226	Toronto-York Subway Extension	0				0
0230	Wastewater Services, (Including Sewers and Treatment Services)	0				0
0235	Stormwater Drainage and Control Services	0				0
0240	Water Supply Services, (Including Distribution and Treatment Services)	0				0
0245	Emergency Medical Services	0				0
0246	Public Health Services	0				0
0250	Long-term Care	0				0
0255	Child Care and Early Years Programs and Services	0				0
0260	Housing	0				0
0270	GO Transit	0				0
0275	Library	0				0
0280	Parks and Recreation Services	0				0
0285	Development Studies	0				0
0286	Parking	0				0
0287	Animal Control	0				0
0288	Municipal Cemeteries	0				0
0289	Waste Diversion Services	0				0
0290	Other	0				0
0295	Other	0				0
0296	Other	0				0
0297	Other	0				0
0299	TOTAL	0	0	0	0	0

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MAH Code: 43402

Schedule 61
DEVELOPMENT CHARGES CASH COLLECTED AND AMOUNTS EARNED (DC INFLOWS / OUTFLOWS)
for the year ended December 31, 2023

		Inflows / Revenue					Outflows / Expenditures						
		Development Charges Cash Collected					Development Charges Earned / Utilized						
		Total Opening Development Charges: Cash Collected, Balance, January 1	Development Charges Cash Collected	Interest and Investment Income Earned	Repayment of Monies Borrowed from DC Reserve Fund and Associated Interest	Net Development Charges Cash Collected	Total Development Charges Before Outflows: Cash Collected, Balance, December 31	To: Consolidated Statement of Operations	To: Tangible Capital Asset Acquisition	Other Disbursements	Monies Borrowed from Development Charges Reserve Fund	Total Development Charges Outflows	Total Ending Development Charges Balance (DC Cash Collected) at December 31
		26	2	3	21	6	27	7	8	9	23	11	28
		\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$	\$
0205	General Government	46,399			2,379		2,379					0	48,778
0206	Emergency Preparedness Services	0					0					0	0
0207	Electrical Power Services	0					0					0	0
0210	Fire Protection Services	585,492	86,528	31,123		117,651	703,143					0	703,143
0215	Policing Services	673,812	59,847	35,313		95,160	768,972					0	768,972
0216	Provincial Offences Act Services	0				0	0					0	0
0220	Highways (Roads and Structures)	1,744,004	214,386	89,905		304,291	2,048,295		85,185			85,185	1,963,110
0225	Transit	0				0	0					0	0
0226	Toronto-York Subway Extension	0				0	0					0	0
0230	Wastewater Services, (Including Sewers and Treatment Services)	3,781,399	726,826	199,047		925,873	4,707,272		237,245			237,245	4,470,027
0235	Stormwater Drainage and Control Services	0				0	0					0	0
0240	Water Supply Services, (Including Distribution and Treatment Services)	2,405,032	332,200	120,425		452,625	2,857,657	84,432	1,215,730			1,300,162	1,557,495
0245	Emergency Medical Services	0				0	0					0	0
0246	Public Health Services	0				0	0					0	0
0250	Long-term Care	0				0	0					0	0
0255	Child Care and Early Years Programs and Services	0				0	0					0	0
0260	Housing	0				0	0					0	0
0270	GO Transit	0				0	0					0	0
0275	Library	413,206	2,106	21,253		23,359	436,565					0	436,565
0280	Parks and Recreation Services	4,815,521	39,742	247,033		286,775	5,102,296		408,883			408,883	4,693,413
0285	Development Studies	0				0	0					0	0
0286	Parking	145,242		7,448		7,448	152,690					0	152,690
0287	Animal Control	0				0	0					0	0
0288	Municipal Cemeteries	0				0	0					0	0
0289	Waste Diversion Services	0				0	0					0	0
0290	Other	2,626,720		134,696		134,696	2,761,416					0	2,761,416
0295	Other	23,935		1,227		1,227	25,162					0	25,162
0296	Other	0				0	0					0	0
0297	Other	0				0	0					0	0
0299		17,260,762	1,461,635	889,849	0	2,351,484	19,612,246	84,432	1,947,043	0	0	2,031,475	17,580,771

Schedule 62
DEVELOPMENT CHARGES RATES
for the year ended December 31, 2023

for the year ended December 31, 2023

[illegible]

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



FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 62

DEVELOPMENT CHARGES RATES - SPECIAL AREAS

for the year ended December 31, 2023

FIR2023: Shelburne T**Schedule 70**

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2023

Financial Assets

		1
		\$
0299 Cash and Cash Equivalents.		31,772,394
Accounts Receivable		
0410 Canada		321,185
0420 Ontario		
0430 Upper-Tier		
0440 Other Municipalities		
0450 School Boards		
0490 Other Receivables		1,856,976
0499 Subtotal		2,178,161
Taxes Receivable		
0610 Current Year's Levies		1,316,451
0620 Previous Year's Levies		178,391
0630 Prior Year's Levies		5,324
0640 Penalties and Interest		88,919
0690 Less: Allowance For Uncollectables		
0699 Subtotal		1,589,085
Investments *		
0817 Portfolio Investments		1,108,729
0818 Derivatives		
0819 Financial Assets, Designated to the Fair Value Category		
0820 Government Business Enterprises		
0828 Other		
0829 Subtotal		1,108,729
Debt Recoverable from Others		
0861 Municipalities (SLC 74 0630 01).		0
0862 School Boards (SLC 74 0620 01).		0
0863 Retirement Funds (SLC 74 0899 01).		0
0864 Sinking Funds (SLC 74 1099 01).		0
0865 Individuals		
0868 Other		
0845 Subtotal		0
Other Financial Assets		
0830 Inventories Held For Resale		
0831 Land Held For Resale		
0835 Notes Receivable		
0840 Mortgages Receivable		
0850 Deferred Taxes Receivable		
0852 Development Charges Installments Receivable (SLC 60 5636 01)		0
0890 Other		
0891 Other		
0898 Subtotal		0
9930 TOTAL Financial Assets		36,648,369

Liabilities

		1
		\$
Temporary Loans		
2010 Operating Purposes		
Tangible Capital Assets:		
2020 Canada		
2030 Ontario		
2040 Other		
2099 Subtotal		0
Accounts Payable and Accrued Liabilities		
2210 Canada		
2220 Ontario		
2230 Upper-tier		
2240 Other Municipalities		
2250 School Boards		
2260 Interest On Debt		12,454
2270 Trade Accounts Payable		1,346,662
2271 Derivatives		
2272 Financial Liabilities, Designated to the Fair Value Category		
2290 Other		31,914
2299 Subtotal		1,391,030
2301 Estimated Tax Liabilities (PS3510)		
Deferred Revenue		
2410 Obligatory Reserve Funds (SLC 60 2099 01)		18,102,577
2490 Other		149,596
2499 Subtotal		18,252,173
Long Term Liabilities		
2610 Debt Issued		7,793,847
2620 Debt Payable to Others		
2630 Lease Purchase Agreements (Tangible Capital Leases)		
2640 Other		
2650 Other		

FIR2023: Shelburne T**Schedule 70**

Asmt Code: 2221

CONSOLIDATED STATEMENT OF FINANCIAL POSITION

MAH Code: 43402

for the year ended December 31, 2023

2660	Less: Debt Issued On Behalf of Government Business Enterprise	
2699	Subtotal	7,793,847
Post Employment Benefits		
2810	Accumulated Sick Leave	
2820	Accrued Vacation Pay	
2830	Accrued Pensions Payable	269,542
2840	Accrued Workplace Safety and Insurance Board Claims (Wsib)	
2898	Other	
2899	Subtotal Post Employment Benefits	269,542
Liability For Contaminated Sites		
2910	Remediation Costs of Contaminated Sites	
Liability For Asset Retirement Obligations		
2920	Asset Retirement Obligation Liabilities (SLC 74E 9910 07)	610,588
9940	TOTAL Liabilities	28,317,180
9945	Net Financial Assets (Net Debt): Total Financial Assets LESS Total Liabilities	8,331,189

Non-Financial Assets

		1
		\$
6210	Tangible Capital Assets (SLC 51 9921 11).	81,210,543
6250	Inventories of Supplies	64,031
6260	Prepaid Expenses	1,985
6261	Intangible Assets	
6262	Other	
6299	Total Non-Financial Assets	81,276,559
9970	Total Accumulated Surplus (Deficit)	89,607,748

Analysis of the Accumulated Surplus (Deficit)

		1
		\$
6410	Equity in Tangible Capital Assets	73,416,696
6411	Investment in Intangible Assets	
6412	Other	
6420	Reserves and Reserve Funds (SLC 60 2099 02 + SLC 60 2099 03)	17,053,978
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	13,879
5050	Cemeteries	
5055	Recreation, Community Centres and Arenas	-18,584
5060	Business Improvement Area	33,803
5076	Other	-11,894
5077	Other	
5078	Other	
5079	Other	
5098	Total Local Boards	17,204

5080	Equity in Government Business Enterprises (SLC 10 6090 01)	0
------	--	---

6601	Unfunded Employee Benefits	-269,542
6603	Unfunded Remediation Costs of Contaminated Sites	
6604	Unfunded Asset Retirement Obligation Costs	-610,588
6610	Other	
6620	Other	
6630	Other	
6640	Other	
6699	Total Other	-880,130

9971	Total Accumulated Surplus (Deficit)	89,607,748
-------------	--	-------------------

Accumulated Surplus (Deficit) comprised of:

9980	Accumulated Surplus (Deficit), Before Remeasurement Gains (Losses) (SLC 10 9950 01)	89,607,748
9981	Accumulated Surplus (Deficit), Remeasurement Gains (Losses) (SLC 71 9910 01)	0
9982	Total Accumulated Surplus (Deficit)	89,607,748

FIR2023: Shelburne T

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MAH Code: 43402

Schedule 71

STATEMENT OF REMEASUREMENT GAINS AND LOSSES

for the year ended December 31, 2023

			1
			\$
0299	Accumulated Remeasurement Gains (Losses), Beginning of The Year		
Unrealized Gains (Losses) Attributable to:			
0410	Foreign Exchange		
0420	Derivatives		
0430	Portfolio Investments		
0440	Other Financial Instruments, Designated to Fair Value Category		
0499		Subtotal	0
Realized (Gains) Losses, Reclassified to the Statement of Operations			
0610	Foreign Exchange		
0620	Derivatives		
0630	Portfolio Investments		
0640	Other Financial Instruments, Designated to Fair Value Category		
0699		Subtotal	0
1099	Other Comprehensive Income (Loss)		
1299	Net Change in Remeasurement Gains (Losses) for the Year (SLC 71 0499 01 + SLC 0699 01 + SLC 1099 01)		0
9910	Accumulated Remeasurement Gains (Losses), End of Year. (SLC 71 0299 01 + SLC 1299 01)		0

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Single / Lower-Tier ONLY

Schedule 72

CONTINUITY OF TAXES RECEIVABLE

for the year ended December 31, 2023

Continuity of Taxes Receivable

		9
		\$
0210	Taxes Receivable, Beginning of Year	1,132,123
0215	PLUS: Amounts Added to Tax Bills For Collection Purposes Only	
0220	PLUS: Tax Amounts Levied In the Year (SLC 26 9199 03)	16,761,033
0225	PLUS: Current Year Penalties and Interest	200,997
0240	LESS: Total Cash Collections (SLC 72 0699 09)	16,398,454
0250	LESS: Tax Adjustments Before Allowances (SLC 72 2899 09)	123,744
0260	LESS: Tax Adjustments Not Applied to Taxation (SLC 72 4999 09)	0
0280	PLUS: <input type="text" value="other"/>	17,130
0290	Taxes Receivable, End of Year	1,589,085

Cash Collections

		9
		\$
0610	Current Year'S Tax	15,310,421
0620	Previous Year'S Tax	919,730
0630	Penalties and Interest	168,303
0640	Amounts Added to Tax Bills For Collection Purposes Only	
0690	Other <input type="text"/>	
0699	TOTAL Cash Collections	16,398,454

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Single / Lower-Tier ONLY Schedule 72
CONTINUITY OF TAXES RECEIVABLE
for the year ended December 31, 2023

Tax Adjustments Applied to Taxation

1000	Taxes Collected On Behalf of "Other" Bodies (Mun. Act 353)
1010	Write-off of Taxes (Mun. Act 354)
1020	Cancellation, Reduction, Refund of Taxes, Overcharges (Mun. Act 357/358)
1030	Cancellation, Reduction Or Refund of Taxes (Mun. Act 365)
1040	ARB Decisions, Advisory Notice of Adjustment Due to An ARB Decisions (Assessment Act 40/19.1(7))
1050	RFR (Assessment Act 39.1)
1060	Increase of Taxes, Error In Calculating Taxes (Mun. Act 359/359.1)
1070	Post Roll Amended Notice (PRAN) (Assessment Act Section 32)
1080	Special Amended Notice (SAN) (Assessment Act)
1090	Tax Incentive Adjustment (TIA) (Assessment Act)
1099	
1299	Discounts for Advance Payments (Mun. Act 345(10))
1499	Tax Credit (Mun. Act 474.3)
1699	Tax Cancellation - Low Income Seniors and Disabled Persons (Mun. Act 319)
1810	Rebates to Commercial Properties (Mun. Act 362)
1820	Rebates to Industrial Properties (Mun. Act 362)
1899	
2099	Rebates for Charities (Mun. Act 361)
2299	Vacant Unit Rebates (Mun. Act 364)
2301	Contaminated Property (Mun. Act 365.1)
2399	Reduction for Heritage Property (Mun. Act 365.2)
2400	Change In Assessment (Mun. Act 365.3)
2890	Other
2891	Other
2892	Other
2893	Other
2899	

SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
English - Public	French - Public	English - Separate	French - Separate	Other				
1	2	3	4	5				
\$	\$	\$	\$	\$	6	7	8	9
					\$	\$	\$	\$
					0			0
27,018	685	5,162	72		32,937	14,078	6,857	53,872
					0	846	422	1,268
					0			0
					0	1,955	979	2,934
					0			0
					0			0
6,747	97	962	97		7,903	39,857	19,325	67,085
					0			0
					0			0
33,765	782	6,124	169	0	40,840	56,736	27,583	125,159
								0
								0
					0			0
					0			0
					0			0
					0			0
0	0	0	0	0	0	0	0	0
					0			0
					0			0
					0			0
					0			0
					0			0
10,656	-2,829	-9,533	291		-1,415			-1,415
					0			0
					0			0
					0			0
44,421	-2,047	-3,409	460	0	39,425	56,736	27,583	123,744

Tax Adjustments Not Applied to Taxation

4010	Tax Sale, Tax Registration Accounts
4210	Tax Deferral - Low Income Seniors and Disabled Persons (Mun. Act 319)
4420	Net Impact of 5% Capping Limit Program
4890	Other
4891	Other
4999	

SCHOOL BOARDS					TOTAL Education	Lower-Tier (Single-Tier)	Upper-Tier	TOTAL Tax Adjustment
English - Public	French - Public	English - Separate	French - Separate	Other				
1	2	3	4	5				
\$	\$	\$	\$	\$	6	7	8	9
					\$	\$	\$	\$
								0
					0			0
					0			0
					0			0
					0			0
0	0	0	0	0	0	0	0	0

Additional Information

6010	Recovery of Tax Deferrals					0			0
7010	Entitlement of School Boards	2,308,726	38,102	292,565	1,205	0	2,640,598		

FIR2023: Shelburne T

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MAH Code: 43402

Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

1. Debt Burden of the Municipality

	All Outstanding Debt Issued By the Municipality, Predecessor Municipalities and Consolidated Entities	1
		\$
0210	to Ontario and Agencies	7,793,847
0220	to Canada and Agencies	
0230	to Others	
0297	Other	
0298	Other	
0299		Subtotal 7,793,847
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	Wastewater	
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	7,793,847

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	7,793,847
1297	Other	
1298	Other	
9920	TOTAL Net Long Term Liabilities of the Municipality	7,793,847

3. Debt Burden of the Municipality: Analysed by Function

1405	General Government	
1410	Protection Services	
	Transportation Services:	
1415	Roadways	574,999
1416	Winter Control	
1420	Transit	
1421	Parking	
1422	Street Lighting	
1423	Air Transportation	
	Environmental Services:	
1425	Wastewater System	1,018,492

FIR2023: Shelburne T

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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

1430	Storm Water System	
1435	Waterworks System	6,200,356
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	7,793,847

FIR2023: Shelburne T

Asmt Code: 2221
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Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

4. Debt Payable in Foreign Currencies (Net of Sinking Fund Holdings)

			1
			\$
1610	US Dollars:		
	Canadian Dollar Equivalent included in SLC 74 9910 01		
1620	Par Value in 'U.S. Dollars'		
1630	Other Currency:		
	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	
	Shelburne Water Supply	5,328,344
2497	Other	
	Audit services	146,320
2498	Other	
2499		TOTAL 5,474,664

Schedule 74

LONG TERM LIABILITIES AND COMMITMENTS

for the year ended December 31, 2023

Contingent Liabilities	Is Value in Column 2 Estimated?	Value	Number of Years Payable Over
4 Y or N	1 Y or N	2 \$	3 Years
N			
N			
N			
N			
N			
		0	

TOTAL

1

Principal 1 \$	Interest 2 \$	Total 3 \$
710,790	341,507	
710,790	341,507	

TOTAL

1

Principal	Interest
1	2
\$	\$

3420 Other Long Term Debt Refinanced

FIR2023: Shelburne T

Asmt Code: 2221

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Schedule 74**LONG TERM LIABILITIES AND COMMITMENTS**

for the year ended December 31, 2023

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 2024	736,751						
3220 Year 2025	763,735						
3230 Year 2026	791,782						
3240 Year 2027	505,211						
3250 Year 2028	527,344						
3260 Years 2029 to 2033	2,602,893						
3270 Years 2034 onwards	1,866,131						
3280 Interest to be Earned on Sinking Funds							
3299 TOTAL	7,793,847	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.

FIR2023: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 74
LONG TERM LIABILITIES AND COMMITMENTS
for the year ended December 31, 2023

14. ASSET RETIREMENT OBLIGATION LIABILITY

ANALYSIS BY FUNCTIONAL CLASSIFICATION	Liabilities for ARO at Beginning of Year	Transfer of Solid Waste Landfill Liability	Liability Incurred During the Year	Liability Settled During the Year	Increase in Liabilities Due to Accretion Expense	Increase (Decrease) Reflecting Change in the Estimate of Liability	Liabilities for ARO at End of Year
	1 \$	2 \$	3 \$	4 \$	5 \$	6 \$	7 \$
0299 General Government							0
0499 Protection Services							0
0699 Transportation Services							0
0899 Environmental Services		541,705				68,883	610,588
1099 Health Services							0
1299 Social and Family Services							0
1499 Social Housing							0
1699 Recreation and Cultural Services							0
1899 Planning and Development							0
1910 Other							0
9910 Total Asset Retirement Obligations	0	541,705	0	0	0	68,883	610,588

Schedule 76
GOVERNMENT BUSINESS ENTERPRISES
for the year ended December 31, 2023

[illegible]

1. Municipal Workforce Profile

Employees of the Municipality		Full-Time Funded Positions 1 #	Part-Time Funded Positions 2 #	Seasonal Employees 3 #
0205	Administration	19.00	3.00	16.00
0210	Fire	0.00	0.00	0.00
0211	Uniform			
0212	Civilian			
0215	Police	1.00	0.00	0.00
0216	Uniform			
0217	Civilian	1.00		
0260	Court Security	0.00	0.00	0.00
0261	Uniform			
0262	Civilian			
0263	Prisoner Transportation	0.00	0.00	0.00
0264	Uniform			
0265	Civilian			
0220	Transit			
0225	Public Works	13.00		4.00
0227	Ambulance	0.00	0.00	0.00
0228	Uniform			
0229	Civilian			
0230	Health Services			
0235	Homes for the Aged			
0240	Other Social Services			
0245	Parks and Recreation			
0250	Libraries			
0255	Planning			
0290	Other			
0298	Subtotal	33.00	3.00	20.00
0300	Proportion of Municipal Employees Covered by 'Collective Agreements' (%)			
Employees of Joint Local Boards				
0305	Administration			
0310	Fire	34.00	0.00	0.00
0311	Uniform	33.00		
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	34.00	0.00	0.00
0399	TOTAL	67.00	3.00	20.00

2. Selected Investments of Own Sinking Funds as at Dec. 31

0610	Own Sinking Funds	Own Municipality 1 \$	Other Municipalities, School Boards 2 \$	Provincial 3 \$	Federal 4 \$
------	-------------------	-----------------------------	---	-----------------------	--------------------

3. Municipal Procurement This Year

Number of Contracts 1	Value of Contracts 2
--------------------------	-------------------------

1010	Total Construction Contracts Awarded	#	\$
1020	Construction Contracts Awarded at \$100,000 or Greater	3	256,680
		1	189,042

		Number of Building Permits	Total Value of Building Permits
		1	2
		#	\$
		46	3,000,348
			48,024,311
	Subtotal	46	51,024,659

		1
		\$
		71,312,100
		7,131,200
		3,809,200
	Subtotal	82,252,500

		1
		\$

		1
		#

4. Building Permit Information

1210 Residential Properties

1220 Multi-Residential Properties

1230 All Other Property Classes

1299

5. Insured Value of Physical Assets

1410 Buildings

1420 Machinery and Equipment

1430 Vehicles

1497 Other

1498 Other

1499

6. Total Dollar Losses Due to Structural Fires

1510 Losses Due to Structural Fires, Averaged Over 3 Yrs (2021 - 2023)

7. Vacant Home Tax

1710 Number of Properties for Which the Vacant Home Tax was Levied in 2023

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023**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 Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0801	Shelburne and District Fire Department	Fire Board	0401	55%	639,916	66,894
0802						
0803						
0804						
0805						
0806						
0807						
0808						
0809						
0810						
0811						
0812						
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0841						
0842						
0843						
0844						
0845						
0846						
0847						
0848						
0849						

(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 Municipal Contributions Consolidated 4 %	Municipality's Share of Total Contributions 5 \$	Municipality's Share of Total Fee Revenues 6 \$
0851				100%		
0852				100%		
0853				100%		
0854				100%		
0855				100%		
0856				100%		
0857				100%		
0858				100%		

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STATISTICAL INFORMATION

for the year ended December 31, 2023

0859				100%		
0860				100%		
0861				100%		
0862				100%		
0863				100%		
0864				100%		
0865				100%		
0866				100%		
0867				100%		
0868				100%		
0869				100%		
0870				100%		
0871				100%		
0872				100%		
0873				100%		
0874				100%		
0875				100%		
0876				100%		
0877				100%		
0878				100%		
0879				100%		
0880				100%		
0881				100%		
0882				100%		
0883				100%		
0884				100%		
0885				100%		
0886				100%		
0887				100%		
0888				100%		
0889				100%		
0890				100%		
0891				100%		
0892				100%		
0893				100%		
0894				100%		
0895				100%		
0896				100%		
0897				100%		
0898				100%		
0899				100%		

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

9. Building Permit Information (Performance Measures)

- 1300 What method does your municipality use to determine total construction value?
- 1302 If "Other Method" is selected in line 1300, please describe the method used to determine total construction value.

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST

Total Value of Construction Activity

- 1304 Total Value of Construction Activity for 2023 based on permits issued.

1 \$
51,024,659

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):

- 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.

Median Number of Working Days 1#

Number Of Building Permit Applications

- 1314 **Category 1 : Houses** (houses not exceeding 3 storeys / 600 square metres)
- 1316 **Category 2 : Small Buildings** (small commercial/industrial not exceeding 3 storeys / 600 square metres)
- 1318 **Category 3 : Large Buildings** (large residential / commercial / industrial / institutional)
- Category 4 : Complex Buildings** (post disaster buildings, including hospitals, power / water, fire / police / EMS), communications
- 1320
- 1322

Number of Complete Applications 1 #	Number of Incomplete Applications 2 #	Total Number of Complete and Incomplete Applications 3 #
		0
		0
		0
		0
Subtotal	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)

- 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

Residential Units within Settlement Areas 1 #	Total Residential Units 2 #	Total Secondary Units 3 #
Subtotal	0	0

Land Designated for Agricultural Purposes

- 1370 Hectares of land designated for agricultural purposes in the Official Plan as of December 31, 2023

Hectares 1 #

11. Transportation Services

- 1710 **Roads:** Total Paved Lane Km
- 1720 **Condition of Roads:** Number of paved lane kilometres where the condition is rated as good to very good.

1 #
80
65

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Schedule 80
STATISTICAL INFORMATION
for the year ended December 31, 2023

- 1722 Has the entire municipal road system been rated?
1725 Indicate the rating system used and the year the rating was conducted

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			2022 Visual

- 1730 **Roads:** Total Unpaved Lane Km
1740 **Winter Control:** Total Lane Km maintained in winter
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

80

Rating Of Bridges And Culverts

- 1765 Bridges
1766 Culverts
1767

Subtotal

Number of structures where the condition of primary components is rated as good to very good, requiring	Total Number
1 #	2 #
2	2
320	325
322	327

- 1768 Have all bridges and culverts in the municipal system been rated?
1769 Indicate the rating system used and the year the rating was conducted.

Column 1 #	Column 2 #	Column 3 #	Description 4 LIST
			Y
			2022 Visual

12. Environmental Services

- 1810 **Wastewater Main Backups:** Total number of backed up wastewater mains
1815 **Wastewater Collection / Conveyance:** Total KM of Wastewater Mains.
1820 **Wastewater Treatment and Disposal :** Total Megalitres of Wastewater Treated
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)*
1840 **Rural Storm Water Management:** Total KM of Rural Drainage System plus *(0.005 KM times No. of Catch basins)* .

1845 **Water Treatment:** Total Megalitres of Drinking Water Treated.
1850 **Water Main Breaks:** Number of water main breaks in a year
1855 **Water Distribution/Transmission:** Total kilometres of Water Distribution / Transmission Pipe.

1 #
0
33
1,046,759.000

28
1

792,667.000
4
45

- 1860 **Solid Waste Collection:** Total tonnes collected from all property classes.
1865 **Solid Waste Disposal:** Total tonnes disposed of from all property classes.
1870 **Waste Diversion:** Total tonnes diverted from all property classes.

13. Recreation Services

- 1910 **Trails:** Total kilometres of trails *(owned by municipality and third parties)* .
1920 **Indoor recreation facility space:** Square metres of indoor recreation facilities *(municipally owned)* .
1930 **Outdoor recreation facility space:** Square metres of outdoor recreation facility space *(municipally owned)* .

1 #
6
1,039
400,000

14. Other Revenue (Used for the calculation of Operating Cost)

- 2310 **Fire Services:** Other revenue.
2320 **Paved Roads:** Other revenue.
2330 **Solid Waste Disposal:** Other revenue.
2340 **Waste Diversion:** Other Revenue

1 \$

- 2370 Assessment on Exempt Properties *(Enter data from returned roll)*

56,041,900

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Schedule 81

ANNUAL DEBT REPAYMENT LIMIT

based on the information reported for the year ended December 31, 2023

DETERMINATION OF ANNUAL DEBT REPAYMENT LIMIT

NOTE: THE ESTIMATED ANNUAL REPAYMENT LIMIT IS EFFECTIVE JANUARY 01, 2025
Please note that fees and revenues for Homes for the Aged are not reflected in this estimate.

Debt Charges for the Current Year		1
		\$
0210	Principal (SLC 74 3099 01).	710,790
0220	Interest (SLC 74 3099 02).	341,507
0299	Subtotal	1,052,297
0610	Payments for Long Term Commitments and Liabilities Financed from the Consolidated Statement of Operations (SLC 42 6010 01)	0
9910	Total Debt Charges	1,052,297

Excluded Debt Charges		1
		\$
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	1,052,297

1610 Total Revenues (SLC 10 9910 01)		1
		\$
		22,224,658
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)	2,956,957
2220	Canada Grants, Including Grants for Tangible Capital Assets (SLC 10 0820 01 + SLC 10 0825 01)	22,904
2225	Deferred Revenue Earned (Provincial Gas Tax) (SLC 10 0830 01)	0
2226	Deferred Revenue Earned (Canada Gas Tax) (SLC 10 0831 01)	328,887
2230	Revenue from Other Municipalities, Including Revenue for Tangible Capital Assets (SLC 10 1099 01 + SLC 10 1098 01)	353,919
2240	Gain (Loss) on Sale of Land & Capital Assets (SLC 10 1811 01)	86,547
2250	Deferred Revenue Earned (Development Charges) (SLC 10 1812 01)	2,031,475
2251	Deferred Revenue Earned (Recreation Land (The Planning Act)) (SLC 10 1813 01)	0
2256	Deferred Revenue Earned (Community Benefits Charges) (SLC 10 1815 01)	0
2252	Donated Tangible Capital Assets (SLC 53 0610 01)	0
2254	Increase / Decrease in Government Business Enterprise equity (SLC 10 1905 01)	0
2255	Other Revenue (SLC 10 1890 01 + SLC 10 1891 01 + SLC 10 1892 01 + SLC 10 1893 01 + SLC 10 1894 01 + SLC 10 1895 01 + SLC 10 1896 01 + SLC 10 1897 01 + SLC 10 1898 01)	27,084
2299	Subtotal	5,807,773
2410	Fees and Revenue for Joint Local Boards for Homes for the Aged	
2610	Net Revenues	16,416,885
2620	25% of Net Revenues	4,104,221
9930	ESTIMATED ANNUAL REPAYMENT LIMIT	3,051,924

For Illustration Purposes Only

Annual Interest Rate

@

Term

years =

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: