

2011 FINANCIAL INFORMATION RETURN

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

MISO Office: **Central Ontario**
 Asmt Code: **2221**
 MAH Code: **43402**

Submitting: **FIR and MPMP**
 Version: **2011-V01**

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	
70	CONSOLIDATED STATEMENT OF FINANCIAL POSITION	
72	CONTINUITY OF TAXES RECEIVABLE	SINGLE/LOWER-TIER ONLY
74	LONG TERM LIABILITIES AND COMMITMENTS	
75	WATER AND WASTEWATER	
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	
PM90	PERFORMANCE MEASURES: MUNICIPAL INFORMATION	
PM91	PERFORMANCE MEASURES: EFFICIENCY	
PM92	PERFORMANCE MEASURES: EFFECTIVENESS	
PM93	PERFORMANCE MEASURES: NOTES	OPTIONAL
PM94	PERFORMANCE MEASURES: QUESTIONS	
PM95	PERFORMANCE MEASURES: CROSS BOUNDARY SERVICE DELIVERY	

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	Carol Sweeney
0022	Telephone	519-925-2600
0024	Fax	519-925-6134
0028	Email (Required)	csweeney@townofshelburne.on.ca
0030	Website address of Municipality	www.townofshelburne.on.ca
0091	Municipal Auditor	Sally Slumskie, CA
0092	Municipal Audit Firm	BDO Canada LLP
0090	Municipal Treasurer	Carol Sweeney
0093	Municipal Treasurer Email (Required)	csweeney@townofshelburne.on.ca
0094	Date	01-Jun-2012

Signature of Municipal Treasurer

C. Sweeney

Signature

05/31/2012

Date

0070 Outstanding In-Year Critical Errors

0075 Schedule 54: Cashflow - Direct or Indirect Method Chosen

	Municipal Data		Data Source	
	1 (#)		2 (List)	
0040 Municipal Data				
Households		2,135	Municipal	
0041 Population		4,625	Municipal	
0042 Youth Population		556	Municipal	

FIR2011: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 10

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

for the year ended December 31, 2011

STATEMENT OF OPERATIONS: REVENUE

Own Purposes Revenue

		Own Purposes Revenue
		1
		\$
0299	Property Taxation	
	Taxation - Own Purposes (SLC 26 9199 04 - 72 2899 07) For UT (SLC 28 0299 12 - 28 0299 08)	4,242,866
0499	Payments-in-Lieu of Taxation (SLC 26 9599 08) For UT (SLC 28 0299 08)	16,253
9940		Subtotal
		4,259,119
	Ontario Unconditional Grants	
0620	Ontario Municipal Partnership Fund (OMPF)	1,004,300
0695	Other	
0696	Other	
0697	Other	
0698	Other	
0699		Subtotal
		1,004,300
	Conditional Grants	
0810	Ontario conditional grants (SLC 12 9910 01)	210,786
0815	Ontario Grants for Tangible Capital Assets (SLC 12 9910 05)	269,356
0820	Canada conditional grants (SLC 12 9910 02)	11,458
0825	Canada Grants for Tangible Capital Assets (SLC 12 9910 06)	92,489
0830	Deferred revenue earned (Provincial Gas Tax)	
0831	Deferred revenue earned (Canada Gas Tax)	
0899		Subtotal
		903,003
1098	Revenue from other municipalities for Tangible Capital Assets (SLC 12 9910 07)	0
1099	Revenue from other municipalities (SLC 12 9910 03)	197,227
1299	Total User Fees and Service Charges (SLC 12 9910 04)	2,319,467
	Licences, permits, rents, etc.	
1410	Trailer revenue and permits	
1420	Licences and permits	23,556
1430	Rents, concessions and franchises	8,546
1498	Other	
1499		Subtotal
		32,102
	Fines and penalties	
1605	Provincial Offences Act (POA) Municipality which administers POA only	
1610	Other fines	69,360
1620	Penalties and interest on taxes	111,621
1698	Other	
1699		Subtotal
		180,981
	Other revenue	
1805	Investment income	32,306
1806	Interest earned on reserves and reserve funds	
1811	Gain/Loss on sale of land & capital assets	-45,336
1812	Deferred revenue earned (Development Charges)	213,097
1813	Deferred revenue earned (Recreational land (The Planning Act))	
1814	Other Deferred revenue earned	
1830	Donations	67,369
1831	Donated Tangible Capital Assets (SLC 53 0610 01)	0
1840	Sale of publications, equipment, etc.	
1850	Contributions from non-consolidated entities	
1865	Other Revenues from Government Business Enterprise (ie. Dividends, etc.)	
1870	Gaming and Casino Revenues	
1890	Other	64,599
1891	Other	
1892	Other	
1893	Other	
1894	Other	
1895	Other	
1896	Other	
1897	Other	
1898	Other	
1899		Subtotal
		332,035
1880	Municipal Land Transfer Tax (City of Toronto Act, 2006)	
1885	Personal Vehicle Tax, PVT (City of Toronto Act 2006)	
1905	Increase/Decrease in Government Business Enterprise equity	
9910		TOTAL Revenues
		9,228,234

2011-101

FIR2011: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2011

FIR2011: Shelburne T

Schedule 10

Asmt Code: 2221

CONSOLIDATED STATEMENT OF OPERATIONS: REVENUE

MAH Code: 43402

for the year ended December 31, 2011

Continuity of Accumulated Surplus/(Deficit)

		1
		\$
2010	PLUS: Total Revenues (SLC 10 9910 01)	9,228,234
2020	LESS: Total Expenses (SLC 40 9910 11)	8,706,911
2030	PLUS: Restatement of opening surplus	-2,132
2040	PLUS:	
2045	PLUS: PSAB Adjustments	
2099	Annual Surplus/(Deficit)	519,191
2060	Accumulated surplus/(deficit) at the beginning of year	43,539,974
9950	Accumulated surplus/(deficit) at the end of year (SLC 10 2099 01 + SLC 10 2060 01)	44,059,165

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:

		1
		\$
4020	Provincial Gas Tax	

Canada Gas Tax - Funding

		1
		\$
4025	General Government	
	Transportation Services:	
4030	Roads - Paved	318,914
4031	Roads - Unpaved	
4032	Roads - Bridges and Culverts	
4033	Roadways - Traffic Operations & Roadside	
4040	Transit - Conventional	
4041	Transit - Disabled & special needs	
	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	
4099		
	Canada Gas Tax	318,914

FIR2011: Shelburne T

Asmt Code: 2221

MAH Code: 43402

Schedule 12 GRANTS, USER FEES AND SERVICE CHARGES

for the year ended December 31, 2011

	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				9,192			
Protection services							
0410 Fire				24,332			
0420 Police	121,681			29,568			
0421 Court Security							
0422 Prisoner Transportation							
0430 Conservation authority							
0440 Protective inspection and control					27,975		
0445 Building permit and inspection services							
0450 Emergency measures							
0460 Provincial Offences Act (POA)							
0498 Other							
0499 Subtotal	121,681	0	0	53,890	27,975	0	0
Transportation services							
0611 Roads - Paved	6,425			12,827			
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	6,425	0	0	12,827	0	0	0
Environmental services							
0811 Wastewater collection/conveyance				968,401			
0812 Wastewater treatment & disposal							
0821 Urban storm sewer system							
0822 Rural storm sewer system							
0831 Water treatment					147,892		
0832 Water distribution/transmission				568,864			
0840 Solid waste collection							
0850 Solid waste disposal				851			
0860 Waste diversion							
0898 Other	43,455						
0899 Subtotal	43,455	0	0	1,638,216	147,892	0	0
Health services							
1010 Public health services							
1020 Hospitals							
1030 Ambulance services							
1035 Ambulance dispatch							
1040 Cemeteries							
1088 Other				30,450			
1099 Subtotal	0	0	0	30,450	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				12,429			
1620 Recreation programs							
1631 Recreation facilities - Golf Course, Marina, Ski Hill							
1634 Recreation facilities - All Other		7,608	83,980	508,420	92,489	92,489	
1640 Libraries	38,225		106,306	9,582			
1645 Museums							
1650 Cultural services		3,850	6,941	22,807	1,000		
1698 Other							
1699 Subtotal	38,225	11,458	197,227	553,238	93,489	92,489	0
Planning and development							
1810 Planning and zoning				19,060			
1820 Commercial and industrial				2,584			
1830 Residential development							
1840 Agriculture and reforestation							
1850 Tile drainage/shoreline assistance							
1898 Other							
1899 Subtotal	0	0	0	21,654	0	0	0
1910 Other							
9910 TOTAL	210,786	11,458	197,227	2,319,457	269,356	92,489	0