Municipality of Shelburne
Budget Update
2024-01-24

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Financial Overview

In this update, Directors have performed a forecasted outlook as of March 31, 2024, this has resulted in a projected surplus of $238,177. Below each director has detailed out their update representing their financial overview of their department and any projects they oversee. There are positive cash positions in all bank accounts.

CAO

Revenue:

Anticipated revenue is on track according to the budget projections with a lower than projected transfer from our Gas Tax Reserve of ~$90,000. This is on account of the fact that the funds required from reserve to assist in the repair for the Arena roof will be moved into next fiscal:

Revenue:	**Budgeted:**	**Actual to date:**	**Projected Revenue:**
Rent - Courthouse	$168,016	$141,113	$168,016
Rent - CFIA	$66,416	$49,629	$61,398
Rent - ESDC	$104,915	$79,136	$96,722
Province – Fines, Department of Justice	$5,999	$5,230	$5,500
Province – Municipal Financial Capacity Grant	$76,630	$56,346	$75,128
Transfer from Capital Reserve	$0	$0	$0
Transfer from Operating Reserve	$66,379	$2,307	$105,888
Transfer from Gas Tax Reserve	$140,788	$10,000	$48,028
Total:	**$629,143**	**$343,761**	**$560,680**

Transfer from Reserves:

The Transfer from Operating Reserves is to cover:

Adam - MPAL Program (MPAL Reserve)	$5,155
Adam - Woodland Trails	$4,125
Adam - Jordan River Bridge specs	$22,916
Val - From Economic Development reserve	$57,099
Marcia – Misc fire equipment	$16,593
Total:	**$105,888**

The Transfer from the Gas Tax Reserve is to cover:

Adam - Jordan River Trail resurfacing (cost: $42,000) - Grant: $25,032 ACOA	$21,213
Adam - WMTA Trails (cost: $20,000)	$10,000
Adam - Ohio Ball Field Upgrades	$16,815
Adam - Shelburne Arena roof repairs	$0
Total:	**$48,028**

Transfers to Reserves:

The transfer to operating reserves is $100,756 as per the approved budget

Expenses:

Anticipated expenses are on track according to the budget projections as per the following table:

Expenses:	**Budgeted:**	**Actual to date:**	**Projected Expenditure:**
Councilors Expenses	$25,000	$15,858	$20,000
UNSM FCM Dues	$5,278	$3,387	$5,278
RCMP	$1,134,000	$774,497	$1,132,662
DNA	$5,029	$3,848	$5,029
Solar Application Fee	$0	$0	$0
Transfer to Capital Reserves	$0	$0	$0
Transfer to Operating Reserves	$100,756	$100,756	$100,756
District Grant Fund	$28,000	$28,000	$28,000
Housing Authority	$7,824	13,001	$13,001
Corrections	$86,248	$56,505	$86,248
Public Prosecution	$3,228	$1,042	$3,228
Regional Library	$34,100	$34,100	$34,100
Regional School Board	$1,396,504	$1,163,697	$1,396,504
Total:	**$2,825,967**	**$2,194,691**	**$2,824,806**

The current status of the district grant funds is as follows:

District 1	$0
District 2	$10,075
District 3	$2,012
District 4	$19,566
District 5	$11,355
District 6	$6,138
District 7	$4,197
Total:	**$53,342**

Deputy CAO

Revenue:

- Revenue for Miscellaneous Income is forecasted to be $70,000 less than expected as the ACOA funding for Economic and Housing Development Strategy is not being received.

Expenses:

Municipal Administration/Other

- General insurances are paid for the year. Additional insurance requirements, some of which are required due to federal tenant's lease obligations have increased the municipal building's insurance budget from $10,000 to $32,000. This will be an overage this year, but will be incorporated into budgeting for future years. General Insurance remains at $11,400 over budget, as noted in the last update.
- Decreases were seen in other insurance areas such as approximately $2,000 at the Court House, $3,000 at public works, and $1,000 on the wind turbine.
- Insurance items were broken down in the budget in a more detailed manner this year to assign vehicle insurance to the appropriate GL for that vehicle, increases in other GLs due to insurance reassignments may be noted.
- We are forecasting savings on some of the office expense GLs such as postage ($8,000), advertising ($4,000) as well as court house phone and internet ($6,000).
- Office supplies and telephone services for the new building are where anticipated.
- Other general admin is anticipated to be over budget due to new municipal building open house expenses. Approximately $5,000.
- IT items such as hardware, software and software support are where anticipated. The IT Misc. GL is forecasted to be $7,000 under budget.
- Contracted Administration GL is anticipated to be under budget by approximately $43,000 due to the Accessibility Coordinator funding being for 4 of 12 months in this fiscal (not the full year). The remaining 8 months will be in next fiscal budget.
- Legal Services are on target.
- Staff related GLs including professional dues, staff travel / conferences and staff relations are on target. Savings are forecasted for staff training ($6,000).
- Streetlighting is where anticipated.
- Private Road Maintenance Fees are paid for the year and on budget.

Human Resources (Salaries, deductions, and benefits costs)

- Union salaries show a forecasted savings of approximately ($30,000) representing the EA vacancy.
- Non-union salaries are on target.
- Council salaries are on target.
- Contract salaries show a slight increase of $2,000) due to coverage of EA position

Director of Finance

Overview:

Department of Finance - Financial Update – as of January 15, 2024

Revenue:

- The tax bills have been issued with a due date of June 30, 2023.
- DEED represents actual to November 2023; in comparison to the same time frame in prior years:
    - $133,137 less than what we received 2022/2023,
    - $188,836 less than what we received 2021/2022,
    - $111,856 more than what we received 2020/2021,
    - $85,024 more than what we received 2019/2020.
- Federal Grant in Lieu application has been submitted and received.
- CBC Grant application has been submitted and received.
- Provincial Grant in lieu reports have been submitted, no funds received to date.
- Conservation Property Tax not yet received; actuals from last year used in forecast.
- Power Corporation grant is $8,213 more than last fiscal.
- Tax Sale process for 2023/2024 started July 2023; details further on in report. Note that the revenue and expense for the tax sale project nets out at approx. $2,500 cost.
- Return of investment in the bank accounts interest rate is strong and expected to be overbudget; to date interest reflects up to January 2024.
- HST offset received was higher than expected and is overbudget; there is no way to predetermine this amount and typically we budget what was received the previous year.

Expenses:

- On September 6th, 2023 there was a mail drop to all residential properties within the Municipality of Shelburne, advertising the Municipalities Low Income Tax Exemption application, as per our policy to advertise the Low Income Tax Exemption twice per year; the first time being a copy with each tax bill sent out in April 2023.
- Low Income applications as of January 15, 2024, are at 1163 with $44,214.54 allocated; the deadline is not until February 28, 2024. The breakdown is as follows:

Low Income Amounts	Number of Applications	Amount of Rebate
$35,000 or less	23	$1,708.34
$30,000 or less	34	$4,950.00
$25,000 or less	72	$17,647.22
$20,000 or less	38	$19,908.98
Total	**163**	**$44,214.54**

- Appeals report from PVSC as of December 1,2023 shows there were 140 appeals, of which 140 PVSC have reviewed, leaving none left outstanding. Of the 140 reviewed by PVSC, 30 were amended, nine have gone on to NSATT of where three have been completed with one resulting in being amended. This leaves six properties from NSATT left to receive. Last year, at this time, there were 93 appeals and two outstanding from NSATT.
- Allowance for appeals budget is over per Council decision concerning Barrington Wildfire. This may increase depending on the decision of the six properties mentioned above that rest with NSATT.
- NS Department of Finance and Treasury board advanced the loan for the new building in May 2023; interest payment of $58,938 will be expensed November 2023. We expect to be under budget by $57,589 due to savings on interest rates as well as paying out the bridge financing loan sooner than expected.

Aged Receivables:

As of January 15,2024, the total uncollected tax/fees were $**322,907** plus interest; of this amount, $111,148 is currently in a tax sale position representing 41 properties.

- Commercial property total $27,975 plus interest
- Residential and Resource and Forest property total $272,022 plus interest
- Tax Sale Fees total $20,836 plus interest
- Private Johns Lake properties total $708 plus interest
- Town of Shelburne area rate is $10 plus interest
- Town of Lockeport area rate is $1,356 plus interest

There are six active PACE loans totaling $20,062 plus interest.

New MDS Building

Based on an email dated August 11, 2022 from the Project Manager, the total cost of the building after rebates was to be $7,271,650; there were funds dispersed prior to that, as well as the cost of the land that is not included in this figure.

At a September 29, 2022 meeting with the CAO, Director of Finance and Project Manager, it was presented to staff that there is an expected overrun of $200,000 which the Project Manger feels can be recouped through additional HST rebate, this additional overrun resulted in the total cost to be approx. $7,471,650.

Currently, we are working with a consultant to provide Canda Revenue Agency with a proposal on what the Project Manger feels will be rebated. We had to assume over the $7.4 approximately to make sure that all invoices were paid, and it will take a while before we know

that the $200,000 will be rebated back. To date we have a $3m loan and the remaining funds of $4.5 million have been taken from reserves.

As of May 2023, the bridge financing loan for $3,001,750.74 was paid out; the NS Department of Finance and Treasury board loan was for $3m; therefore the $1,750.74 will be recouped from the remaining invoices that are left to bill the Federal Government tenants; we are waiting for the Project Manager to determine the total amount left to invoice.

The Director of Finance has been proving the HST specialist hired to oversee the revised rebate application to CRA with all information that they requested, and, as of January 9, 2024 the HST return has been sent to CRA for consideration. On January 11, 2024, the HST specialist had a meeting with CRA. We will continue to monitor the progress and provide an update in due course. Once this has been confirmed, funds that would have been taken from reserves will now have to be transferred back to reserves and, per Financial Reporting and Accounting Manual – Department of Municipal Affairs and Housing - interest will have to be paid on those funds used upon transfer. An estimated calculation has been made regarding this interest, and allocated in the forecasted transfer to capital reserves for the interest portion from the current budget.

Barrington Fire – Finance Update

Since the spring of 2023, the Director of Finance has had numerous meetings with a PVSC special task force assigned to oversee this project since early summer. PVSC has since been in receipt of the details of the 82 properties affected by the fire within the Municipality that were provided to the Finance Department. In September 2023, PVSC released their findings from the 82 properties and staff worked with that list of revisions to determine any adjustments per the "Tax Reduction on Destroyed property" policy. At the October 2023 council meeting, Council approved a $24,736.98 tax reduction. Correspondence was sent to all property owners affected.

Concurrently, the Director of Finance was also working with the Province of Nova Scotia to apply for the Federal Provincial Disaster Financial Assistance Arrangement (DFAA) Program. On December 7,2023, the final application for a grant in the amount of $189,382.75 was sent. At the time of the application, it was requested confirmation as to when we will know the decision and what that amount would be; to date there has not been a response.

Collections:

Prewarning Letter

In the first week of May 2023, a Prewarning Letter was mailed to residents whose accounts were more than $5 in arrears, from the 2022/23 tax year. This letter gives notice to residents to allow them to pay their 2022/23 arrears by June 30th, 2023 and be removed from the tax sale list in July 2023 before the Preliminary Notice is sent. Once the Preliminary Notice is sent, all arrears including 2023/2024 needs to be paid in full to be removed from the tax sale list.

There were 369 properties that were sent the Prewarning Letter, representing $579,449. The amounts on the letters detail only the arrears from 2022/23 that need to be paid before June 30th, 2023.

Comparisons for previous years are as follows:

Tax Year	Number of Properties	Number of Prewarning Letters	Amount
2023/24	369	414	$579,449
2022/23	488	564	$449,969
2021/22	442	518	$452,558

Preliminary Notice

As per our last update, on July 5th we sent out 142 Preliminary Notice letters, representing 131 properties.

Note: One property was removed before the Tax Sale List was created as it was affected by the Barrington Lake Wildfire, and is not included in the total of 131.

Since then, the Tax Clerk has attempted to contact, or has spoken to the owners of, 76 of the 131 properties. This contact was conducted through phone calls, emails, or social media, and involved discussions regarding their arrears. This left 55 properties that no contact was made outside of the mailed letter, of these 16 were paid in full despite no contact from the owner, and 39 properties where the Tax Clerk was unable to reach out to them due to a lack of contact information.

Tax Sale List

Of the 131 properties sent a Preliminary Notice of the Tax Sale, 34 were paid in full by the due date of August 3rd, 2023 of being charged a title search fee, leaving a total of 97 properties on the tax sale list. These 97 properties were charged a Title Search Fee of $350 on August 3rd, 2023.

On the last report in September 2023, 97 properties were on the Tax Sale list. On November 1st, 2023, 60 Day Notices were sent out to all owners and encumbrancers, representing 77 properties. Notices were sent out to all parties by registered mail. A copy of the notice was also posted at the property, where possible. Since then, 28 properties have been paid in full, leaving 49 properties still on the Tax Sale list. Comparisons for previous years are as follows;

Tax Year	# 60 Day Notices
2023/24	77
2022/23	52
2021/22	58

Of the 41 properties on the Tax Sale List as of January 16th, 2024:

- 21 of the properties are owned by 7 owners.
- 6 of the properties have deceased owners.
- 6 of the properties were also on last years Tax Sale
- 2 of the properties have been on the Tax Sale for multiple years.
- 5 of the properties owners, or relatives of the owners, plan to let the property go to Tax Sale.

Tax Sale properties are scheduled to be advertised in the Vanguard newspaper, and online, on January 17th and February 7th, 2024.

Sealed tender bids will be accepted until 4pm on Friday March 1st, 2024. The Tax Sale is scheduled to take place live on Facebook at 10am on Monday March 4th, 2024.

Comparisons for previous years are as follows:

Tax Year	Number of properties that received a Preliminary Notice	Search Fee added in August	March Tax Sale – How many properties sold?
2023/24	131	97	TBD
2022/23	141	68	8/14
2021/22	129	66	14/17

Collection letter

On September 6th, 2023, 822 Collection Letters were sent to all property owners with an outstanding balance of more than $50, per the Municipal Policy.

On January 3rd, 2024, 437 Collection Letters were sent to all property owners with an outstanding balance of more than $50.

This total includes multiple owners of properties, so does not directly reflect the number of properties but rather the number of letters.

Comparisons for previous years are as follows:

Tax Year	# Collection letters sent in September	# Collection letters sent in January
2023/24	822	437
2022/23	820	429
2021/22	758	356

Operations & Protective Services

Revenue:

NAME	Budgeted:	Actual To Date:	Projected:
PROGRAM REVENUE (DAIRY STEWARDSHIP)	$7,000.00	$18,390.64	$18,390.64
SCRAP METALS	$35,000.00	$0.00	$54,000.00
Total Revenue	**$682,184.00**	**$597,604.32**	**$715,196.39**

Total Revenue is anticipated to be greater than originally budgeted. This is due to the increase in program revenue from dairy stewardship and from the increase in the price received for scrap metals.

Expenses:

Account Name	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Forecast
PUBLIC WORKS	228,002.00	127,004.67	248,960.00
BY LAW ENFORCEMENT	50,300.00	44,701.54	51,800.00
SEWAGE TREATMENT OPERATIONS	159,000.00	49,063.67	159,000.00
INSPECTION SERVICES	12,500.00	4,835.08	14,075.00
EMERGENCY SERVICES	576,755.00	678,822.29	704,511.00
SHARED SERVICES ADMINISTRATION	10,140.00	1,455.54	10,140.00
WASTE DIVERSION	83,331.00	42,707.18	89,131.00
C&D OPERATION	139,334.00	86,881.21	140,834.00
SOLID WASTE	713,327.00	537,075.93	781,045.00
WIND TURBINE	12,800.00	6,462.54	12,800.00

Public works expenses are expected to be higher with some cost overruns for the janitorial supplies at the new building, for the public works vehicles and the cost of electricity at the new building. I anticipate the vehicle expenses in all departments being over budget this year due to the higher cost of fuel, unanticipated expenses and reallocation of insurance expenses. There have been significant repairs needed for the public works truck which is used for plowing and salting.

By law enforcement expenses are expected to be on budget.

Sewage treatment operation is currently well below budget. This is due to the delay in the completion of several planned maintenance tasks (blower replacement, pump rebuild) which are scheduled to be completed prior to the end of March. Expected to be near budget at year end.

Inspection services are on budget with a minor increase due to vehicle expenses.

Emergency services charged $189382.75 due to the Barrington Lake Fire Response resulting in this account being $178000+/- over budget due to the Barrington Lake Fire response. - Michelle W is working with the province to be refunded for many of these costs, it is unknown how much of the costs will be recovered. The actual EM0 account is under budget.

The shared services administration expenses may be under budget at year end. No changes have been made to the forecast as there are some costs to incur before year-end.

For the **waste departmen**t vehicle expenses are expected to be over budget due to operating costs (fuel), safety inspection/repairs and the re-allocation of insurance. Green carts were purchased in bulk during the fire as it was unknown how many carts were melted, burned or damaged, this account is showing zero due to this expense being included in the EMO GL. It is possible that the green carts that were purchased will not be covered by the province. If the cost of these carts is not covered by the province, they will be expensed to waste diversion at significant cost.

C&D operation expenses are as expected for this time of year. There was a slight increase due to vandalism at the site and some unbudgeted repairs.

Solid waste has increase due to the unknown fuel surcharge that has been estimated at $60,000 this fiscal.

Wind turbine expenses are as expected for this time of year.

Economic & Community Development

Revenue:

Revenue from our Summer Event was much higher than budgeted with a surplus of $5,609. This surplus balanced the lower than budgeted revenue amounts from Spring, Fall and Winter Events. Overall, considering the total revenue from each event, we have an event surplus of $1,249.

Event Revenue	**Budget**	**Actual To Date**	**Forecast**
Spring Event	$1,500	$510.70	$510.70
Summer Event	$10,000	$15,608.92	$15,608.92
Fall Event	$7,000	$5,000.00	$5,000.00
Winter Event	$5,000	$3,629.07	$3,629.07

Expenses:

Planning General – $65,000 was budgeted for planning. We received Municipal Innovation Program funding for updating our Land Use By-Law and Municipal Planning Strategy, so this money will not be spent as budgeted. A small amount has been used to cover additional planning meetings.

Economic Development - $55,000 was budgeted for Energy Best Practice study. We were able to negotiate this scope of work into our Land Use and Planning Strategy agreement. In October 2023, Council approves up to $30,000 of this budget to be reallocated to do a study on alternative utility options for future development areas. The RFP for this work closes February 2, 2024. I have forecasted below to spend $25,000.

Healthcare – Money was allocated budget to complete some community Equity and Diversity training to support the development of a welcoming community for international healthcare professionals; we were able to find a resource to host two sessions this winter for a very low cost.

Expense	**Budget**	**Actual To Date**	**Forecast**
Planning General	$65,000	$0	$1,000
Healthcare	$104,500	$45,798	$84,500
Economic Development	$217,773	$56,532	$188,200

Recreation & Parks

Recreation Budget

- Expenditures total approximately $181,694, which includes the Recreation Operating budget, Community Use and MPAL budgets. This does not include staff salaries and related costs. The contribution for the MPAL program ($10,000) has not yet been distributed.
- Revenues total approximately $94,848, which includes revenue from summer programs, Community Use, MPAL program and several grants. Grants received include Canada Summer Jobs ($10,150), Community Works ($12,500 – 50%) for the Accessibility Coordinator position, Active Communities Fund ($13,092.64) for MPAL projects and a Trails Engineering Grant ($4,000) for the inspection of the Jordan River bridge.
- $20,000 has been provided to the Woodland Multi-use Trail Association, which was a combination of gas tax, operating reserve and operational budget funds.
- $16,815 has been provided to the Lower Ohio Recreation Centre for the ball field upgrades, a little over 80% of the $20,000 allocated for this fiscal.
- A contribution has not been distributed for the Shelburne Arena roof repairs as the project has been moved to the next fiscal.

Projects

- The accessibility upgrades to the grounds and infrastructure at Welkum Park are now complete. In October the natural play space was installed and the additional surfacing for the pathway was done in December. Some minor landscaping will take place in early spring and the mobi-mat will be installed in time for the seasonal opening.
- A picnic area will be developed at the West Green Harbour ball field. It is expected to be completed before the end of the fiscal.
- The resurfacing of the Jordan River Trail was completed in November. The southeast section of the trail (Hayden's Road to Camp Jordan) is now open for off highway vehicles.
- The engineering inspection of the Jordan River bridge has been completed and the report will be provided this month.

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
REVENUE					
TAXES					
ASSESSABLE PROPERTY	5,093,484.00	5,091,395.84	2,088.16	99.96	5,091,395.00
COMMERCIAL	630,772.00	629,325.60	1,446.40	99.77	629,325.00
RESOURCE	709,410.00	708,375.21	1,034.79	99.85	708,374.00
AREA RATES	37,249.00	37,221.12	27.88	99.93	37,221.00
BUSINESS PROPERTY	27,994.00	28,213.77	(219.77)	100.79	28,213.00
OTHER TAXES	300,000.00	310,718.39	(10,718.39)	103.57	390,000.00
TOTAL TAXES	6,798,909.00	6,805,249.93	(6,340.93)	100.09	6,884,528.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	4,945.00	5,584.10	(639.10)	112.92	5,584.00
FEDERAL GOVERNMENT AGENCIES	402.00	453.64	(51.64)	112.85	453.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	5,347.00	6,037.74	(690.74)	112.92	6,037.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	235,092.00	2,737.00	232,355.00	1.16	242,212.00
PROVINCIAL GOVERNMENT AGENCIES	10,851.00	19,064.00	(8,213.00)	175.69	19,064.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	245,943.00	21,801.00	224,142.00	8.86	261,276.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	1,450,563.00	1,200,116.95	250,446.05	82.73	1,435,763.98
RETURN ON INVESTMENT	50,000.00	182,564.58	(132,564.58)	365.13	200,000.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	81,172.00	88,216.52	(7,044.52)	108.68	108,500.00
TOTAL UNCONDITIONAL TRANSFERS	81,172.00	88,216.52	(7,044.52)	108.68	108,500.00
OTHER TRANSFERS					

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
CGC FIRE DEPARTMENT DEBT SERVICE					
TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS MFC TofL 2020 FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OPERATING RESERVE	66,379.00	20,716.38	45,662.62	31.21	105,888.00
TRANSFER FROM GAS TAX RESERVE	145,788.00	48,028.00	97,760.00	32.94	48,028.00
TOTAL OTHER TRANSFERS	212,167.00	68,744.38	143,422.62	32.40	153,916.00
TOTAL REVENUE	8,844,101.00	8,372,731.10	471,369.90	94.67	9,050,020.98

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	32,398.00	26,123.39	6,274.61	80.63	32,439.80
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	26,809.00	20,561.75	6,247.25	76.70	25,500.00
COUNCILLOR HONORARIUM	110,040.00	87,889.52	22,150.48	79.87	110,040.00
COUNCILLOR TRAVEL	25,000.00	16,277.40	8,722.60	65.11	20,000.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
UNSM FCM DUES	5,278.00	3,386.62	1,891.38	64.16	5,278.00
TOTAL LEGISLATIVE	199,525.00	154,238.68	45,286.32	77.30	193,257.80
ADMINISTRATIVE					
SALARY	516,869.00	391,547.83	125,321.17	75.75	491,777.00
BENEFITS	105,341.00	69,421.86	35,919.14	65.90	99,809.00
INFORMATION TECHNOLOGY	105,533.00	78,906.83	26,626.17	74.77	98,129.00
PROFESSIONAL DUES	3,000.00	542.28	2,457.72	18.08	3,000.00
INSURANCE	59,432.00	70,831.95	(11,399.95)	119.18	71,000.00
CONTRACTED ADMIN SERVICES	215,727.00	63,353.95	152,373.05	29.37	108,395.00
ADVERTISING	22,500.00	11,229.98	11,270.02	49.91	18,000.00
POSTAGE	17,755.00	3,722.01	14,032.99	20.96	9,473.00
OFFICE SUPPLIES	15,500.00	8,444.99	7,055.01	54.48	15,500.00
TELEPHONE	12,380.00	11,102.37	1,277.63	89.68	15,000.00
LEGAL SERVICES	47,000.00	37,667.06	9,332.94	80.14	47,000.00
STAFF RELATIONS	2,500.00	1,281.32	1,218.68	51.25	2,500.00
OTHER GENERAL ADMIN	10,000.00	11,384.33	(1,384.33)	113.84	15,000.00
OCCUPATIONAL HEALTH & SAFETY	5,500.00	327.96	5,172.04	5.96	5,500.00
TRAVEL	11,500.00	9,292.97	2,207.03	80.81	11,500.00
STAFF TRAINING	16,800.00	3,285.60	13,514.40	19.56	10,000.00
EMPLOYMENT ASSISTANCE PROGRAM	900.00	967.23	(67.23)	107.47	967.00
TOTAL ADMINISTRATIVE	1,168,237.00	773,310.52	394,926.48	66.19	1,022,550.00

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
TAXATION & ACCOUNTING					
SALARY	211,516.00	175,857.47	35,658.53	83.14	215,950.00
BENEFITS	41,170.00	29,712.22	11,457.78	72.17	41,716.00
AUDITING SERVICES	42,000.00	40,669.15	1,330.85	96.83	42,000.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	50,000.00	44,214.54	5,785.46	88.43	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	33,040.00	33,582.98	(542.98)	101.64	33,582.98
ALLOWANCE FOR APPEALS	14,000.00	29,273.14	(15,273.14)	209.09	29,273.00
TAX SALE	29,500.00	6,126.84	23,373.16	20.77	42,000.00
TOTAL TAXATION & ACCOUNTING	421,226.00	359,436.34	61,789.66	85.33	454,521.98
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	91,750.00	28,817.30	62,932.70	31.41	85,750.00
COURT HOUSE - INSURANCE	7,385.00	5,013.00	2,372.00	67.88	5,013.00
MDS BUILDING – MAINTENANCE & REPORTS	107,915.00	81,406.59	26,508.41	75.44	116,410.00
MDS BUILDING – INSURANCE	10,000.00	32,193.00	(22,193.00)	321.93	32,193.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	18,500.00	5,803.61	12,696.39	31.37	19,000.00
PUBLIC WORKS - UTILITIES	9,000.00	3,167.65	5,832.35	35.20	9,000.00
PUBLIC WORKS-INSURANCE	7,147.00	4,123.00	3,024.00	57.69	4,123.00
PUBLIC WORKS-VEHICLE	6,000.00	12,035.07	(6,035.07)	200.58	15,500.00
TOTAL BUILDING SERVICES	257,697.00	172,559.22	85,137.78	66.96	286,989.00
POLICE PROTECTION					
RCMP	1,134,000.00	774,496.50	359,503.50	68.30	1,132,662.00
DNA	5,029.00	3,847.90	1,181.10	76.51	5,029.00
LOCKUP	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE PROTECTION	1,139,029.00	778,344.40	360,684.60	68.33	1,137,691.00
FIRE PROTECTION					

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
MUNICIPAL FIRE DEPARTMENT GRANTS	292,333.00	246,742.00	45,591.00	84.40	292,333.00
SHELBURNE FIRE DEPARTMENT GRANT	88,000.00	87,999.75	0.25	100.00	88,000.00
LOCKEPORT FIRE DEPARTMENT GRANT	59,478.00	43,671.56	15,806.44	73.42	59,478.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00	26,591.38	8,408.62	75.98	35,000.00
FIRE PROTECTION - HYDRANTS	50,000.00	47,517.59	2,482.41	95.04	50,000.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00	5,000.00
FIRE PROTECTION - INSURANCE	18,084.00	19,657.32	(1,573.32)	108.70	19,700.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE PROTECTION	547,895.00	472,179.60	75,715.40	86.18	549,511.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	95,066.00	75,507.55	19,558.45	79.43	95,066.00
VEHICLE	13,500.00	7,373.73	6,126.27	54.62	13,500.00
TRAVEL	200.00	0.00	200.00	0.00	200.00
PROPERTY CLEAN UP	35,000.00	36,213.30	(1,213.30)	103.47	36,500.00
OTHER	1,600.00	1,114.51	485.49	69.66	1,600.00
TOTAL BY-LAW ENFORCEMENT	145,366.00	120,209.09	25,156.91	82.69	146,866.00
ROAD TRANSPORT					
STREET LIGHTING	156,119.00	108,096.14	48,022.86	69.24	156,119.00
CLASS J ROADS	36,292.00	28,938.00	7,354.00	79.74	39,050.00
TOTAL ROAD TRANSPORTATION	192,411.00	137,034.14	55,376.86	71.22	195,169.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	95,301.00	77,977.54	17,323.46	81.82	95,301.00
TRAINING	10,000.00	0.00	10,000.00	0.00	10,000.00
OTHER	10,000.00	1,324.74	8,675.26	13.25	10,000.00
TOTAL SEWAGE TREATMENT OPERATIONS	115,301.00	79,302.28	35,998.72	68.78	115,301.00

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
SEWAGE TREATMENT					
SEWER MAINTENANCE	55,000.00	1,904.93	53,095.07	3.46	55,000.00
PUMPING STATION UTILITY	15,000.00	6,737.78	8,262.22	44.92	15,000.00
PUMPING STATION - MAINTENANCE AND REPAIR	20,000.00	13,375.99	6,624.01	66.88	20,000.00
PLANT - UTILITY	27,000.00	20,519.33	6,480.67	76.00	27,000.00
PLANT - MAINTENANCE AND REPAIR	22,000.00	5,200.90	16,799.10	23.64	22,000.00
TOTAL SEWAGE TREATMENT	139,000.00	47,738.93	91,261.07	34.34	139,000.00
ENVIRONMENTAL					
ADMINISTRATION	103,879.00	72,034.42	31,844.58	69.34	103,879.00
BUILDING INSPECTION	80,005.00	73,253.63	6,751.37	91.56	81,205.00
FIRE INSPECTION	20,014.00	863.00	19,151.00	4.31	20,389.00
WASTE DIVERSION	145,849.00	93,655.41	52,193.59	64.21	151,649.00
C&D OPERATION	256,491.00	184,704.59	71,786.41	72.01	257,991.00
SOLID WASTE	713,327.00	537,075.93	176,251.07	75.29	781,045.00
TOTAL ENVIRONMENTAL	1,319,565.00	961,586.98	357,978.02	72.87	1,396,158.00
WIND TURBINE					
MAINTENANCE	12,800.00	6,462.54	6,337.46	50.49	12,800.00
INSURANCE	2,827.00	1,953.00	874.00	69.08	1,953.00
TOTAL WIND TURBINE	15,627.00	8,415.54	7,211.46	53.85	14,753.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	4,500.00	4,500.00	0.00	100.00	4,500.00
SOLAR PROJECT	0.00	(285,250.00)	285,250.00	0.00	0.00
HEALTH CARE	104,500.00	46,173.22	58,326.78	44.18	89,500.00
ECONOMIC DEVELOPMENT	217,773.00	56,532.60	161,240.40	25.96	188,500.00
SENIOR SAFETY	16,425.00	16,424.47	0.53	100.00	16,424.47
ICSP IMPLEMENTATION	51,350.00	45,450.13	5,899.87	88.51	48,200.00
GRANTS TO ORGANIZATION	67,250.00	65,012.07	2,237.93	96.67	67,250.00

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
EVENTS	58,235.00	56,830.81	1,404.19	97.59	56,829.72
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	520,033.00	5,673.30	514,359.70	1.09	471,204.19
RECREATION & CULTURAL SERVICES					
SALARY	138,173.00	112,519.32	25,653.68	81.43	138,173.00
BENEFITS	25,936.00	20,461.99	5,474.01	78.89	25,936.00
TRAINING	500.00	580.00	(80.00)	116.00	580.00
SUMMER STAFF SALARY	82,795.00	79,432.08	3,362.92	95.94	79,433.00
SUMMER STAFF BENEFITS	6,471.00	6,027.11	443.89	93.14	6,018.00
SUMMER STAFF TRAVEL					
VEHICLE	8,000.00	7,628.06	371.94	95.35	8,000.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	1,000.00	609.84	390.16	60.98	1,000.00
SUMMER STAFF TRAINING	3,000.00	3,085.21	(85.21)	102.84	3,085.00
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	1,000.00	720.00	280.00	72.00	1,000.00
GRANTS TO ORGANIZATION					
ADVERTISING	4,000.00	1,226.67	2,773.33	30.67	4,000.00
ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00
COMMUNITY USE COORD	10,000.00	10,000.00	0.00	100.00	10,000.00
PROGRAMS	25,000.00	16,704.58	8,295.42	66.82	25,000.00
COMMUNITY USE PROGRAM	9,085.00	4,526.31	4,558.69	49.82	8,137.00
MPAL PROGRAM	64,570.00	61,452.21	3,117.79	95.17	74,965.00
TOTAL RECREATION & CULTURAL SERVICES	379,530.00	324,973.38	54,556.62	85.63	385,327.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	92,000.00	91,844.09	155.91	99.83	121,762.00
SASI SERVICE AGREEMENT					
MAINTENANCE & EQUIPMENT	16,000.00	11,576.49	4,423.51	72.35	16,500.00
SHELBURNE COUNTY ARENA	123,910.00	30,090.00	93,820.00	24.28	30,090.00

The Municipality of the District of Shelburne
General Operating Fund Revenue and Expenses

For the Period Ending Mar 2024

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
TOTAL RECREATION AND PARKS FACILITIES	231,910.00	133,510.58	98,399.42	57.57	168,352.00
FISCAL SERVICES					
BANK CHARGE	27,500.00	24,422.40	3,077.60	88.81	27,500.00
PENSION FEE	500.00	0.00	500.00	0.00	500.00
PAYROLL FEE	1,000.00	(0.86)	1,000.86	(0.09)	1,000.00
LOANS	137,187.00	79,597.56	57,589.44	58.02	79,612.00
VALUATION ALLOWANCE	5,000.00	1,710.10	3,289.90	34.20	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	1,767.00	1,739.22	27.78	98.43	1,739.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	0.00	0.00	0.00	0.00	10,000.00
TRANSFER TO OPERATING RESERVE	100,756.00	100,756.00	0.00	100.00	100,756.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	8,884.00
DISTRICT GRANT FUND	28,000.00	28,000.00	0.00	100.00	28,000.00
SOU WEST NOVA TRANSIT	15,000.00	15,000.00	0.00	100.00	15,000.00
TOTAL FISCAL SERVICES	325,594.00	260,108.42	65,485.58	79.89	277,991.00
CONDITIONAL TRANSERS					
CORRECTIONS	86,248.00	56,505.00	29,743.00	65.51	86,248.00
PUBLIC PROSECUTION	3,228.00	1,042.00	2,186.00	32.28	3,228.00
ASSESSMENT SERVICES	141,421.00	141,420.68	0.32	100.00	141,421.00
REGIONAL LIBRARY	34,100.00	34,100.00	0.00	100.00	34,100.00
REGIONAL SCHOOL BOARD	1,396,504.00	1,163,696.80	232,807.20	83.33	1,396,504.00
TOTAL CONDITIONAL TRANSERS	1,661,501.00	1,396,764.48	264,736.52	84.07	1,661,501.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	7,824.00	13,000.91	(5,176.91)	166.17	13,000.91
AREA RATE	14,500.00	14,500.00	0.00	100.00	14,500.00
TOTAL UNCONDITIONAL TRANSERS	22,324.00	27,500.91	(5,176.91)	123.19	27,500.91
EMERGENCY MANAGEMENT					

ACCOUNT TITLE	2023/2024 Budget	2023/2024 YTD Actual	2023/2024 Bud Remain $	2023/2024 % to Date	2023/2024 Forecast
SEARCH AND RESCUE	13,470.00	13,200.00	270.00	98.00	13,200.00
SHELBURNE COUNTY EMO	28,860.00	206,642.69	(177,782.69)	716.02	155,000.00
TOTAL EMERGENCY MANAGEMENT	42,330.00	219,842.69	(177,512.69)	519.35	168,200.00
TOTAL EXPENDITURES	8,844,101.00	6,432,729.48	2,411,371.52	72.73	8,811,843.88

SUMMARY

TOTAL REVENUE	8,844,101.00	8,372,731.10	471,369.90	94.67	9,050,020.98
TOTAL EXPENDITURES	8,844,101.00	6,432,729.48	2,411,371.52	72.73	8,811,843.88
SURPLUS/(DEFICIT)	0.00	1,940,001.62	(1,940,001.62)	0.00	238,177.10