



**STAFF REPORT**

**TO:** Council

**FROM:** Warren MacLeod, Chief Administrative Officer

**DATE:** March 27, 2024

**SUBJECT:** Proposed Motions for 2024-2025 Budget

**Proposed motions for the 2024-2025 budget:**

**Tax Rates & Operating Budget Motions:**

THAT the Council of the Municipality of the District of Shelburne approve a 2024-2025 residential tax rate of \$1.28 per \$100 of assessment, resource tax rate of \$1.28 per \$100 of assessment, and commercial tax rate of \$1.85 per \$100 of assessment.

THAT Council of the Municipality of the District of Shelburne approve its 2024-2025 Operating Budget reflecting revenues of \$10,578,009 and expenditures of \$10,578,009.

**OR**

THAT the Council of the Municipality of the District of Shelburne approve a 2024-2025 residential tax rate of \$1.26 per \$100 of assessment, resource tax rate of \$1.26 per \$100 of assessment, and commercial tax rate of \$1.82 per \$100 of assessment.

THAT Council of the Municipality of the District of Shelburne approve its 2024-2025 Operating Budget reflecting revenues of \$10,465,977 and expenditures of \$10,465,977.

### **Capital Budget Motion:**

THAT the Council of the Municipality of the District of Shelburne approve its 2024-2025 Capital Budget reflecting expenditures of \$789,343 of which \$762,343 to be drawn down from the Capital Reserve and \$27,000 be drawn down from the Sustainable Service Growth Fund.

### **Overdue Interest Motion:**

That Council of the Municipality of the District of Shelburne set the 2024 -2025 interest rate on all types of overdue accounts (tax, sewer, area rate, tipping, septage, and so forth) to be 10%.

### **Residential & Commercial Sewer Rate Motion:**

That Council of the Municipality of the District of Shelburne set the 2024 -2025 residential and commercial sewer rates at \$285 per unit.

### **Septage Receiving Rate Motion:**

That Council of the Municipality of the District of Shelburne set the 2024 -2025 septage receiving rate at \$0.036 (3.6 cents) per litre.

### **Discussion:**

The budget process utilizes a dynamic economic model that provides Council with the ability to adjust a range of key financial metrics to project the financial impacts 15 years into the future. This process is broken down into three stages:

1. The first stage is the review and approval of the “Operating Budget”. The operating budget is comprised of over one thousand general ledger accounts (GL’s) that are divided into six directorates, which are in turn managed by the Chief Administrative Officer (CAO), Deputy Chief Administrative Officer (DCAO) and the four Directors. These GL’s are the expenses which are anticipated to be spent on an annual basis and are projected 15 years forward by the model utilizing an inflationary factor.
2. The second stage is the review and approval of “Projects” that are capital and non-capital expenditures forecast for the next 15 years. These are either intermittent or

one-off expenditures that are anticipated to be expended in future years.

3. The third stage is a review of the combined impact of the Operating Budget and Projects on the future reserve account balances and Financial Condition Indicators (FCI's) as defined by the Provincial Government. During this phase, Councilors have the ability to adjust key financial metrics that include the inflation rate, tax assessment growth rate, tax rates etc.

During the 2024/25 budget review process, Council instructed staff to produce two scenarios for Councils deliberation for the March 27<sup>th</sup> Council meeting:

1. The first scenario is for taxes to remain as they currently are:
  - a. residential tax rate of \$1.28 per \$100 of assessment,
  - b. resource tax rate of \$1.28 per \$100 of assessment, and
  - c. commercial tax rate of \$1.85 per \$100 of assessment.
2. The second scenario is for taxes to be reduced as follows:
  - a. residential tax rate of \$1.26 per \$100 of assessment,
  - b. resource tax rate of \$1.26 per \$100 of assessment, and
  - c. commercial tax rate of \$1.82 per \$100 of assessment.

Please see the attached Appendices for the financial highlights of each of the two scenarios.

### Scenario 1:

The key considerations for Scenario 1 are:

1. The Operating Budget projections show an initial dip from 2023/2024 to 2025/2026 going from an operating surplus of ~\$158,000 down to ~\$126,000, and thereafter steadily rising to a projected operating surplus in 2038/2039 of ~\$548,000. Surplus, at this stage in the Operating Budget, shows what the Municipality has available to fund the reserves for future planning; it is not the surplus that may happen at the end of a fiscal due to unforeseen revenues that were not expected in the balanced budget that would have been presented in March.
2. The Capital Reserve balance begins at ~\$804,000 in 2023/2024 and then within two years drops to zero as capital projects drain the account. From 2025/2026 onwards, in order to fund anticipated capital expenditures, the Capital Reserve account has to be topped up from funds transferred from the Operating Reserve account entirely.

These transfers from the Operating Reserve account fluctuate anywhere from ~\$34,000 per annum up to as much as ~\$350,000.

3. The Canada-Community Building Fund (CCBF), formally known as the Gas Tax reserve, balance begins at ~\$907,000 in 2023/2024 and then steadily drops to ~\$63,000 in 2028/2029. During 2029/2030 and 2030/2031, the CCBF reserve account has to be topped up by ~\$2.426 million from the Operating Reserve, primarily to fund the anticipated sewer line replacements. From 2031/2032 onwards, the CCBF reserve account steadily increases to ~\$950,000 by 2037/2038 (assuming the CCBF program continues to be funded by the Federal Government as it is now).
4. The Operating Reserve is the primary reserve account that is not only used to fund any deficiencies in the Capital and CCBF reserve accounts, but also has the ability to fund any other Projects that do not qualify for funding through the Capital or CCBF reserve accounts. Under Scenario 1, the Operating Reserve account begins with a balance of ~\$3.928 million in 2023/2024, and thereafter fluctuates within a range of ~\$3.880 million and ~\$4.380 million up until 2028/2029. At this point, when the sewer replacement program begins, the Operating Reserve account balance drops to a low of ~\$2.855 million in 2030/2031 and thereafter begins to grow again to a projected high of ~\$7.704 million in 2037/2038.
5. When reviewing the combined balance of the Operating Reserve, Capital Reserve and CCBF Reserve, under Scenario 1, the combined total reserves account begins with a balance of ~\$5.640 million in 2023/2024, and thereafter fluctuates within a range of ~\$4.178 million and ~\$4.970 million up until 2028/2029. At this point, when the sewer replacement program begins, the combined total reserve balance drops to a low of ~\$2.855 million in 2030/2031 and thereafter begins to grow again to a projected high of ~\$8.653 million in 2037/2038; but of that amount ~\$1 million of the \$8.653 million is CCBF funding that has specific criteria on what it can be used for (assuming the CCBF program continues to be funded by the Federal Government as it is now). **Note that come 2038/2039 the combined drops to ~\$6.514 million.**

### Scenario 2:

The key considerations for Scenario 2 are:

1. The Operating Budget projections show a sharp initial dip from 2023/2024 to 2025/2026 going from an operating surplus of ~\$158,000 down to ~\$9,000, and thereafter to slowly rise to a projected operating surplus in 2038/2039 of ~\$396,000.

***The years 2025/2026 to 2027/2028 are of particular concern as the projected operating surplus varies from only ~\$9,000 to ~\$37,000.*** Surplus, at this stage in the Operating Budget, shows what the Municipality has available to fund the reserves for future planning; it is not the surplus that may happen at the end of a fiscal due to unforeseen revenues that were not expected in the balanced budget that would have been presented in March.

2. The Capital Reserve balance begins at ~\$804,000 in 2023/2024 and then within two years drops to zero as capital projects drain the account. From 2025/2026 onwards, in order to fund anticipated capital expenditures, the Capital Reserve account has to be topped up from funds transferred from the Operating Reserve account entirely. These transfers from the Operating Reserve account fluctuate anywhere from ~\$34,000 per annum up to as much as ~\$350,000.
3. The Canada-Community Building Fund (CCBF), formally known as the Gas Tax reserve, balance begins at ~\$907,000 in 2023/2024 and then steadily drops to ~\$63,000 in 2028/2029. During 2029/2030 and 2030/2031, the CCBF reserve account has to be topped up by ~\$2.426 million from the Operating Reserve, primarily to fund the anticipated sewer line replacements. From 2031/2032 onwards, the CCBF reserve account steadily increases to ~\$950,000 by 2037/2038 (assuming the CCBF program continues to be funded by the Federal Government as it is now).
4. The Operating Reserve is the primary reserve account that is not only used to fund any deficiencies in the Capital and CCBF reserve accounts, but also has the ability to fund any other Projects that do not qualify for funding through the Capital or CCBF reserve accounts. Under Scenario 2, the Operating Reserve account begins with a balance of ~\$3.928 million in 2023/2024, and thereafter fluctuates within a range of ~\$3.643 million and ~\$3.875 million up until 2028/2029. ***At this point, when the sewer replacement program begins, the Operating Reserve account balance drops to a low of ~\$1.875 million in 2030/2031 and thereafter begins to grow again to a projected high of ~\$5.188 million in 2037/2038.***
5. When reviewing the combined balance of the Operating Reserve, Capital Reserve and CCBF Reserve, under Scenario 2, the combined total reserves account begins with a balance of ~\$5.640 million in 2023/2024, and thereafter fluctuates within a range of ~\$3.735 million and ~\$4.694 million up until 2028/2029. ***At this point, when the sewer replacement program begins, the combined total reserve balance drops to a low of ~\$1.875 million in 2030/2031 and thereafter begins to grow again to a projected high of ~\$6.137 million in 2037/2038;*** but of that amount ~\$1 million of

the \$6.137 million is CCBF funding that has specific criteria on what it can be used for (assuming the CCBF program continues to be funded by the Federal Government as it is now). **Note that come 2038/2039 the combined drops to ~\$3.719 million.**

### Recommendation:

When reviewing the key financial metrics, the available Operating Reserve balance is one of the most important numbers to consider. This is the only reserve account from which Council have the ability to draw down funds (other than from a commercial lender) to address any unforeseen expenditures. In the opinion of the Chief Administrative Officer, a balance of \$5 million would be preferable, with a minimum targeted balance of \$3 million.

***When reviewing the above two scenarios we see Scenario 1 drop slightly below the recommended minimum balance of \$3 million to \$2.855 million in 2030/2031. In contrast, we see in Scenario 2 (the lowering of taxes) the Operating Reserve balance drop to a low of \$1.875 million in 2030/2031. Its important to note that in both scenarios the Council is not able to fund its anticipated Projects from the Operating surplus, thus requiring all approved projects from the Reserve accounts.***

It is the opinion and recommendation of the Chief Administrative Officer that Council do not reduce taxes as contemplated in Scenario 2. Under this scenario, the total revenues are unable to fund the Operating Budget and anticipated Projects such that deficits are having to be continually funded from our reserve accounts to a dangerously low level.

Of the two scenarios requested by Council, noting neither of the options fund the reserves at the recommended level, it is the Chief Administrative Officers recommendation to adopt Scenario 1 over Scenario 2.

### Appendices

[2024 2025 Budget Summary \(Scenario 1\)](#)

[2024 2025 Budget Summary by Directorate \(Scenario 1\)](#)

[2024 2025 Projects](#)

[Scenario 1 Summary](#)

[Scenario 2 Summary](#)

[2023 2024 Budget Summary - For Comparison](#)



**REVENUE**

**TAXES**

ASSESSABLE PROPERTY	5,706,283.00
COMMERCIAL	720,137.00
RESOURCE	728,686.00
AREA RATES	40,249.00
BUSINESS PROPERTY	28,213.00
OTHER TAXES	320,000.00
<b>TOTAL TAXES</b>	<b><u>7,543,568.00</u></b>

**FEDERAL GOVERNMENT AND AGENCIES**

GRANT IN LIEU	5,584.00
FEDERAL GOVERNMENT AGENCIES	453.00
<b>TOTAL FEDERAL GOVERNMENT AND AGENCIES</b>	<b><u>6,037.00</u></b>

**PROVINCIAL GOVERNMENT AND AGENCIES**

PROVINCIAL GOVERNMENT	242,212.00
PROVINCIAL GOVERNMENT AGENCIES	19,064.00
<b>TOTAL PROVINCIAL GOVERNMENT AND AGENCIES</b>	<b><u>261,276.00</u></b>

**FEDERAL GAS TAX CONTRIBUTION**

**0.00**

**SALE OF SERVICES**

**1,705,233.64**

**RETURN ON INVESTMENT**

**46,000.00**

**UNCONDITIONAL TRANSFERS**

PROVINCIAL GOVERNMENT	99,390.00
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<b><u>99,390.00</u></b>

**OTHER TRANSFERS**

CGC FIRE DEPARTMENT DEBT SERVICE	
TRANSFER FROM CAPITAL RESERVE	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	0.00
LOAN PROCEEDS MFC To/L 2020 FIRE TRUCK	0.00
TRANSFER FROM OPERATING RESERVE	476,500.00
TRANSFER FROM GAS TAX RESERVE	440,005.00
<b>TOTAL OTHER TRANSFERS</b>	<b><u>916,505.00</u></b>

**TOTAL REVENUE**

**10,578,009.64**



## EXPENDITURES

### LEGISLATIVE

WARDEN HONORARIUM	33,621.00
WARDEN EXPENSE	
DEPUTY WARDEN HONORARIUM	27,823.00
COUNCILLOR HONORARIUM	114,205.00
COUNCILLOR TRAVEL	25,000.00
ELECTIONS	30,000.00
UNSM FCM DUES	6,000.00

### TOTAL LEGISLATIVE

**236,649.00**

### ADMINISTRATIVE

SALARY	556,154.00
BENEFITS	114,006.00
INFORMATION TECHNOLOGY	111,595.00
PROFESSIONAL DUES	3,000.00
INSURANCE	81,457.00
CONTRACTED ADMIN SERVICES	202,750.00
ADVERTISING	26,500.00
POSTAGE	17,755.00
OFFICE SUPPLIES	15,500.00
TELEPHONE	14,380.00
LEGAL SERVICES	37,000.00
STAFF RELATIONS	10,000.00
OTHER GENERAL ADMIN	15,000.00
OCCUPATIONAL HEALTH & SAFETY	5,000.00
TRAVEL	11,500.00
STAFF TRAINING	16,800.00
EMPLOYMENT ASSISTANCE PROGRAM	1,000.00

### TOTAL ADMINISTRATIVE

**1,239,397.00**

### TAXATION & ACCOUNTING

SALARY	223,532.00
BENEFITS	44,498.00
AUDITING SERVICES	31,000.00
PROFESSIONAL DUES	
TRAVEL	
LOW INCOME TAX EXEMPTIONS	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	39,556.00
ALLOWANCE FOR APPEALS	12,000.00
TAX SALE	31,000.00

### TOTAL TAXATION & ACCOUNTING

**431,586.00**

### BUILDING SERVICES

COURT HOUSE - MAINTENANCE & REPAIRS	89,252.00
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Municipality of Shelburne  
2024/2025 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2025

COURT HOUSE - INSURANCE	5,765.00
MDS BUILDING – MAINTENANCE & REPAIRS	201,706.00
MDS BUILDING – INSURANCE	37,022.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	16,000.00
PUBLIC WORKS - UTILITIES	12,500.00
PUBLIC WORKS-INSURANCE	4,742.00
PUBLIC WORKS-VEHICLE	13,500.00
<b>TOTAL BUILDING SERVICES</b>	<b>380,487.00</b>
<b>POLICE PROTECTION</b>	
RCMP	1,099,785.00
DNA	4,250.00
LOCKUP	0.00
<b>TOTAL POLICE PROTECTION</b>	<b>1,104,035.00</b>
<b>FIRE PROTECTION</b>	
MUNICIPAL FIRE DEPARTMENT GRANTS	323,857.00
SHELBURNE FIRE DEPARTMENT GRANT	105,606.00
LOCKEPORT FIRE DEPARTMENT GRANT	60,936.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00
FIRE PROTECTION - HYDRANTS	50,000.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00
DRY HYDRANTS	5,000.00
FIRE PROTECTION - INSURANCE	18,084.00
FIRE DEPARTMENT RADIO LICENSE	0.00
<b>TOTAL FIRE PROTECTION</b>	<b>598,483.00</b>
<b>BY-LAW ENFORCEMENT</b>	
SALARY AND BENEFITS	98,786.00
VEHICLE	16,000.00
TRAVEL	200.00
PROPERTY CLEAN UP	45,000.00
OTHER	1,550.00
<b>TOTAL BY-LAW ENFORCEMENT</b>	<b>161,536.00</b>
<b>ROAD TRANSPORT</b>	
STREET LIGHTING	167,047.00
CLASS J ROADS	40,417.00
<b>TOTAL ROAD TRANSPORTATION</b>	<b>207,464.00</b>
<b>SEWAGE TREATMENT OPERATIONS</b>	
SALARY & BENEFITS	164,772.00
TRAINING	10,000.00
OTHER	2,500.00



**TOTAL SEWAGE TREATMENT OPERATIONS** 177,272.00

**SEWAGE TREATMENT**

SEWER MAINTENANCE 31,000.00  
PUMPING STATION UTILITY 15,500.00  
PUMPING STATION - MAINTENANCE AND REPAIR 26,500.00  
PLANT - UTILITY 35,000.00  
PLANT - MAINTENANCE AND REPAIR 7,000.00

**TOTAL SEWAGE TREATMENT** 115,000.00

**ENVIRONMENTAL**

ADMINISTRATION 128,177.00  
BUILDING INSPECTION 186,097.00  
FIRE INSPECTION 22,168.00  
WASTE DIVERSION 150,434.00  
C&D OPERATION 433,587.00  
SOLID WASTE 784,957.00

**TOTAL ENVIRONMENTAL** 1,705,420.00

**WIND TURBINE**

MAINTENANCE 12,800.00  
INSURANCE 2,246.00

**TOTAL WIND TURBINE** 15,046.00

**COMMUNITY & ECONOMIC DEVELOPMENT**

LITTER ABATMENT 4,500.00  
SOLAR PROJECT 0.00  
HEALTH CARE 21,000.00  
ECONOMIC DEVELOPMENT 100,000.00  
SENIOR SAFETY 18,026.00  
ICSP IMPLEMENTATION 67,000.00  
GRANTS TO ORGANIZATION 67,250.00  
EVENTS 70,500.00

**TOTAL COMMUNITY & ECONOMIC DEVELOPMENT** 348,276.00

**RECREATION & CULTURAL SERVICES**

SALARY 159,005.00  
BENEFITS 28,616.00  
TRAINING 1,000.00  
SUMMER STAFF SALARY 85,992.00  
SUMMER STAFF BENEFITS 6,765.00  
SUMMER STAFF TRAVEL  
VEHICLE 10,500.00  
MISCELLANEOUS 0.00  
STAFF EXPENSES 1,000.00  
SUMMER STAFF TRAINING 3,000.00



Municipality of Shelburne  
2024/2025 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2025

OFFICE EXPENSE	0.00
MEMBERSHIPS	1,000.00
GRANTS TO ORGANIZATION	
ADVERTISING	2,000.00
ADVISORY COMMITTEE	0.00
COMMUNITY USE COORD	10,000.00
PROGRAMS	25,000.00
COMMUNITY USE PROGRAM	8,598.00
MPAL PROGRAM	67,399.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>409,875.00</b>

**RECREATION AND PARKS FACILITIES**

FACILITIES DEVELOPMENT	1,013,685.00
SASI SERVICE AGREEMENT	
MAINTENANCE & EQUIPMENT	17,000.00
SHELBURNE COUNTY ARENA	124,512.00
<b>TOTAL RECREATION AND PARKS FACILITIES</b>	<b>1,155,197.00</b>

**FISCAL SERVICES**

BANK CHARGE	5,000.00
PENSION FEE	500.00
PAYROLL FEE	1,600.00
LOANS	314,255.00
VALUATION ALLOWANCE	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	5,206.00
TRANSFER TO GAS TAX RESERVE	0.00
TRANSFER TO CAPITAL RESERVE	0.00
TRANSFER TO OPERATING RESERVE	103,837.64
CAPITAL FROM OPERATING	8,884.00
DISTRICT GRANT FUND	35,000.00
SOU WEST NOVA TRANSIT	25,000.00
<b>TOTAL FISCAL SERVICES</b>	<b>504,282.64</b>

**CONDITIONAL TRANSERS**

CORRECTIONS	0.00
PUBLIC PROSECUTION	3,500.00
ASSESSMENT SERVICES	143,636.00
REGIONAL LIBRARY	37,500.00
REGIONAL SCHOOL BOARD	1,531,746.00
<b>TOTAL CONDITIONAL TRANSERS</b>	<b>1,716,382.00</b>

**UNCONDITIONAL TRANSERS**

HOUSING AUTHORITY	11,178.00
AREA RATE	14,500.00
<b>TOTAL UNCONDITIONAL TRANSERS</b>	<b>25,678.00</b>



Municipality of Shelburne  
2024/2025 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2025

**EMERGENCY MANAGEMENT**

SEARCH AND RESCUE	4,200.00
SHELBURNE COUNTY EMO	41,744.00

**TOTAL EMERGENCY MANAGEMENT** 45,944.00

**TOTAL EXPENDITURES** 10,578,009.64

**SUMMARY**

<b>TOTAL REVENUE</b>	<b>10,578,009.64</b>
<b>TOTAL EXPENDITURES</b>	<b>10,578,009.64</b>
<b>SURPLUS/(DEFICIT)</b>	<b>0.00</b>

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## Budget Summary Comparison 2024/2025

Revenues	Current year	Prior year
CAO	\$ 1,223,221.00	\$ 633,144.00
Deputy CAO	\$ 505,750.00	\$ 186,000.00
Director of Recreation	\$ 111,325.00	\$ 141,532.00
Director of Finance	\$ 7,942,781.00	\$ 7,177,741.00
Director of Economic Development	\$ 21,295.00	\$ 23,500.00
Director of Operations and Protective Services	\$ 773,637.00	\$ 682,184.00
Human Resource		
<b>Total Revenue</b>	<b>\$ 10,578,009.00</b>	<b>\$ 8,844,101.00</b>
<b>Expenditures</b>		
CAO	\$ 2,753,959.00	\$ 2,825,967.00
Deputy CAO	\$ 806,559.00	\$ 666,805.00
Human Resource	\$ 2,249,352.00	\$ 1,955,428.00
Director of Recreation	\$ 1,208,697.00	\$ 284,410.00
Community use program	\$ 500.00	\$ 1,000.00
MPAL	\$ 12,100.00	\$ 11,500.00
Director of Finance	\$ 609,081.00	\$ 459,659.00
Director of Economic Development	\$ 430,532.00	\$ 653,843.00
Director of Operations & Protective Services	\$ 2,390,592.00	\$ 1,972,689.00
Wind Turbine	\$ 12,800.00	\$ 12,800.00
<b>Total expenditures</b>	<b>\$ 10,474,172.00</b>	<b>\$ 8,844,101.00</b>
<b>Operating surplus (deficit)</b>	<b>\$ 103,837.00</b>	<b>\$ -</b>

2024/25 Projects				
Non-capital		Total Project Cost	Potential Funding	MDoS Costs
Recreation	Jordan River Trail Bridge Repairs	\$ 838,000.00	\$ 300,000.00	\$ 538,000.00
Recreation	Woodland Multi-Use Trails Association	\$ 20,000.00	\$ -	\$ 20,000.00
Recreation	Ohio Ball Field	\$ 23,185.00	\$ -	\$ 23,185.00
Recreation	Shelburne Arena	\$ 93,820.00	\$ -	\$ 93,820.00
Recreation	Shelburne Curling Center	\$ 10,000.00	\$ -	\$ 10,000.00
Recreation	Bridges Inspections	\$ 70,000.00	\$ 15,000.00	\$ 55,000.00
Recreation	Welkum Park Topsoil	\$ 2,500.00	\$ -	\$ 2,500.00
Recreation	Accessibility Coordinator	\$ 48,750.00	\$ 18,750.00	\$ 30,000.00
Recreation	Jordan Youth Park Upgrade	\$ 50,000.00	\$ 16,000.00	\$ 34,000.00
<b>Total Recreation</b>		<b>\$ 1,156,255.00</b>	<b>\$ 349,750.00</b>	<b>\$ 806,505.00</b>
Finance	Pension Analysis	\$ 15,000.00	\$ -	\$ 15,000.00
<b>Total Finance</b>		<b>\$ 15,000.00</b>	<b>\$ -</b>	<b>\$ 15,000.00</b>
ED	Marine Innovation Research	\$ 25,000.00	\$ -	\$ 25,000.00
ED	Chamber of Commerce, Operating Support	\$ 15,000.00	\$ -	\$ 15,000.00
ED	Healthcare Reserve	\$ 50,000.00	\$ -	\$ 50,000.00
<b>Total ED</b>		<b>\$ 90,000.00</b>	<b>\$ -</b>	<b>\$ 90,000.00</b>
Admin	Consolidation	\$ 25,000.00	\$ -	\$ 25,000.00
Admin	Municipal Elections	\$ 30,000.00	\$ -	\$ 30,000.00
<b>Total Admin</b>		<b>\$ 55,000.00</b>	<b>\$ -</b>	<b>\$ 55,000.00</b>
DP&S	C&D Site - Cell Cover RFP & Design	\$ 55,000.00	\$ -	\$ 55,000.00
DP&S	C&D Site - Bush-hogging	\$ 10,000.00	\$ -	\$ 10,000.00

DP&S	C&D Site - Tree Perimeter Clearing	\$ 25,000.00	\$ -	\$ 25,000.00
DP&S	C&D Site - Wet Lands Assessment	\$ 15,000.00	\$ -	\$ 15,000.00
<b>Total DP&amp;S</b>		<b>\$ 105,000.00</b>	<b>\$ -</b>	<b>\$ 105,000.00</b>
<b>Sub-total</b>		<b>\$ 1,421,255.00</b>	<b>\$ 349,750.00</b>	<b>\$ 1,071,505.00</b>
<b>Capital</b>				
ED	Survey to WGH Property - 126 Shore Road	\$ 11,343.00	\$ -	\$ 11,343.00
ED	Strategic Development & Future Planning	\$ 500,000.00	\$ -	\$ 500,000.00
DP&S	Public Works Truck (Dodge 2500) with plow and salter	\$ 115,000.00	\$ -	\$ 115,000.00
DP&S	Ven Rez Lift Station Pump	\$ 26,000.00	\$ -	\$ 26,000.00
DP&S	C&D Site - Install 4 new monitoring wells	\$ 12,000.00	\$ -	\$ 12,000.00
DP&S	C&D Site - Safety Upgrades (post and chain)	\$ 15,000.00	\$ -	\$ 15,000.00
DP&S	Septage Meter and Panel	\$ 10,000.00	\$ -	\$ 10,000.00
DP&S	New Building Inspection Software Townsuite Module	\$ 100,000.00	\$ -	\$ 100,000.00
<b>Sub-total</b>		<b>\$ 789,343.00</b>	<b>\$ -</b>	<b>\$ 789,343.00</b>
<b>Total</b>		<b>\$ 2,210,598.00</b>	<b>\$ 349,750.00</b>	<b>\$ 1,860,848.00</b>



# Scenario 2

## Municipality of the District of Shelburne Dynamic Economic Model Dashboard

Operating fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Revenue from general operating fund	7,400,352	7,552,473	7,632,904	7,778,346	7,937,136	8,105,513	8,244,721	8,411,063	8,585,984	8,760,628	8,944,400	9,131,019	9,319,173	9,509,830	9,695,475	9,882,667
Expenditures from general operating fund	- 7,242,267	- 7,527,326	- 7,623,240	- 7,758,480	- 7,899,360	- 8,046,480	- 8,064,360	- 8,210,880	- 8,363,280	- 8,499,240	- 8,657,400	- 8,814,000	- 8,978,400	- 9,146,160	- 9,314,160	- 9,486,360
Surplus / (deficit)	158,085	25,147	9,664	19,866	37,776	59,033	180,361	200,183	222,704	261,288	287,000	317,019	340,773	363,670	381,315	396,307
Less: Projects funded from operating fund	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Updated surplus	158,085	25,147	9,664	19,866	37,776	59,033	180,361	200,183	222,704	261,288	287,000	317,019	340,773	363,670	381,315	396,307

### Unallocated operating fund balance (s/b \$0)

Flow of funds	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Tax rate change impact	- 113,936	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital projects	- 789,343	- 1,131,800	- 37,334	- 60,000	- 856,272	- 1,953,275	- 982,590	- 61,500	- 6,000	- 50,000	- 120,000	- 50,000	- 25,000	- 60,000	- 250,000
Non-capital projects	- 886,505	- 177,000	- 340,000	- 70,000	- 442,400	- 45,000	- 230,500	- 70,000	- 100,000	- 140,000	- 130,000	- 85,000	- 160,000	- 80,000	- 3,160,000
Net transfer to (from) reserves	25,147	9,664	19,866	37,776	59,033	180,361	200,183	222,704	261,288	287,000	317,019	340,773	363,670	381,315	396,307
Unbalanced amount	- 1,764,637	- 1,299,136	- 357,468	- 92,224	- 1,239,639	- 1,727,914	- 1,012,907	91,204	155,288	97,000	67,019	205,773	178,670	241,315	- 3,013,693
Total unbalanced amount	9,471,349	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Annual contribution required to fund shortfall	630,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-
5-year weighted contribution	950,000	950,000	950,000	950,000	950,000	480,000	480,000	480,000	480,000	480,000	460,000	460,000	460,000	460,000	460,000

Reserve balances	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
<b>Operating reserve</b>																
Opening balance (inc. restricted funds)	4,087,415	3,969,930	3,777,943	3,893,150	4,009,476	3,805,592	2,614,190	2,010,107	2,337,581	2,745,840	3,216,632	3,601,454	4,124,656	4,707,438	5,322,588	
Operating surplus allocated	25,147	9,664	19,866	37,776	59,033	180,361	200,183	222,704	261,288	287,000	317,019	340,773	363,670	381,315	396,307	
Interest revenue	173,869	222,316	210,574	219,267	229,316	224,519	247,973	262,032	283,693	306,897	333,106	360,143	392,064	426,017	463,621	
Projects	- 316,500	- 73,000	- 60,000	- 60,000	- 382,400	- 55,000	- 172,500	- 60,000	- 90,000	- 80,000	- 120,000	- 75,000	- 90,000	- 70,000	- 1,580,000	
Operating reserve	4,087,415	3,969,930	4,128,910	3,948,383	4,090,192	3,915,425	4,265,473	2,889,846	2,434,843	2,792,562	3,259,737	3,746,757	4,227,370	4,790,390	5,444,770	
Required transfer to capital reserve	-	-	350,967	55,233	80,716	109,833	70,434	34,026	97,262	46,722	43,105	145,303	102,714	82,952	122,183	
Required transfer to CCBF	-	-	-	-	-	-	1,580,849	845,713	-	-	-	-	-	-	498,524	
Total operating reserve	4,087,415	3,969,930	3,777,943	3,893,150	4,009,476	3,805,592	2,614,190	2,010,107	2,337,581	2,745,840	3,216,632	3,601,454	4,124,656	4,707,438	5,322,588	
Restricted funds	- 159,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	- 134,265	
Available operating reserve	3,928,149	3,835,665	3,643,678	3,758,884	3,875,211	3,671,327	2,479,925	1,875,841	2,203,315	2,611,575	3,082,367	3,467,189	3,990,391	4,573,173	5,188,322	

Capital reserve fund	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Opening balance	804,421	81,281	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Interest revenue (expense)	39,203	4,552	17,899	20,716	24,833	30,434	34,026	35,762	40,722	43,105	45,303	52,714	57,952	62,183	68,414	
Projects	- 762,343	- 436,800	- 37,334	- 60,000	- 85,000	- 40,000	-	-	-	-	-	-	-	-	-	
Capital reserve fund	804,421	81,281	350,967	55,233	80,716	109,833	70,434	34,026	97,262	46,722	43,105	145,303	102,714	82,952	122,183	
Required transfer from operating reserve	-	-	350,967	55,233	80,716	109,833	70,434	34,026	97,262	46,722	43,105	145,303	102,714	82,952	122,183	
Adjusted capital reserve	804,421	81,281	-	-	-	-	-	-	-	-	-	-	-	-	-	

Canada-Community Building Fund (CCBF)	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Opening balance	907,455	777,464	297,502	308,175	589,392	63,679	-	-	-	141,745	290,720	347,292	486,749	653,318	768,383	949,316
Interest revenue (expense)	34,514	43,538	15,173	15,717	30,059	3,248	- 80,623	- 123,755	- 116,526	- 108,928	- 106,043	- 98,930	- 90,435	- 84,567	- 75,340	
Gas tax revenue	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	275,500	
Projects	- 440,005	- 799,000	- 280,000	- 10,000	- 831,272	- 1,923,275	- 1,040,590	- 10,000	- 10,000	- 110,000	- 30,000	- 10,000	- 70,000	- 10,000	- 1,648,000	
Canada-Community Building Fund (CCBF)	777,464	297,502	308,175	589,392	63,679	- 1,580,849	- 845,713	141,745	290,720	347,292	486,749	653,318	768,383	949,316	498,524	
Required transfer from the operating reserve	-	-	-	-	-	-	1,580,849	845,713	-	-	-	-	-	-	-	
Adjusted CCBF	907,455	777,464	297,502	308,175	589,392	63,679	-	-	141,745	290,720	347,292	486,749	653,318	768,383	949,316	

### Total available reserves

Operating sub-reserve balances	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
Healthcare	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
SCEEMO	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	15,717	
MPAL	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	16,372	
Dry Hydrant	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	
Safe Restart	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	30,039	
Shared services	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	23,552	
Economic development	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	25,000	
FD - Capital	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	58,585	
FD - Training	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
<b>Total</b>	159,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	134,265	

### Town of Lockport FD

2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039
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Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

**REVENUE**

**TAXES**

ASSESSABLE PROPERTY	5,093,484.00
COMMERCIAL	630,772.00
RESOURCE	709,410.00
AREA RATES	37,249.00
BUSINESS PROPERTY	27,994.00
OTHER TAXES	300,000.00
<b>TOTAL TAXES</b>	<b><u>6,798,909.00</u></b>

**FEDERAL GOVERNMENT AND AGENCIES**

GRANT IN LIEU	4,945.00
FEDERAL GOVERNMENT AGENCIES	402.00
<b>TOTAL FEDERAL GOVERNMENT AND AGENCIES</b>	<b><u>5,347.00</u></b>

**PROVINCIAL GOVERNMENT AND AGENCIES**

PROVINCIAL GOVERNMENT	235,092.00
PROVINCIAL GOVERNMENT AGENCIES	10,851.00
<b>TOTAL PROVINCIAL GOVERNMENT AND AGENCIES</b>	<b><u>245,943.00</u></b>

**FEDERAL GAS TAX CONTRIBUTION**

0.00

**SALE OF SERVICES**

1,450,563.00

**RETURN ON INVESTMENT**

50,000.00

**UNCONDITIONAL TRANSFERS**

PROVINCIAL GOVERNMENT	81,172.00
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<b><u>81,172.00</u></b>

**OTHER TRANSFERS**

CGC FIRE DEPARTMENT DEBT SERVICE	
TRANSFER FROM CAPITAL RESERVE	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	0.00
LOAN PROCEEDS MFC To/L 2020 FIRE TRUCK	0.00
TRANSFER FROM OPERATING RESERVE	66,379.00
TRANSFER FROM GAS TAX RESERVE	145,788.00
<b>TOTAL OTHER TRANSFERS</b>	<b><u>212,167.00</u></b>

**TOTAL REVENUE**

**8,844,101.00**

**EXPENDITURES**

**LEGISLATIVE**



Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

WARDEN HONORARIUM	32,398.00
WARDEN EXPENSE	\$0.00
DEPUTY WARDEN HONORARIUM	26,809.00
COUNCILLOR HONORARIUM	110,040.00
COUNCILLOR TRAVEL	25,000.00
ELECTIONS	0.00
UNSM FCM DUES	5,278.00
<b>TOTAL LEGISLATIVE</b>	<b><u>99,525.00</u></b>
<b>ADMINISTRATIVE</b>	
SALARY	516,869.00
BENEFITS	105,341.00
INFORMATION TECHNOLOGY	105,533.00
PROFESSIONAL DUES	3,000.00
INSURANCE	59,432.00
CONTRACTED ADMIN SERVICES	215,727.00
ADVERTISING	22,500.00
POSTAGE	17,755.00
OFFICE SUPPLIES	15,500.00
TELEPHONE	12,380.00
LEGAL SERVICES	47,000.00
STAFF RELATIONS	2,500.00
OTHER GENERAL ADMIN	10,000.00
OCCUPATIONAL HEALTH & SAFETY	5,500.00
TRAVEL	11,500.00
STAFF TRAINING	16,800.00
EMPLOYMENT ASSISTANCE PROGRAM	900.00
<b>TOTAL ADMINISTRATIVE</b>	<b><u>1,168,237.00</u></b>
<b>TAXATION &amp; ACCOUNTING</b>	
SALARY	211,516.00
BENEFITS	41,170.00
AUDITING SERVICES	42,000.00
PROFESSIONAL DUES	0.00
TRAVEL	0.00
LOW INCOME TAX EXEMPTIONS	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	33,040.00
ALLOWANCE FOR APPEALS	14,000.00
TAX SALE	29,500.00
<b>TOTAL TAXATION &amp; ACCOUNTING</b>	<b><u>421,226.00</u></b>
<b>BUILDING SERVICES</b>	
COURT HOUSE - MAINTENANCE & REPAIRS	91,750.00
COURT HOUSE - INSURANCE	7,385.00



Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

MDS - MAINTENANCE & REPAIRS	107,915.00
MDS - INSURANCE	10,000.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	18,500.00
PUBLIC WORKS - UTILITIES	9,000.00
PUBLIC WORKS-INSURANCE	7,147.00
PUBLIC WORKS-VEHICLE	6,000.00
<b>TOTAL BUILDING SERVICES</b>	<b><u>257,697.00</u></b>
<b>POLICE PROTECTION</b>	
RCMP	1,134,000.00
DNA	5,029.00
LOCKUP	0.00
<b>TOTAL POLICE PROTECTION</b>	<b><u>1,139,029.00</u></b>
<b>FIRE PROTECTION</b>	
MUNICIPAL FIRE DEPARTMENT GRANTS	292,333.00
SHELBURNE FIRE DEPARTMENT GRANT	88,000.00
LOCKEPORT FIRE DEPARTMENT GRANT	59,478.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00
FIRE PROTECTION - HYDRANTS	50,000.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00
DRY HYDRANTS	5,000.00
FIRE PROTECTION - INSURANCE	18,084.00
FIRE DEPARTMENT RADIO LICENSE	0.00
<b>TOTAL FIRE PROTECTION</b>	<b><u>547,895.00</u></b>
<b>BY-LAW ENFORCEMENT</b>	
SALARY AND BENEFITS	95,066.00
VEHICLE	13,500.00
TRAVEL	200.00
PROPERTY CLEAN UP	35,000.00
OTHER	1,600.00
<b>TOTAL BY-LAW ENFORCEMENT</b>	<b><u>145,366.00</u></b>
<b>ROAD TRANSPORT</b>	
STREET LIGHTING	156,119.00
CLASS J ROADS	36,292.00
<b>TOTAL ROAD TRANSPORTATION</b>	<b><u>192,411.00</u></b>
<b>SEWAGE TREATMENT OPERATIONS</b>	
SALARY & BENEFITS	95,301.00
TRAINING	10,000.00
OTHER	10,000.00



Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

<b>TOTAL SEWAGE TREATMENT OPERATIONS</b>	<u><u>115,301.00</u></u>
<b>SEWAGE TREATMENT</b>	
SEWER MAINTENANCE	55,000.00
PUMPING STATION UTILITY	15,000.00
PUMPING STATION - MAINTENANCE AND REPAIR	20,000.00
PLANT - UTILITY	27,000.00
PLANT - MAINTENANCE AND REPAIR	22,000.00
<b>TOTAL SEWAGE TREATMENT</b>	<u><u>139,000.00</u></u>
<b>ENVIRONMENTAL</b>	
ADMINISTRATION	103,879.00
BUILDING INSPECTION	80,005.00
FIRE INSPECTION	20,014.00
WASTE DIVERSION	145,849.00
C&D OPERATION	256,491.00
SOLID WASTE	713,327.00
<b>TOTAL ENVIRONMENTAL</b>	<u><u>1,319,565.00</u></u>
<b>WIND TURBINE</b>	
MAINTENANCE	12,800.00
INSURANCE	2,827.00
<b>TOTAL WIND TURBINE</b>	<u><u>15,627.00</u></u>
<b>COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	
LITTER ABATMENT	4,500.00
SOLAR PROJECT	0.00
HEALTH CARE	104,500.00
ECONOMIC DEVELOPMENT	217,773.00
SENIOR SAFETY	16,425.00
ICSP IMPLEMENTATION	51,350.00
GRANTS TO ORGANIZATION	67,250.00
EVENTS	58,235.00
<b>TOTAL COMMUNITY &amp; ECONOMIC DEVELOPMENT</b>	<u><u>520,033.00</u></u>
<b>RECREATION &amp; CULTURAL SERVICES</b>	
SALARY	138,173.00
BENEFITS	25,936.00
TRAINING	500.00
SUMMER STAFF SALARY	82,795.00
SUMMER STAFF BENEFITS	6,471.00
SUMMER STAFF TRAVEL	0.00
VEHICLE	8,000.00
MISCELLANEOUS	0.00



Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

STAFF EXPENSES	1,000.00
SUMMER STAFF TRAINING	3,000.00
OFFICE EXPENSE	0.00
MEMBERSHIPS	1,000.00
GRANTS TO ORGANIZATION	0.00
ADVERTISING	4,000.00
ADVISORY COMMITTEE	0.00
COMMUNITY USE COORD	10,000.00
PROGRAMS	25,000.00
COMMUNITY USE PROGRAM	9,085.00
MPAL PROGRAM	64,570.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b><u><u>379,530.00</u></u></b>
<b>RECREATION AND PARKS FACILITIES</b>	
FACILITIES DEVELOPMENT	92,000.00
SASI SERVICE AGREEMENT	0
MAINTENANCE & EQUIPMENT	16,000.00
SHELBURNE COUNTY ARENA	123,910.00
<b>TOTAL RECREATION AND PARKS FACILITIES</b>	<b><u><u>231,910.00</u></u></b>
<b>FISCAL SERVICES</b>	
BANK CHARGE	27,500.00
PENSION FEE	500.00
PAYROLL FEE	1,000.00
LOANS	137,187.00
VALUATION ALLOWANCE	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	1,767.00
TRANSFER TO GAS TAX RESERVE	0.00
TRANSFER TO CAPITAL RESERVE	0.00
TRANSFER TO OPERATING RESERVE	100,756.00
CAPITAL FROM OPERATING	8,884.00
DISTRICT GRANT FUND	28,000.00
SOU WEST NOVA TRANSIT	15,000.00
<b>TOTAL FISCAL SERVICES</b>	<b><u><u>325,594.00</u></u></b>
<b>CONDITIONAL TRANSERS</b>	
CORRECTIONS	86,248.00
PUBLIC PROSECUTION	3,228.00
ASSESSMENT SERVICES	141,421.00
REGIONAL LIBRARY	34,100.00
REGIONAL SCHOOL BOARD	1,396,504.00
<b>TOTAL CONDITIONAL TRANSERS</b>	<b><u><u>1,661,501.00</u></u></b>
<b>UNCONDITIONAL TRANSERS</b>	



Municipality of Shelburne  
2023/2024 General Operating Fund Revenue Expenses

For Period Ending  
March 31, 2023

HOUSING AUTHORITY	7,824.00
AREA RATE	14,500.00
<b>TOTAL UNCONDITIONAL TRANSERS</b>	<b><u>22,324.00</u></b>
<b>EMERGENCY MANAGEMENT</b>	
SEARCH AND RESCUE	13,470.00
SHELBURNE COUNTY EMO	28,860.00
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b><u>42,330.00</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>8,844,101.00</u></b>
SUMMARY	
TOTAL REVENUE	8,844,101.00
TOTAL EXPENDITURES	8,844,101.00
<b>SURPLUS/(DEFICIT)</b>	<b><u>0.00</u></b>

2023/2024