



**THE MUNICIPALITY OF THE DISTRICT OF SHELburne  
FINANCE DEPARTMENT**

414 Woodlawn Drive, PO Box 280 Shelburne, Nova Scotia B0T 1W0  
Phone: (902) 875-3544 – Fax: (902) 875-1278  
[www.municipalityofshelburne.ca](http://www.municipalityofshelburne.ca)

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**Municipality of the District of Shelburne  
AUDIT COMMITTEE MEETING  
July 3, 2025  
10:00 a.m.**

**AGENDA**

1. Call to Order
2. Amendments/Approval of Agenda (pg. 1)
3. Approval of Minutes – January 15, 2025 (pgs. 2-4)
4. Business Arising
5. Review of 2024/2025 Audit – Gloria Banks & Victoria Ells – Grant Thornton (see attached separately)
6. FCI 2022/2023 – Michelle Williams, DOF (pgs. 5-43)
7. Review of 2024/2025 Council & Hospitality Expense Reports Including Respected Policies – Michelle Williams, DOF (pgs. 44-86)
8. Financial Update – July 2025 – Michelle Williams, DOF (pgs. 87-106)
9. Year to Date Audit Committee Report to Council – Warden Penny Smith Chairperson (pg. 107)
10. Reporting Motions to Council – Warden Penny Smith, Chairperson (pg. 108)
11. Next Meeting – To be determined
12. Adjournment



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Municipality of the District of Shelburne

**AUDIT COMMITTEE MEETING**

**MINUTES**

Wednesday, January 15, 2025

2:00 pm

A meeting of the Audit Committee was held on Wednesday, January 15, 2025.

**Present:**

Warden Penny Smith, Chairperson

Councilor Dale Richardson, Vice-Chairperson

Councilor Ron Coole

Warren MacLeod, CAO

Erin Hartley, Deputy CAO

Michelle Williams, Director of Finance

Michelle Mitchell, Finance Clerk

Gloria Bank, CPA, CA

Doane Grant Thornton (via teams)

Victoria Ells, CPA, CA

Doane Grant Thornton (via teams)

**1. Call to Order**

The meeting was called to order at 2:01 pm by Deputy CAO, Erin Hartley

**2. Election of Officers – Chair and Vice Chair – Erin Hartley, Deputy CAO**

Deputy CAO, Erin Hartley, commenced the election of officers. The call for nominations of Chairperson was made. Councilor Richardson nominated Warden Smith. Warden Smith accepted the nomination. The call was made for any other nominations. No other nominations were made, Warden Smith was elected Chairperson by acclamation.

Chairperson, Warden Smith, called for the election of Vice-Chairperson. Warden Smith nominated Councilor Richardson. Councilor Richardson accepted the nomination. The call was made for any other nominations. No other nominations were made, Councilor Richardson was elected Vice Chairperson by acclamation.

**3. Amendments/Approval of Agenda**

Being duly moved and seconded, be it resolved that the Agenda of January 15, 2025, be approved as circulated.

#### **4. Approval of Minutes**

Being duly moved and seconded, be it resolved that the Minutes of July 2, 2024, be approved as circulated.

#### **5. Review of Terms of Reference – Erin Hartley, Deputy CAO**

Erin Hartley, Deputy CAO reviewed and informed the committee of the key changes to the Terms of Reference.

- a. The committee was asked to confirm completion of the Audit Committee Training.
  - a. Penny Smith – Completed
  - b. Dale Richardson – Completed
  - c. Ron Coole – Completed
  - d. Warren MacLeod – Does not have to complete
  - e. Erin Hartley – Completed
  - f. Michelle Williams - Completed
- b. Deputy CAO, Erin Hartley reviewed with the committee the role of the alternate Council Member for the committee.

Deputy CAO, Erin Hartley left the meeting at 2:09 pm.

#### **6. Business Arising**

- a. Additional Financial Statement Comments: Director of Finance, Michelle Williams made the committee members aware that there are unaudited financial statement comments now posted to the website as per the request of council at the October 9, 2024 meeting.

Gloria Banks joined the meeting at 2:11 pm.

Victoria Ells joined the meeting at 2:12 pm.

#### **7. Auditors Plan March 31, 2025 – Gloria Banks & Victoria Ells, Doane Grant Thornton**

Gloria Banks, CPA, CA, Doane Grant Thornton, presented the Audit Committee with their Auditor's Plan for the 2024/25 audit.

Questions were asked by the committee members, and Gloria Banks provided answers.

Gloria Banks and Victoria Ells left the meeting at 2:37 pm.

#### **8. Year to Date Audit Committee Report to Council – Warden Smith, Chairperson**



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The members of the Audit Committee reviewed the Year-to-Date Audit Committee Report, this will be presented at the next council meeting by Warden Smith.

**9. Reporting Motions to Council – Warden Smith, Chairperson**

There were no reporting motions to Council.

**10. Next Meeting**

The next meeting of the Audit Committee is to be determined.

**11. Adjournment**

There being no further business, the meeting was adjourned at 2:46 pm.

Michelle Mitchell, Finance Clerk  
Recording Secretary

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Michelle Williams, Director of Finance

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Warden Penny Smith, Chairperson



# Municipal Report



## **Municipality of the District of Shelburne**

**Department of Municipal Affairs**

Municipal Profile and  
Financial Condition Indicators Results  
2022-23

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## Introduction

The Department of Municipal Affairs compiles municipal indicators on behalf of the Nova Scotia Government and the Association of Municipal Administrators of Nova Scotia (AMANS) that focus on three areas:

- financial matters;
- administration of the municipality; and
- characteristics of the community.

This report creates a snapshot from those financial and demographic statistics to help community members and decision makers better understand:

- the municipality in which they live;
- the municipality's key characteristics; and
- the municipality's financial risks.

For example, the snapshot makes it easy to:

- compare the Three-Year Change in Tax Base indicator to understand the municipality's revenue growth in comparison to cost of living; and
- use the change in population to indicate whether a community's population is growing or declining and its potential impact on municipal revenues and expenses.



## Chapter 1 - Municipal Profile

Municipalities are diverse and operate within unique demographic and economic characteristics. These characteristics have a significant impact on municipal performance and subsequent strategies required to ensure a sustainable environment. This chapter outlines the unique demographic and economic characteristics of the Municipality, specifically its composition, population trends, demographics, median household income levels, employment rates, and educational attainment. The municipal profile trends could have impacts on the current and potential future tax base for a municipality.



## Municipal Profile - Highlights

### About the Municipality

Located in: Shelburne County

Approximate size: 1,817 km<sup>2</sup>

Number of dwellings\*: 3,129

Government: 7 Elected councillors (including the Warden)

**Nova Scotia Municipality of the District of Shelburne**



# Municipal Profile - Highlights

## Population Highlights

Municipal Population 2021 Census:	4,336
Percent of Provincial population:	0.45%
Municipal Population 5-year trend:	1.12%
County's 5-year trend:	-4.22%

Since the last census in 2016, **48** more people live in the Municipality

### Population Change from 2016 to 2021

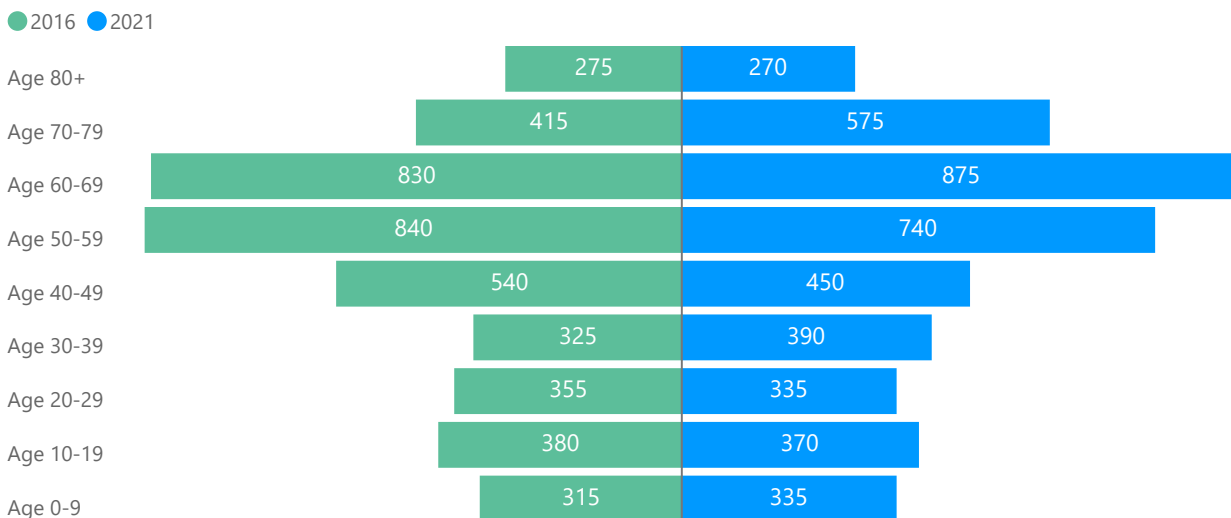


Figure 2 - Population Change from 2016 to 2021 (rounded to nearest five). Source: Statistics Canada

# Municipal Profile - Highlights

## Population Trends

20-year trend: Declining (supported by Figure 3 below)

Highest Age Bracket: 60-69 years of age (supported by Figure 4 below)

### Population Trend from 2001 to 2021

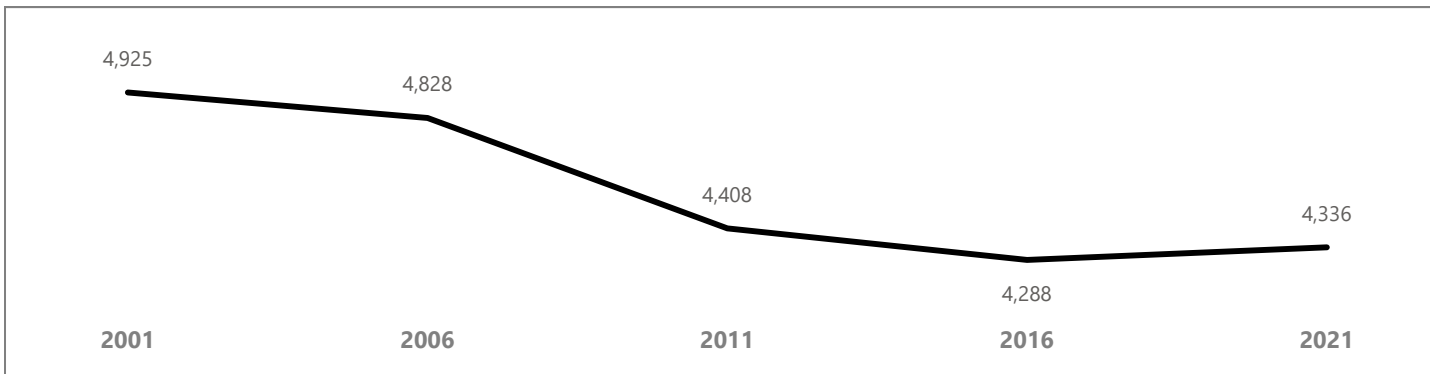


Figure 3 - Population from 2001-2021. Source: Statistics Canada

### Population Change from 2016 to 2021

Year ● 2016 ● 2021

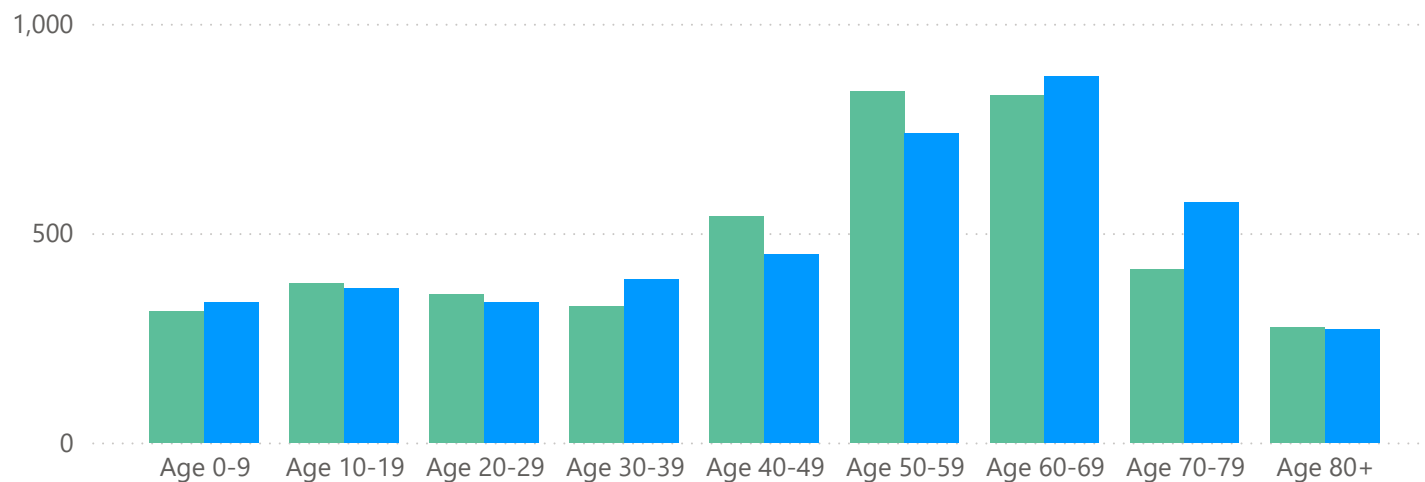


Figure 4 - Population by Age Group from 2016 to 2021. Source: Statistics Canada

# Municipal Profile - Highlights

## Population Comparison

### Comparison of the Municipality of the District of Shelburne vs. the Rural Average

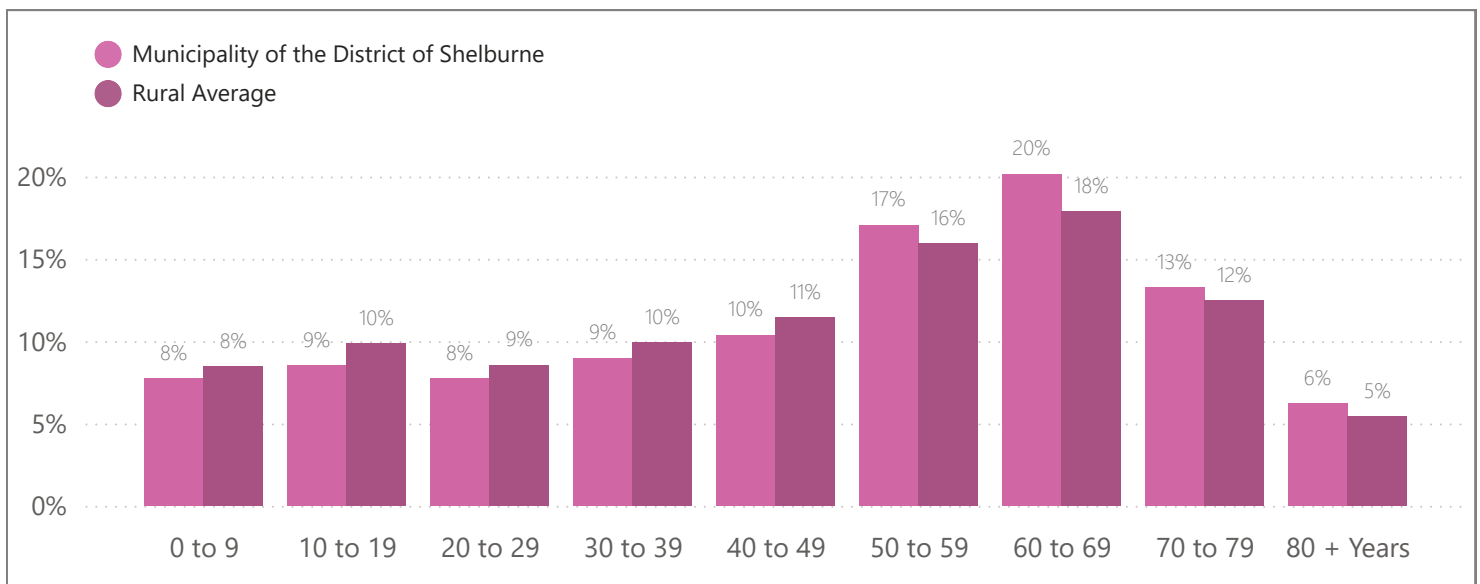


Figure 5 - Population by Age Group. Source: Statistics Canada

### Comparison of the Municipality of the District of Shelburne vs. the Provincial Average

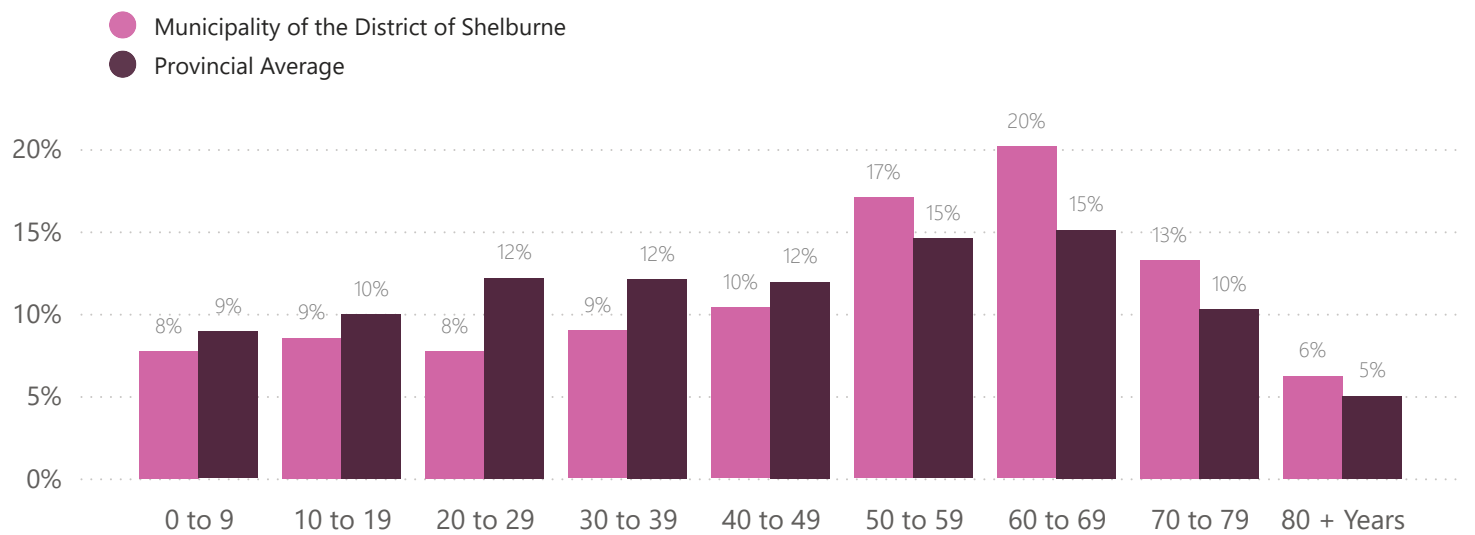


Figure 6 - Population by Age Group. Source: Statistics Canada

# Municipal Profile - Highlights

## Age Group Comparison

### Population Age Groups

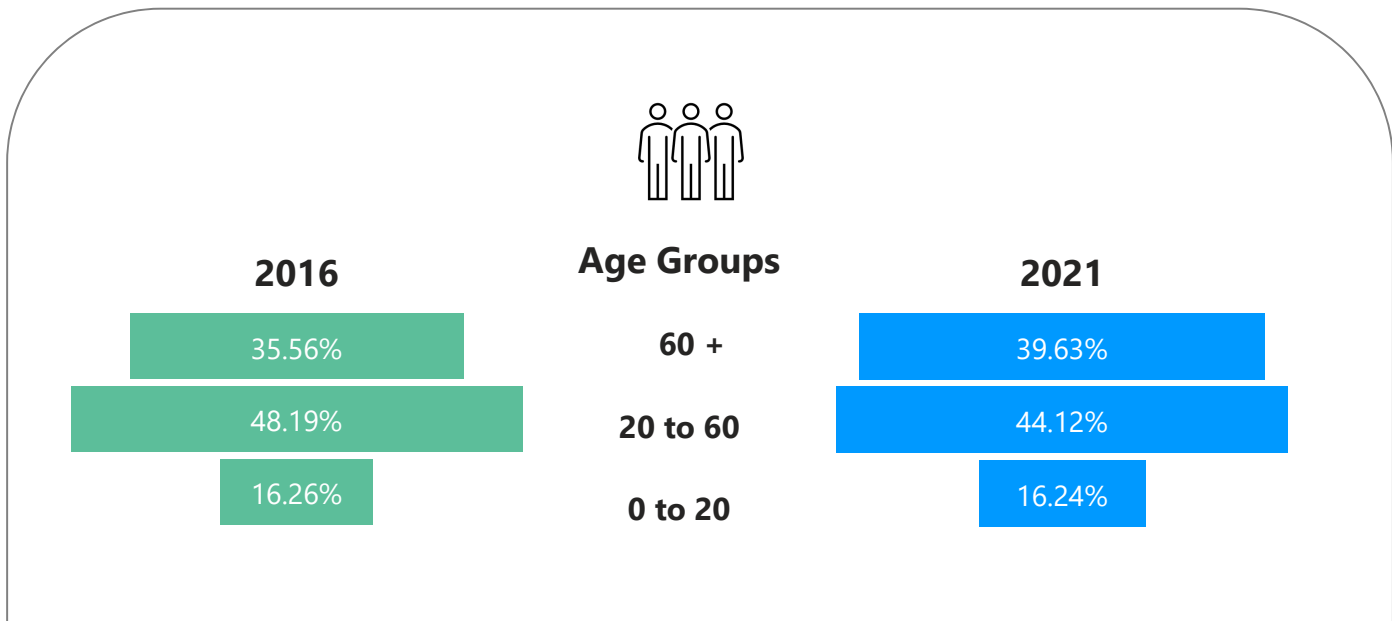


Figure 7 - Population by Age Group 2016 vs 2021. Source: Statistics Canada

### Generational Groups

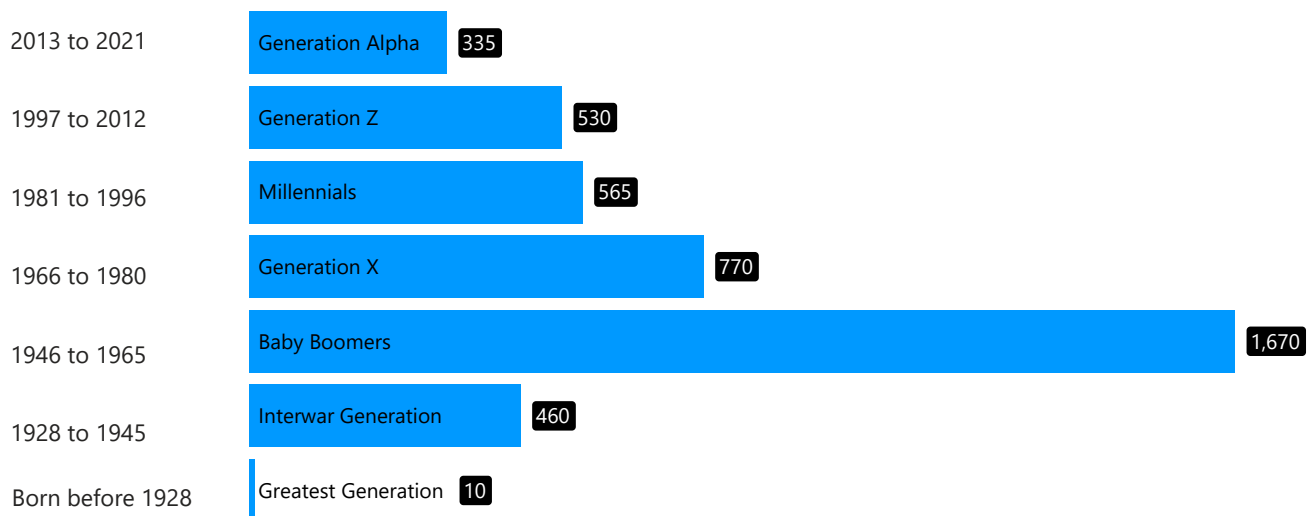


Figure 8 - Population by Generation for 2021 (rounded to nearest five). Source: Statistics Canada

# Municipal Profile - Highlights

## Population Outlook

### Population Trend 2001 to 2021 (Actuals) and 2022 to 2023 (Estimates) Municipality of the District of Shelburne

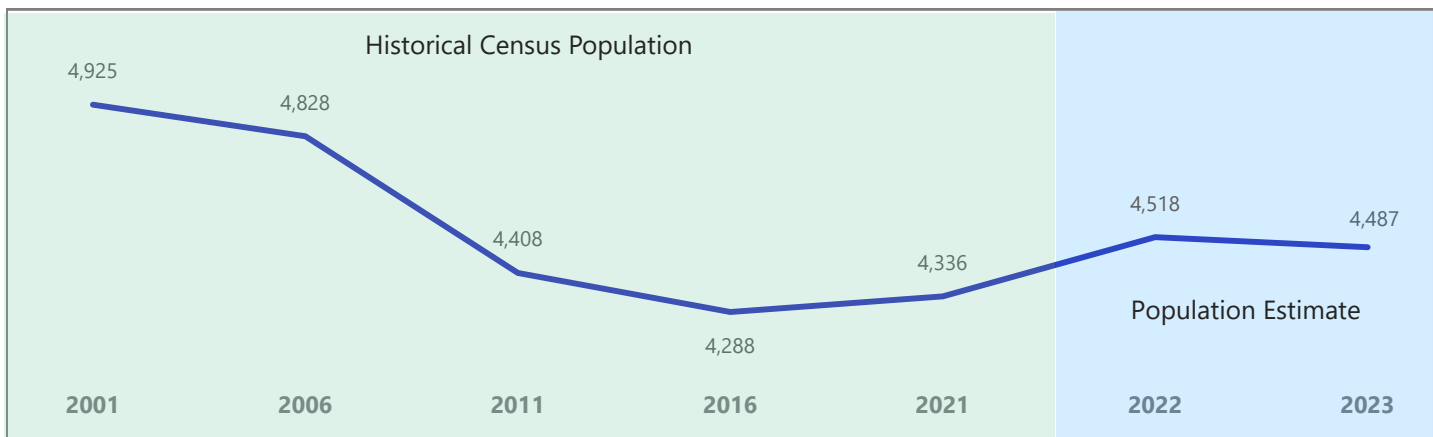


Figure 9 - Historical population from 2001 to 2021 is based on census data. Population estimates for July 1, 2023 are based on the projections released May 22, 2024 Source: Statistics Canada

### Population Trend 2001 to 2021 (Actuals) and 2022 to 2023 (Estimates) Nova Scotia

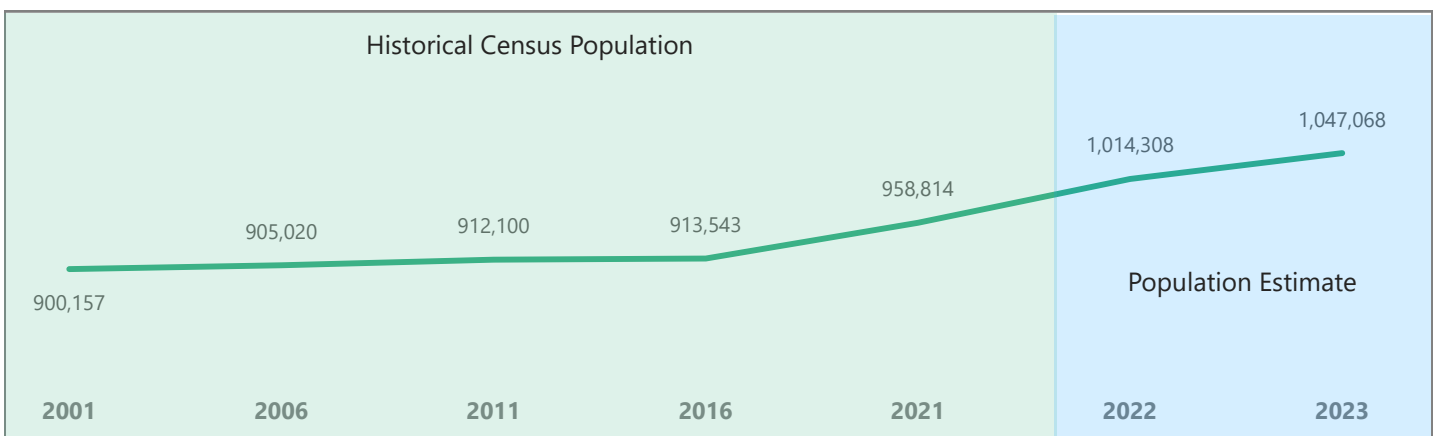


Figure 10 - Historical population from 2001 to 2021 is based on census data. Population estimates for July 1, 2023 are based on the projections released May 22, 2024 Source: Statistics Canada

## Municipal Profile - Highlights

### Economic Indicators

Along with population trends, employment rates and median household income are important economic indicators. Education levels can also play a crucial role in economic and social progress and can help improve income distribution. These factors provide an indication of the wellbeing of the economy and labour force. The educational level noted in the chart below represents the percentage of population, aged 15 and over, who have education beyond a high school diploma.

	<b>2016 Census</b>	<b>2021 Census</b>	<b>+/-</b>	<b>Provincial Average</b>
Median household Income:	<b>\$56,858</b>	<b>\$62,000</b>	<b>\$5,142</b>	<b>\$61,724</b>
Employment rate:	<b>48.2%</b>	<b>46.9%</b>	<b>-1.3%</b>	<b>46.2%</b>
Education level:	<b>44.6%</b>	<b>44.1%</b>	<b>-0.5%</b>	<b>50.5%</b>

Figure 11 - 2021 Census; Source: Statistics Canada

Median household Income: Municipality of the District of Shelburne median household income increased since 2016.

Employment rate: The employment rate at the Municipality of the District of Shelburne decreased since 2016.

Education level: The education level at the Municipality of the District of Shelburne decreased since 2016.

## Chapter 2 - Assessment Information

Since property taxes are a primary source of revenue for most municipalities, special emphasis has been placed on reviewing assessment trends. For more information about the following financial indicators, please refer to Chapter 4 - Financial Condition Indicators.

Three-year change in Tax Base (Uniform Assessment<sup>1</sup>): 9.3% Growth is not keeping pace with the cost of living (Moderate risk)

Reliance on a Single Business or Institution: 0.9% Not dependent (Low Risk)

Residential Tax Effort: 2.4% Has some flexibility (Low Risk)

The line graphs below show the five-year trend of residential and commercial portion of the municipality's taxable assessment.

### Residential and Resource Taxable Assessment Trend

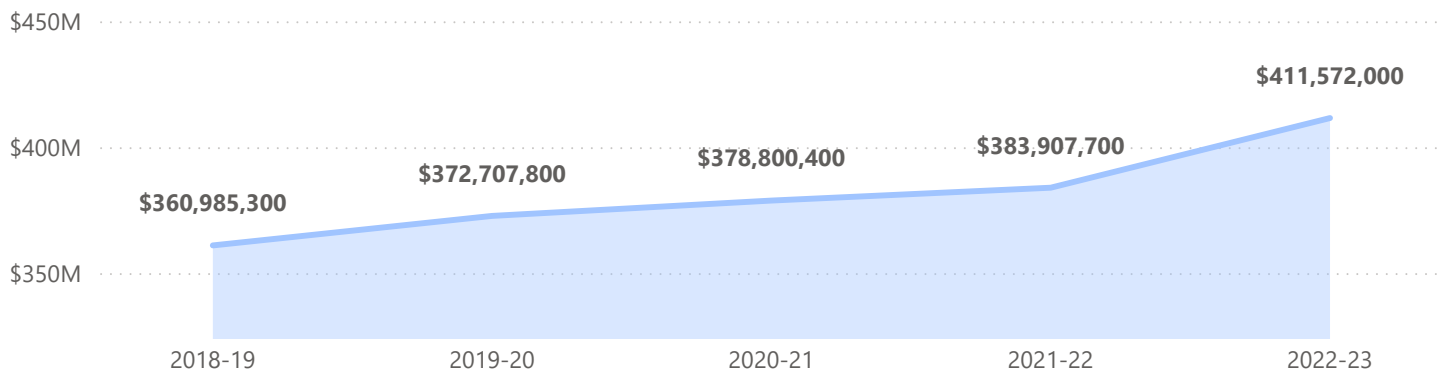


Figure 12 - Residential taxable assessment over the last five years. Source: 2018-19 to 2022-23 Statement of Estimates - Assessment

### Commercial Taxable Assessment Trend

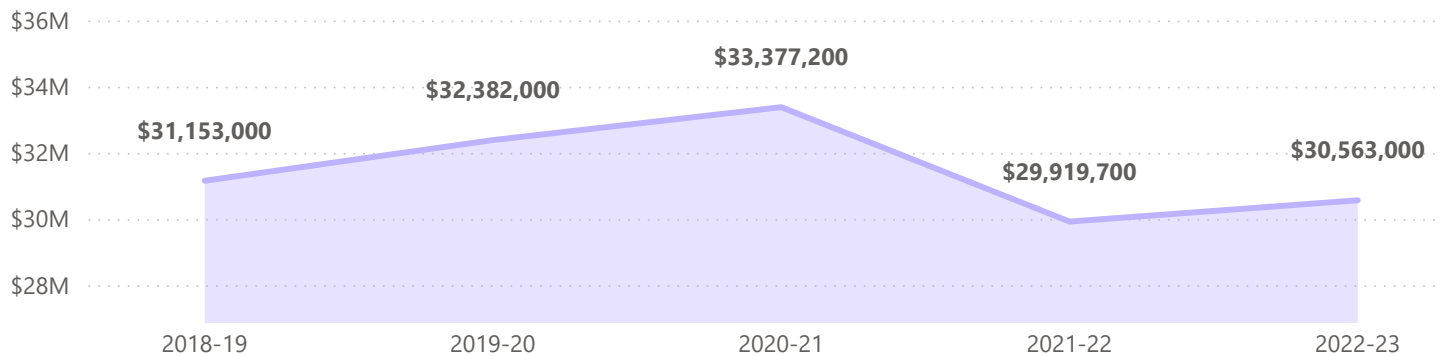


Figure 13 - Commercial taxable assessment over the last five years. Source: 2018-19 to 2022-23 Statement of Estimates - Assessment

<sup>1</sup> Uniform assessment is the value of a municipality's taxable property assessment plus the capitalized value of payments in lieu of taxes.

## Chapter 3 - Financial Information

### General Overview

Audited financial statements are presented on a consolidated basis. These consolidated financial statements present all municipal entities as one single reporting entity:

- all the individual funds managed by the Municipality
- organizations or enterprises that the Municipality owns or controls, such as:
  - N/A

The Municipality's non-consolidated financial statements present the individual funds managed by the Municipality, such as the General Operating Fund, General Capital Fund, Non-operating Reserve Fund, Operating Reserve Fund and, if applicable, Water Operating Fund, Water Capital Fund, Water Reserve Fund, Electric Operating Fund, Electric Capital Fund, and Electric Reserve Fund. Non-consolidated financial statements are reconciled but not audited<sup>2</sup>.

### Financial Reporting Compliance

#### Legislated Requirements

Submitted before deadline<sup>3</sup>:

- |   |            |
|---|------------|
| ◦ Audited Consolidated Financial Statements   | <b>Yes</b> |
| ◦ Financial Information Return (FIR)          | <b>Yes</b> |
| ◦ Statement of Estimates - Assessment (SOE-A) | <b>Yes</b> |
| ◦ Statement of Estimates - Budget (SOE-B)     | <b>Yes</b> |
| ◦ Management Letter/Internal Control Letter   | <b>Yes</b> |
| ◦ Summary Report of Expenses                  | <b>Yes</b> |
| ◦ Summary Report of Hospitality Expenses      | <b>Yes</b> |

Financial Statements include:

- |   |            |
|---|------------|
| ◦ Unqualified Audit Opinion                   | <b>Yes</b> |
| ◦ Elected Officials remuneration and expenses | <b>Yes</b> |

Expense and Hospitality report posted online quarterly	<b>Yes</b>
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<sup>2</sup> Please be advised that, although the Department of Municipal Affairs reconciles, at a high level, a municipality's non-consolidated financial statements to the consolidated financial statements, the non-consolidated financial statements are usually not audited nor presented in full accordance with Canadian public sector accounting standards.

<sup>3</sup> Annually, municipalities are required to submit their financial information by Sept 30th.

# Financial Highlights

## Revenue

Total consolidated revenue:	\$7.0 Million
Revenue generated from own source revenue*:	\$6.6 Million
Total general operating revenue:	\$6.5 Million
Largest general operating revenue:	77% Net property taxes and payments in lieu of taxes

## Expenses

Total consolidated expenses**:	\$6.5 Million
Total general operating expenses:	\$6.2 Million
Largest general operating expense:	28% General government services

## Annual Surplus

Annual consolidated surplus (deficit):	\$484.0 Thousand
Consolidated accumulated surplus (deficit):	\$13.5 Million
Annual general operating surplus (deficit):	\$571.6 Thousand

## Debt

Total consolidated long-term debt:	\$104.3 Thousand
Total general capital fund long-term debt:	\$104.3 Thousand
General operating fund bank indebtedness:	\$0

\* Total consolidated revenue excluding government transfers

\*\* Net of extraordinary and special revenue item(s)

# Revenue

## \$7.0M

### 2022-23 Consolidated Revenue

Total consolidated revenue: \$7.0 Million

Largest revenue: \$5.0 Million Net property taxes and payments in lieu of taxes

Revenue generated from own source revenue: 95%

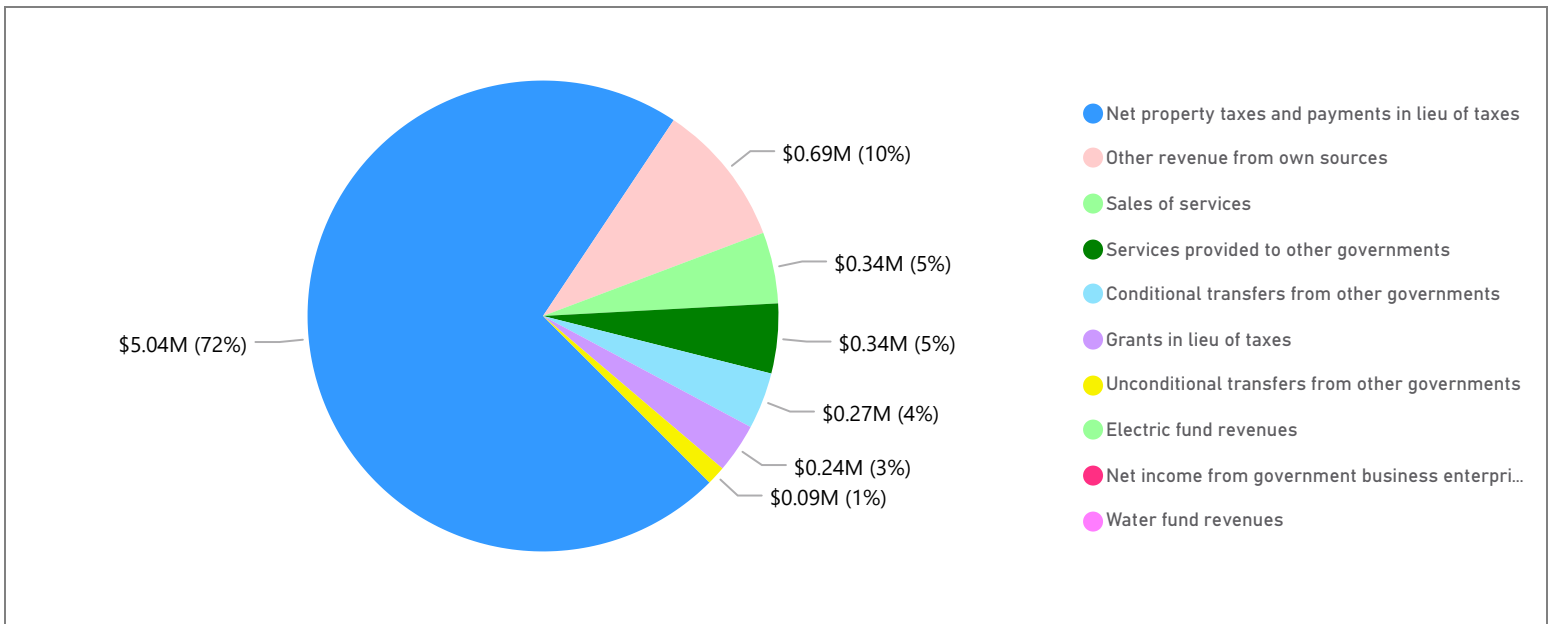
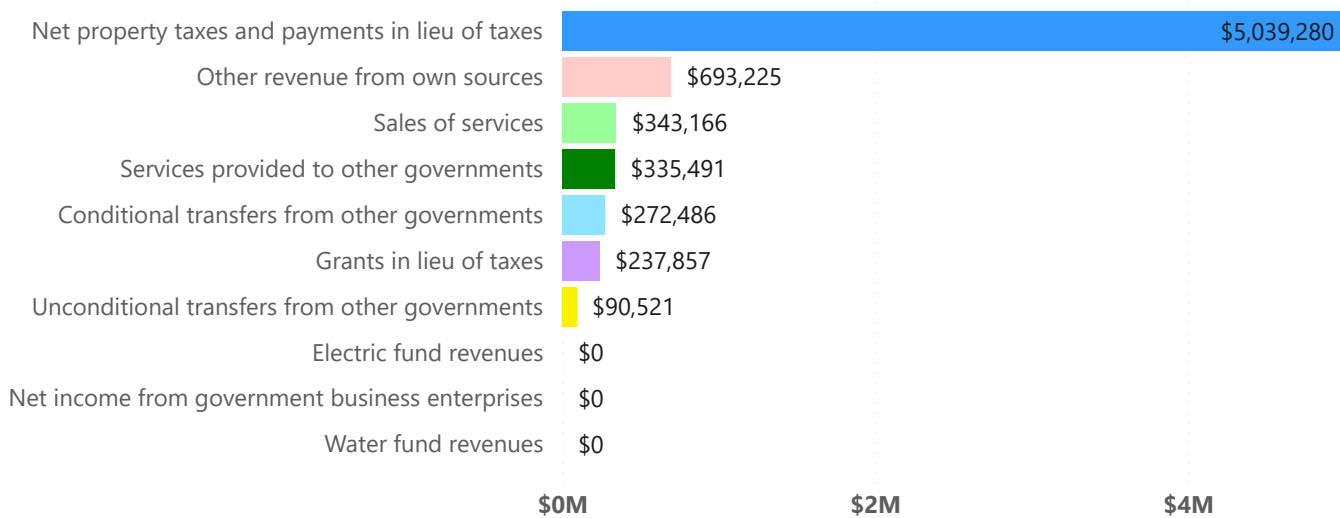


Figure 14 - Consolidated Revenue Source: 2022-23 Financial Information Return

The graphs above and below show the Municipality's consolidated revenue divided into categories.

## Consolidated Revenue



# Revenue

## \$6.5M

### 2022-23 General Operating Revenue

Total general operating revenue:	\$6.5 Million
Largest general operating revenue:	77% Net property taxes and payments in lieu of taxes
Uncollected Taxes Financial Condition Indicator (FCI):	2.9%
Reliance on Government Transfers (FCI):	1.3%

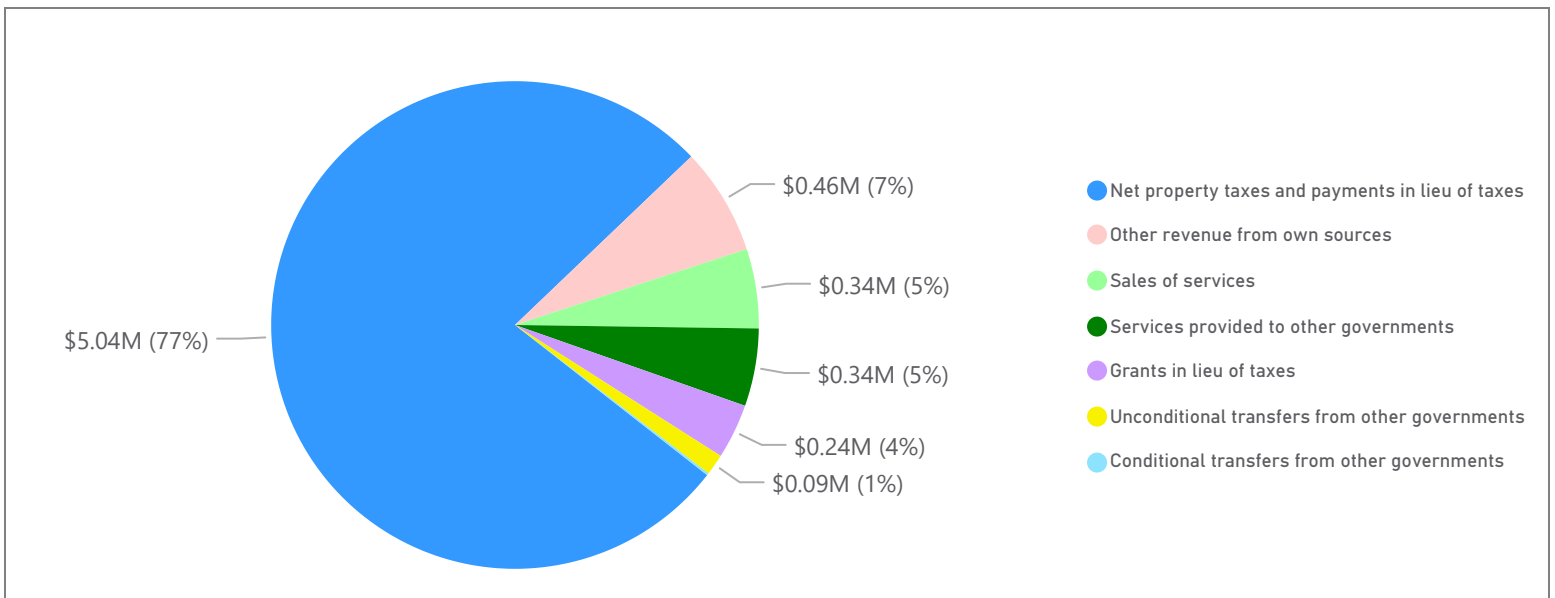
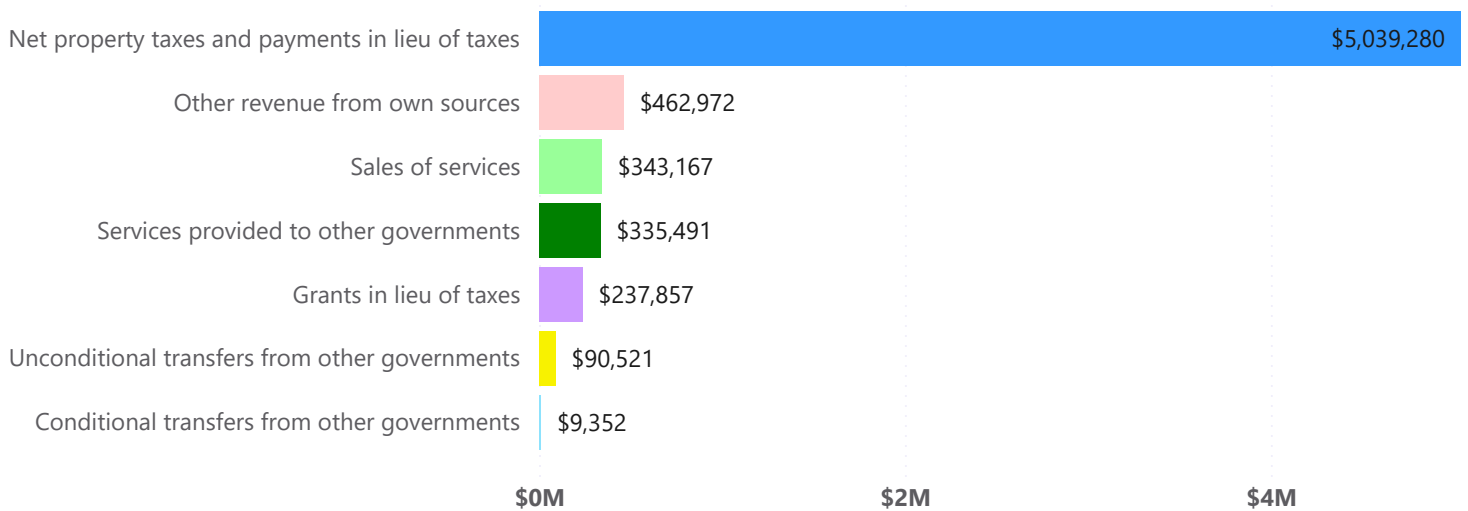


Figure 15- General Operating Fund Revenue: 2022-23 Financial Information Return

The graphs above and below show the Municipality's general operating fund revenue divided into categories.

## General Operating Revenue



# Expenses

## \$6.5M

### 2022-23 Consolidated Expenses

Total consolidated expenses: \$6.5 Million  
 Largest expense: 29% General government services

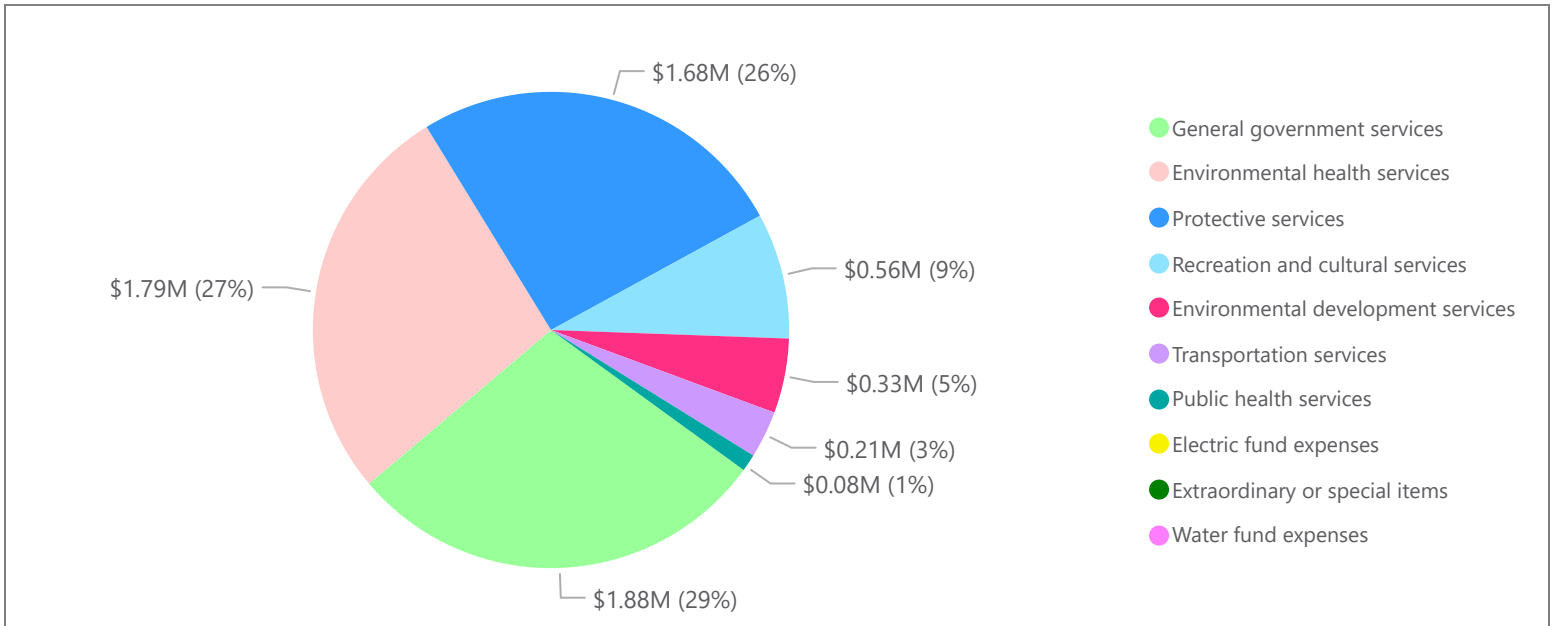
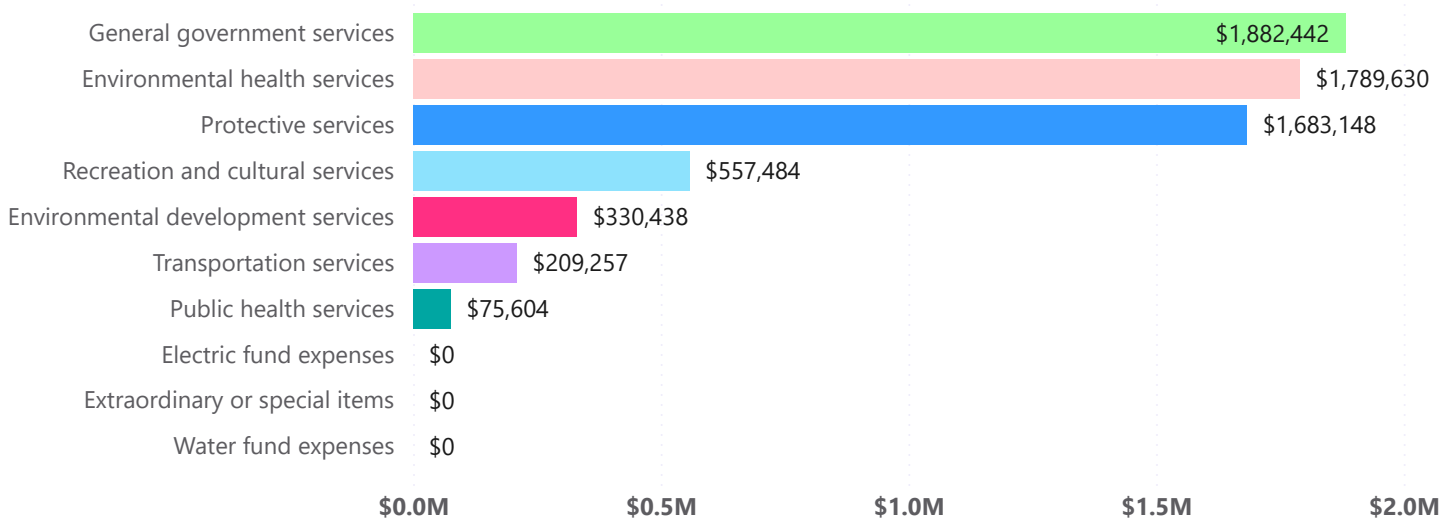


Figure 16 - Consolidated Expenses Source: 2022-23 Financial Information Return

The graph above and table below show the Municipality's consolidated expenses divided into categories.

## Consolidated Expenses



# Expenses

## \$6.2M

### 2022-23 General Operating Expense

Total general operating expenses: \$6.2 Million

Largest general operating expense: 28% General government services

General operating reserves as a percentage of total general operating expenses: 66.6%

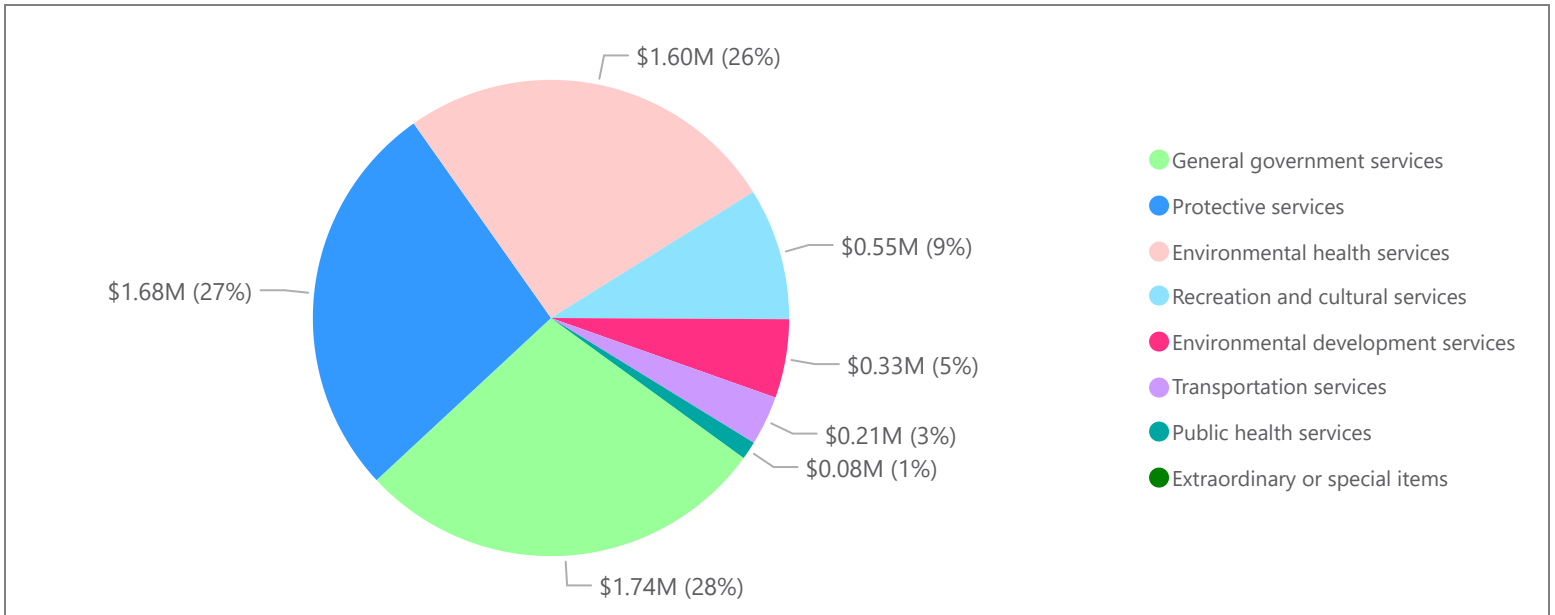
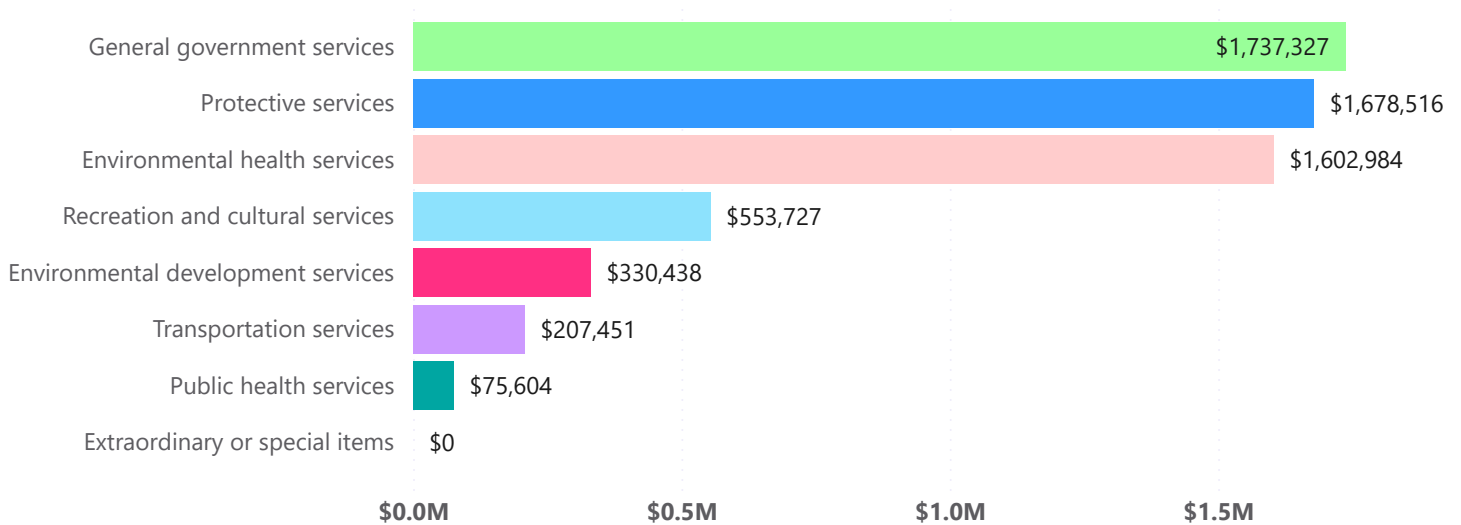


Figure 17 - General Operating Fund Expenses: 2022-23 Financial Information Return

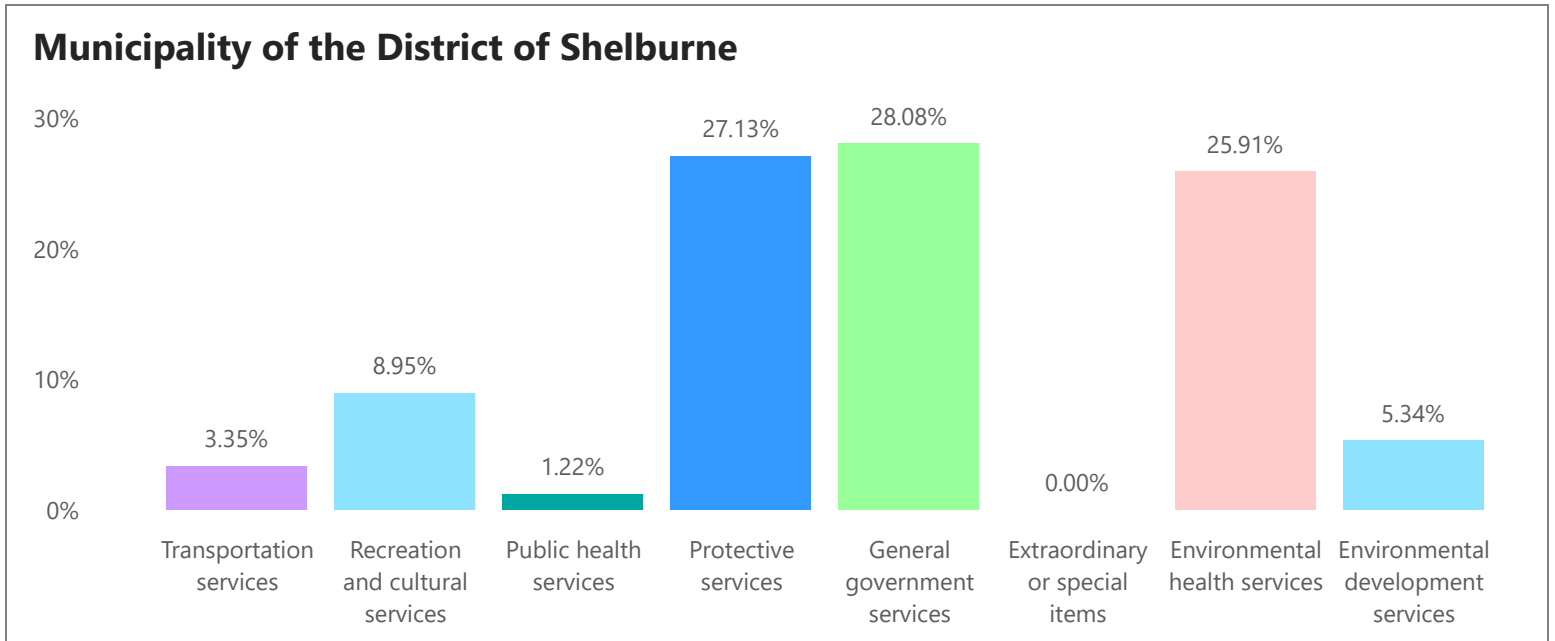
The graph above and table below show the Municipality's general operating fund expenses divided into categories.

## General Operating Expenses



## 2022-23 General Operating Expenses Comparison to the Provincial Average

The graph below shows the expense by function for the municipal operations or General Operating Fund expenses compared to the Provincial Average.



### Provincial Average

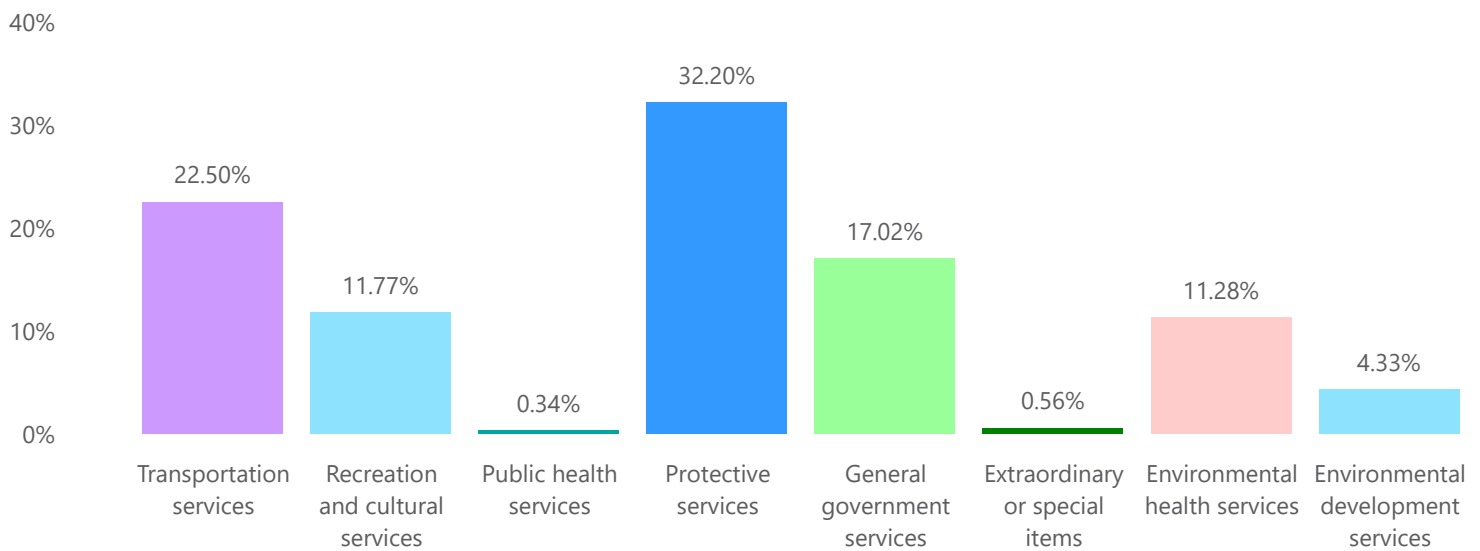


Figure 18 - Comparison of General Operating Fund Expenses to Provincial Average. Source: 2022-23 Financial Information Return

## Accumulated Surplus (Deficit)

Annual surplus (deficit): Revenue - Expenses

Note: Annual surplus (deficit) is added to the accumulated surplus (deficit)

Annual consolidated surplus (deficit): \$484.0 Thousand

Consolidated accumulated surplus (deficit): \$13.5 Million

Annual general operating surplus (deficit): \$571.6 Thousand

Number of Deficits in the Last 5 Years Financial Condition Indicator (FCI): 0

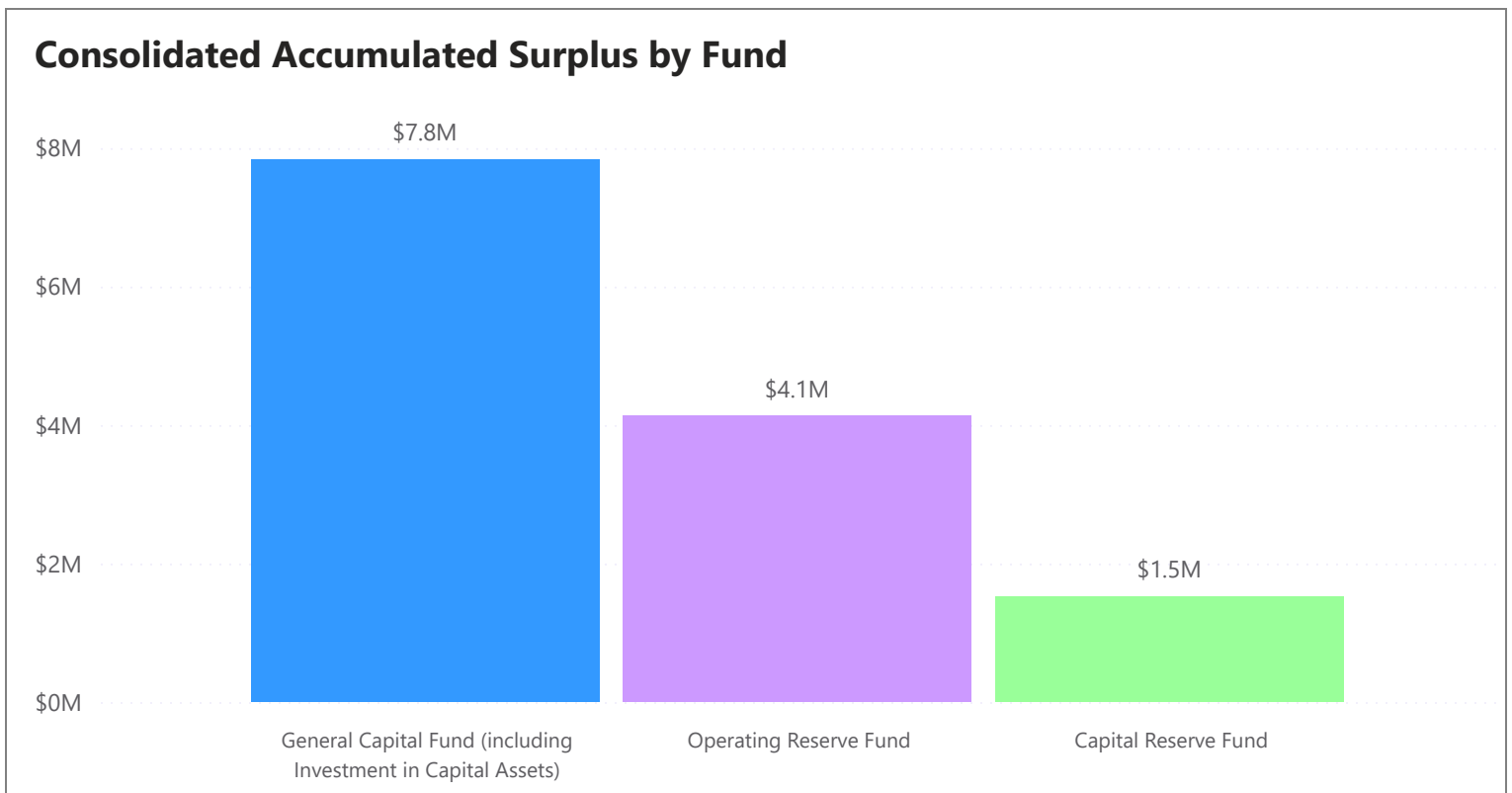


Figure 19 - Consolidated Accumulated Surplus by Fund. Source: 2022-23 Financial Information Return

# Debt

Total consolidated long-term debt:	\$104.3 Thousand
Total general capital fund long-term debt:	\$104.3 Thousand
Debt Service Financial Condition Indicator (FCI):	0.0%
Operating fund bank indebtedness:	\$0
Outstanding Operating Debt FCI (as a percentage of Net Property Taxes/Payment in Lieu of Taxes, Grants in Lieu of Taxes and Government Transfers):	29.7%

## Chapter 4 - Financial Condition Indicators: House Model

The Financial Condition Indicators (FCIs) condense multiple sources of information into a single visual “House Model” graph. The House Model gives a quick visual of a municipality’s strengths and possible areas where a municipality may want to focus its attention.

### The Model:

The Model consists of twelve indicators organized into base, structure and roof, focusing on:

- Base: Three indicators relating to internal and external factors that could impact the municipality's revenue stream.
- Structure: Five financial indicators that concern management and debt; and
- Roof: Four key performance indicators, that reflect the municipality's ability to meet current and future needs in a balanced and independent manner.

### Risk thresholds:

Each indicator is assessed against a risk threshold:

- low risk (**green**);
- moderate risk (**yellow**); and
- high risk (**red**).

### Overall assessment:

The Department calculates an overall assessment for fiscal instability:

- low risk (**green**): 9-12 FCIs meet low risk threshold;
- moderate risk (**yellow**): 7-8 FCIs meet low risk threshold; and
- high risk (**red**): 6 or less FCIs meet low risk threshold.

## Overall Assessment

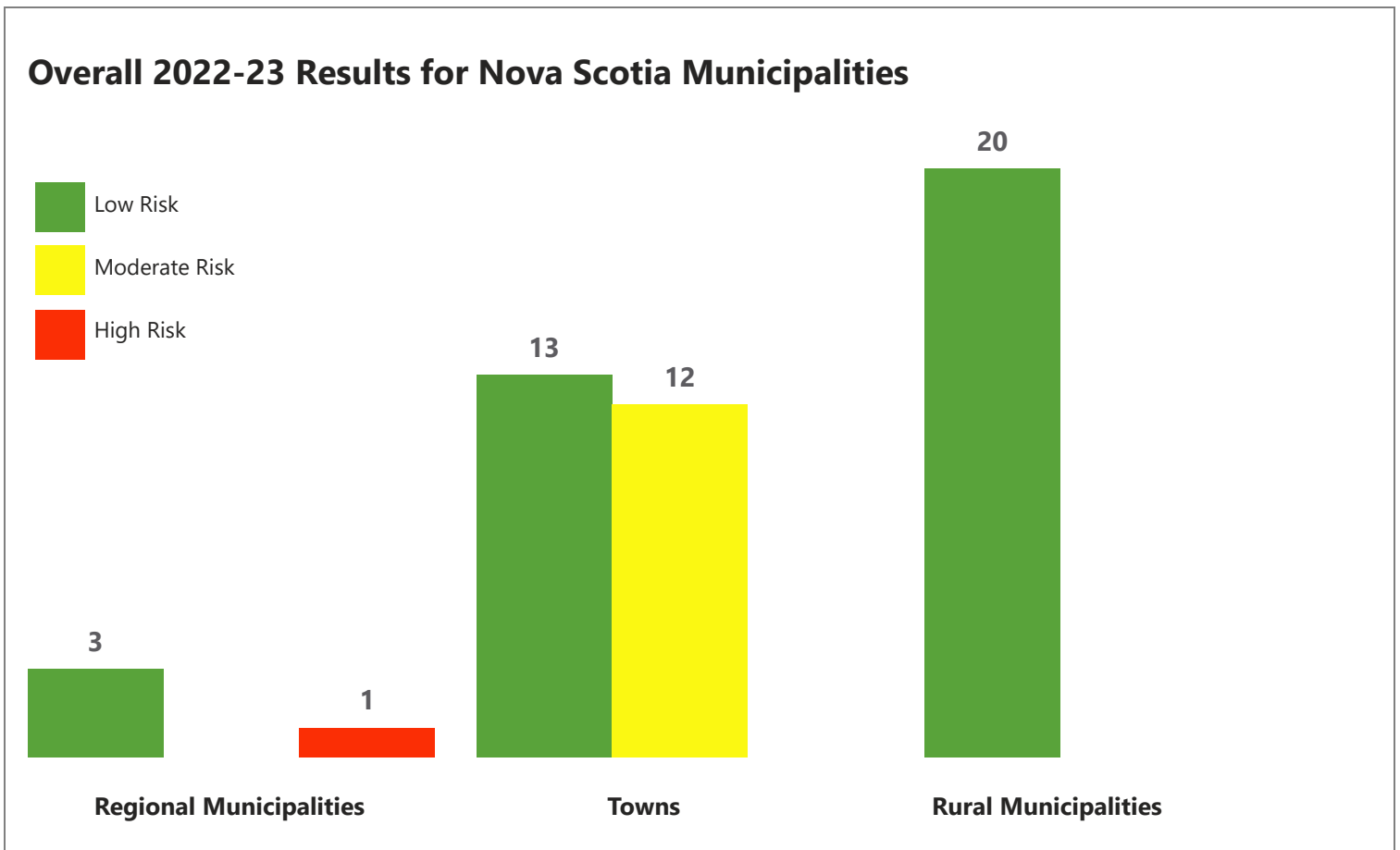
**Overall Assessment for:** Municipality of the District of Shelburne

**Financial Condition:** Low Risk

The overall Financial Conditions Index assessment for the Municipality of the District of Shelburne is Low Risk.

This means that while the Municipality might face some challenges, it is considered low risk for fiscal instability.

**Comparison:** The majority of Municipalities are at low risk (see chart below).



# Financial Condition Indicators Highlights for 2022-23

Overall Assessment

**Green (Low Risk)**

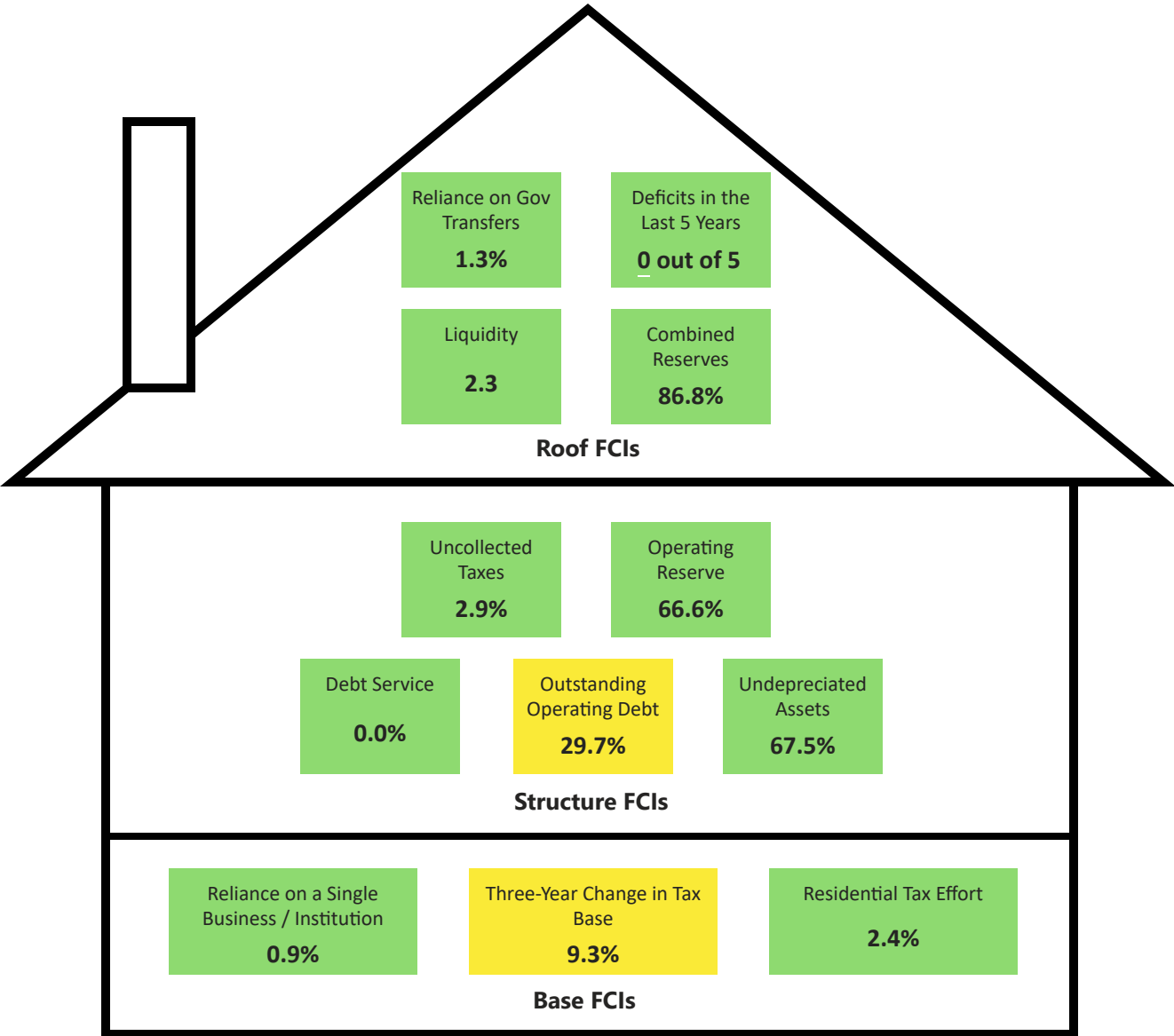
The overall Financial Conditions Index assessment for the Municipality of the District of Shelburne is Green (Low Risk).

This means that while the Municipality might face some challenges, it is considered low risk for fiscal instability.

As shown in the House model below, the Municipality of the District of Shelburne's FCIs are comprised of:

- Low Risk (green): 10 Indicators
- Moderate Risk (yellow): 2 Indicators
- High Risk (red): 0 Indicators

Individual FCI results are presented in the House below and are compared to last year's result on the next page.



## Two-Year Comparison of Financial Condition Indicators

<b>BASE</b>	<b>2021-22</b>	<b>2022-23</b>	<b>+/-</b>
Reliance on a Single Business or Institution	1.0%	0.9%	-0.1%
Three-Year change in Tax Base	8.2%	9.3%	1.1%
Residential Tax Effort	2.2%	2.4%	0.2%

<b>STRUCTURE</b>	<b>2021-22</b>	<b>2022-23</b>	<b>+/-</b>
Uncollected Taxes	1.6%	2.9%	1.3%
Operating Reserve	74.1%	66.6%	-7.5%
Debt Service	0.0%	0.0%	0.0%
Outstanding Operating Debt	0.9%	29.7%	28.8%
Undepreciated Assets	53.7%	67.5%	13.8%

<b>ROOF</b>	<b>2021-22</b>	<b>2022-23</b>	<b>+/-</b>
Reliance on Government Transfers	2.4%	1.3%	-1.1%
Number of Deficits in the Last 5 Years	0	0	0
Liquidity	4.9	2.3	-2.6
Combined Reserves	133.4%	86.8%	-46.6%

\*For 3-year Change in Tax Base, CPI change for 2021-22 was 12.1% and for 2022-23 is 13.3%.

# Base FCI Indicator - Municipal Revenue Dimension

## Reliance on a Single Business or Institution

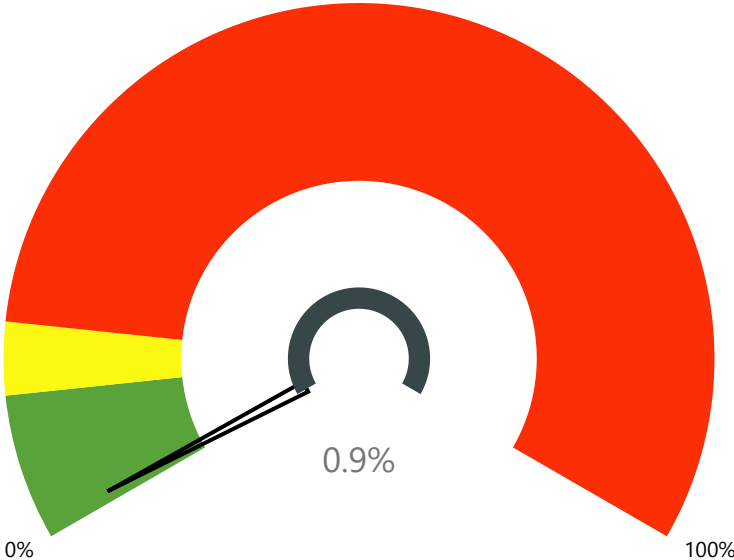
2022-23 Results: **Low Risk 0.9 %**

The largest single commercial or institutional account is 0.9 % of the Municipality's total Uniform Assessment.

What does it mean? The Municipality is showing no vulnerability in this area. The Municipality's tax base is not dependent on one single business or institution.

Calculation: 
$$\frac{\text{Taxable assessment value of the largest business or institution}}{\text{Uniform assessment}} = 0.9\%$$

- Risk Thresholds:
- Low: Less than 10%
  - Moderate: 10% to 15%
  - High: Greater than 15%



## Base FCI Indicator - Municipal Revenue Dimension

### Three-Year Change in Tax Base

2022-23 Results: **Moderate Risk 9.3 %**

What does it mean? Growth is below the CPI % change of 13.3% but above 0%.  
The Municipality's tax base is not keeping up with the cost of municipal services and programs.

Calculation: 
$$\frac{\text{Current uniform assessment} - \text{Uniform assessment 3 years prior}}{\text{Uniform assessment 3 years prior}} = 9.3\%$$

- Risk Thresholds:
- Low: Equal or above CPI % change (Three Year CPI 2022-23: 13.3 %)
  - Moderate: Below CPI % change, but not negative growth
  - High: Negative growth

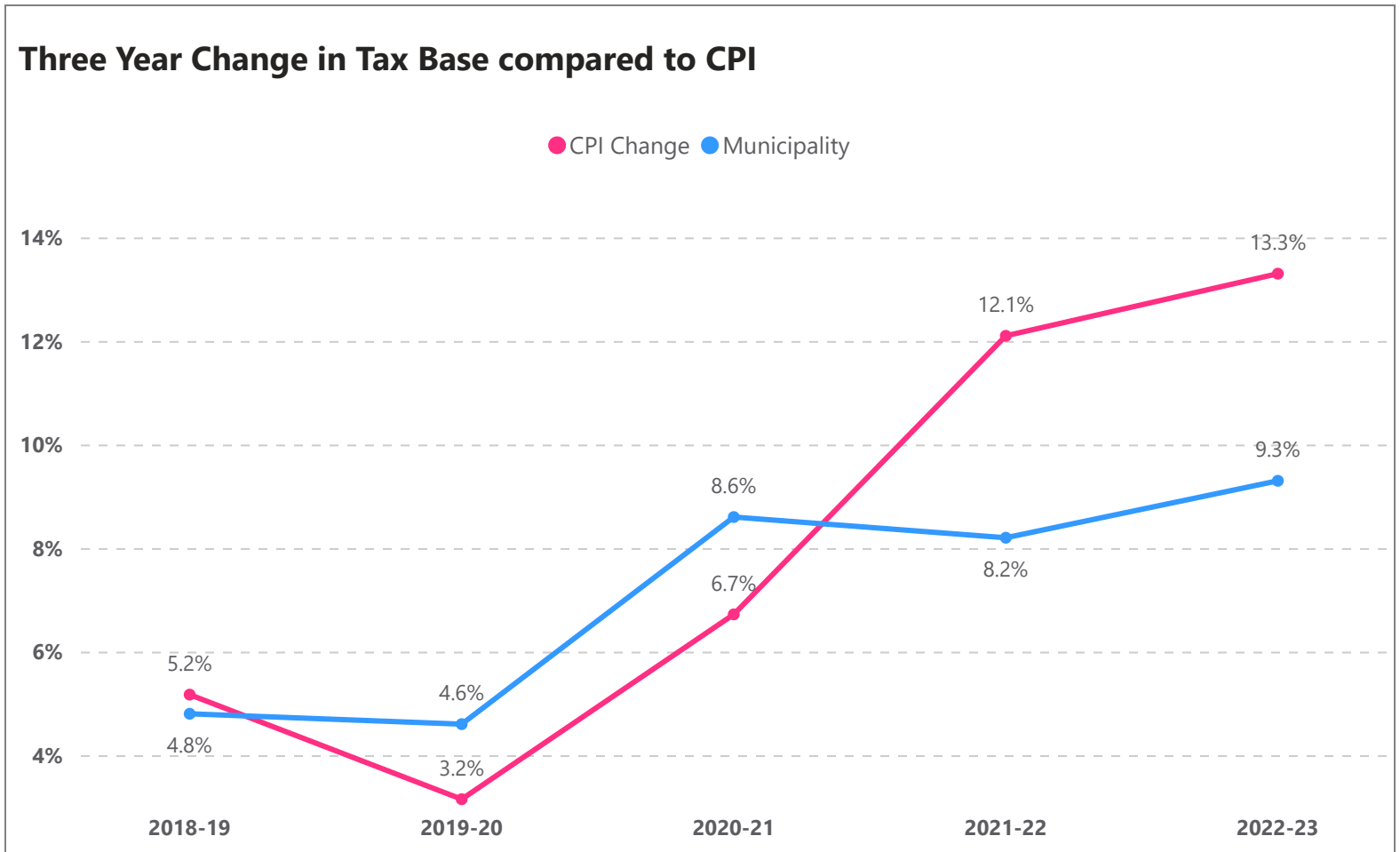


Figure 20 - Three-year change in Uniform Assessment in comparison to three-year change in CPI for the last 5 years.  
Source: Statement of Estimates-Assessment and Statistics Canada

# Base FCI Indicator - Municipal Revenue Dimension

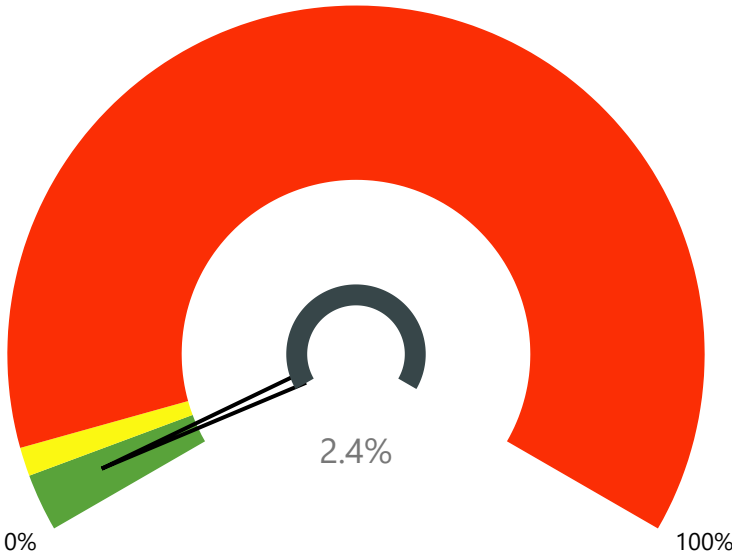
## Residential Tax Effort

2022-23 Results: **Low Risk 2.4 %**  
2.4 % of median household income is required to pay the average tax bill.

What does it mean? The Municipality has some flexibility to increase the taxes, if required.  
This indicator helps council assess the affordability of municipal taxes in relation to the current service levels.

Calculation: 
$$\frac{\text{Total residential tax revenue per dwelling unit}}{\text{Median household income}} = 2.4\%$$

- Risk Thresholds:
- Low: Less than 4%
  - Moderate: 4% to 6%
  - High: Greater than 6%



# Structure (Management) FCI Indicator - Municipal Management Dimension

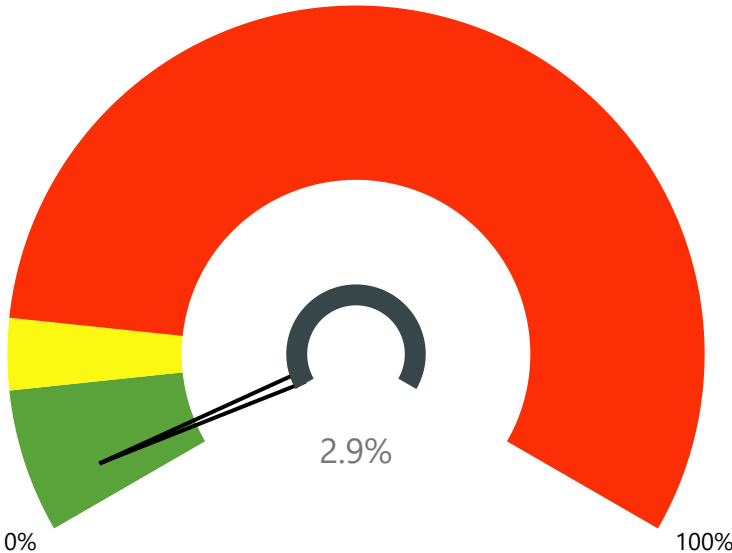
## Uncollected Taxes

2022-23 Results: **Low Risk 2.9 %**

What does it mean? The Municipality is managing tax revenue collection.

Calculation: 
$$\frac{\text{Total cumulative uncollected taxes}}{\text{Total taxes billed in current fiscal year}} = 2.9\%$$

- Risk Thresholds:
- Low: Less than 10%
  - Moderate: 10% to 15%
  - High: Greater than 15%



# Structure (Management) FCI Indicator - Municipal Management Dimension

## Operating Reserve

2022-23 Results: **Low Risk 66.6 %**

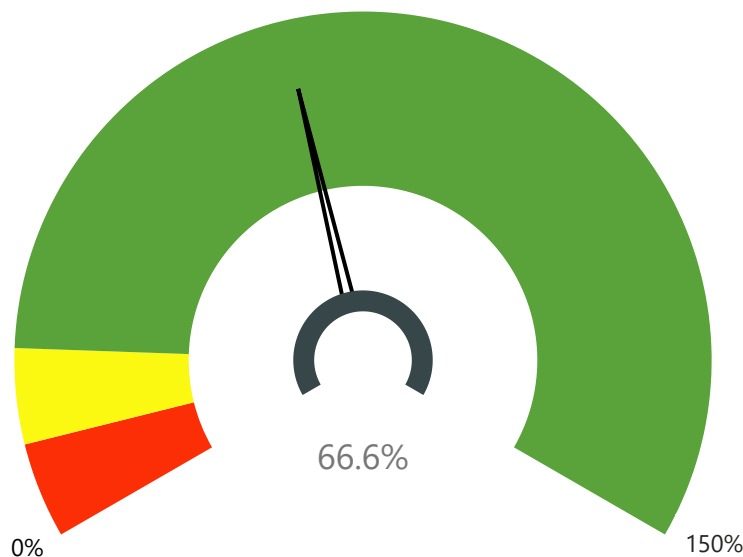
What does it mean? The Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs.

This indicator provides the value of funds set aside for planned future needs, to smooth expenses, or for unexpected expenses.

Calculation:

$$\frac{\text{Total operating reserve fund balance}}{\text{Total operating expenditures}} = 66.6\%$$

- Risk Thresholds:
- Low: Greater than 20%
  - Moderate: 10% to 20%
  - High: Less than 10%



# Structure (Management) FCI Indicator - Municipal Management Dimension

## Debt Service

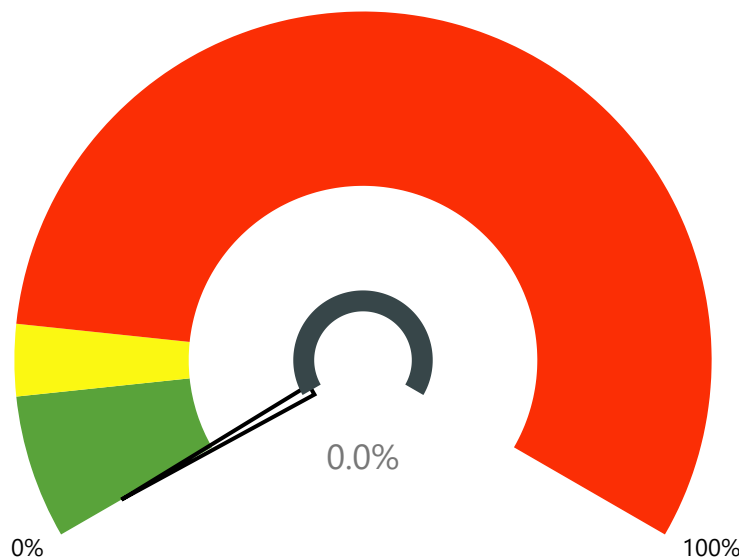
2022-23 Results: **Low Risk 0.0 %**

0.0% of own source revenue is spent on principal and interest payments.

What does it mean? With adequate cash flow, the Municipality may have the flexibility to increase borrowing levels to help finance future capital expenditures.

Calculation: 
$$\frac{\text{Principal and interest paid on long-term debt}}{\text{Total own source operating revenue}} = 0.0\%$$

- Risk Thresholds:
- Low: Less than 10%
  - Moderate: 10% to 15%
  - High: Greater than 15%



# Structure (Management) FCI Indicator - Municipal Management Dimension

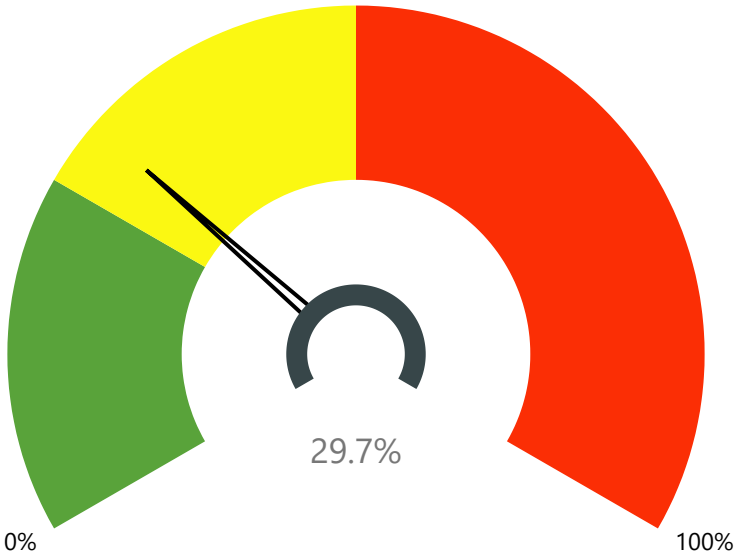
## Outstanding Operating Debt

2022-23 Results: **Moderate Risk 29.7 %**

What does it mean? The Municipality is carrying significant operating debt.

Calculation: 
$$\frac{\text{Total outstanding operating debt}}{\text{Total own source operating revenue}} = 29.7\%$$

- Risk Thresholds:
- Low: Less than 25%
  - Moderate: 25% to 50%
  - High: Greater than 50%



# Structure (Management) FCI Indicator - Municipal Management Dimension

## Undepreciated Assets

2022-23 Results: **Low Risk 67.5 %**

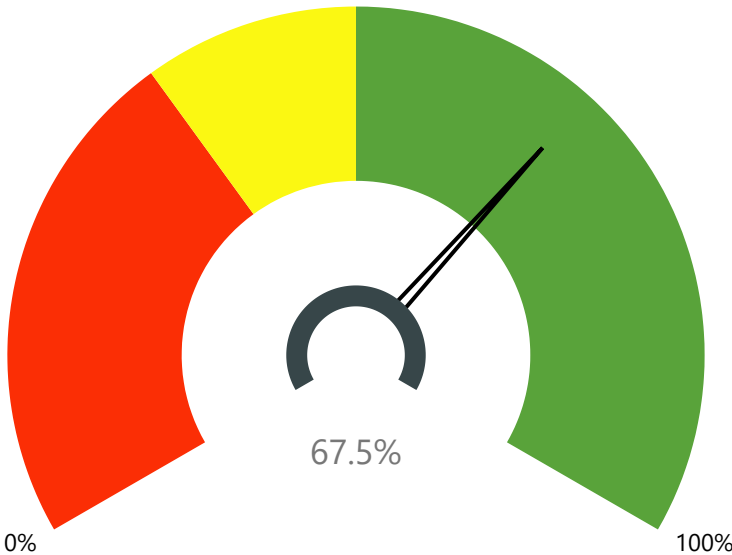
What does it mean? This indicator estimates that the Municipality's capital assets have 67.5 % of their useful life remaining

Municipalities across Canada are facing sufficient infrastructure challenges. This indicates that the Municipality may be experiencing less of an infrastructure challenge than other municipalities.

While this indicator provides an estimate of the useful life left in the Municipality/Town's recorded capital assets, it does not necessarily indicate the condition of those assets. For instance, some older assets could still be in good working condition, while the opposite could also be true.

Calculation: 
$$\frac{\text{Total net book value of capital assets}}{\text{Gross costs of capital assets}} = 67.5\%$$

- Risk Thresholds:
- Low: Greater than 50%
  - Moderate: 35% to 50%
  - High: Less than 35%



# Roof (Key Performance) FCI Indicator - Overall Assessment Dimension

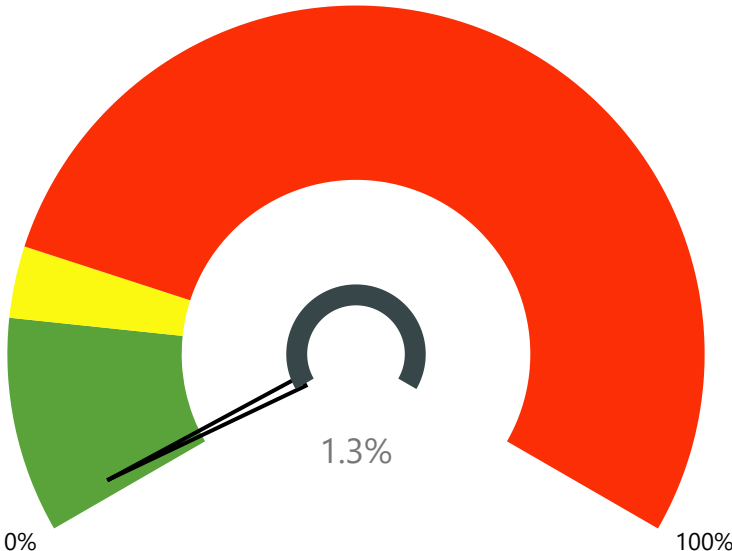
## Reliance on Government Transfers

2022-23 Results: **Low Risk 1.3 %**

What does it mean? The Municipality is not dependent on another level of government to meet its service obligations.

Calculation: 
$$\frac{\text{Total government transfers}}{\text{Total revenue}} = 1.3\%$$

- Risk Thresholds:
- Low: Less than 15%
  - Moderate: 15% to 20%
  - High: Greater than 20%



## Roof (Key Performance) FCI Indicator - Overall Assessment Dimension

### Number of Deficits in the last 5 Years

2022-23 Results: **Low Risk: 0 Operating deficit in the last five years**

What does it mean? Deficits are important indications of financial health. The result indicates that the Municipality is able to meet its needs in a balanced manner and maintains a balanced budget.

Calculation: Number of non-consolidated operating deficits in the last five years = 0

- Risk Thresholds:
- Low: 0 in the last five years
  - Moderate: 1 or more in the last 5 years
  - High: 1 or more in the last 2 years with one material deficit (0.5% of operating expenses)

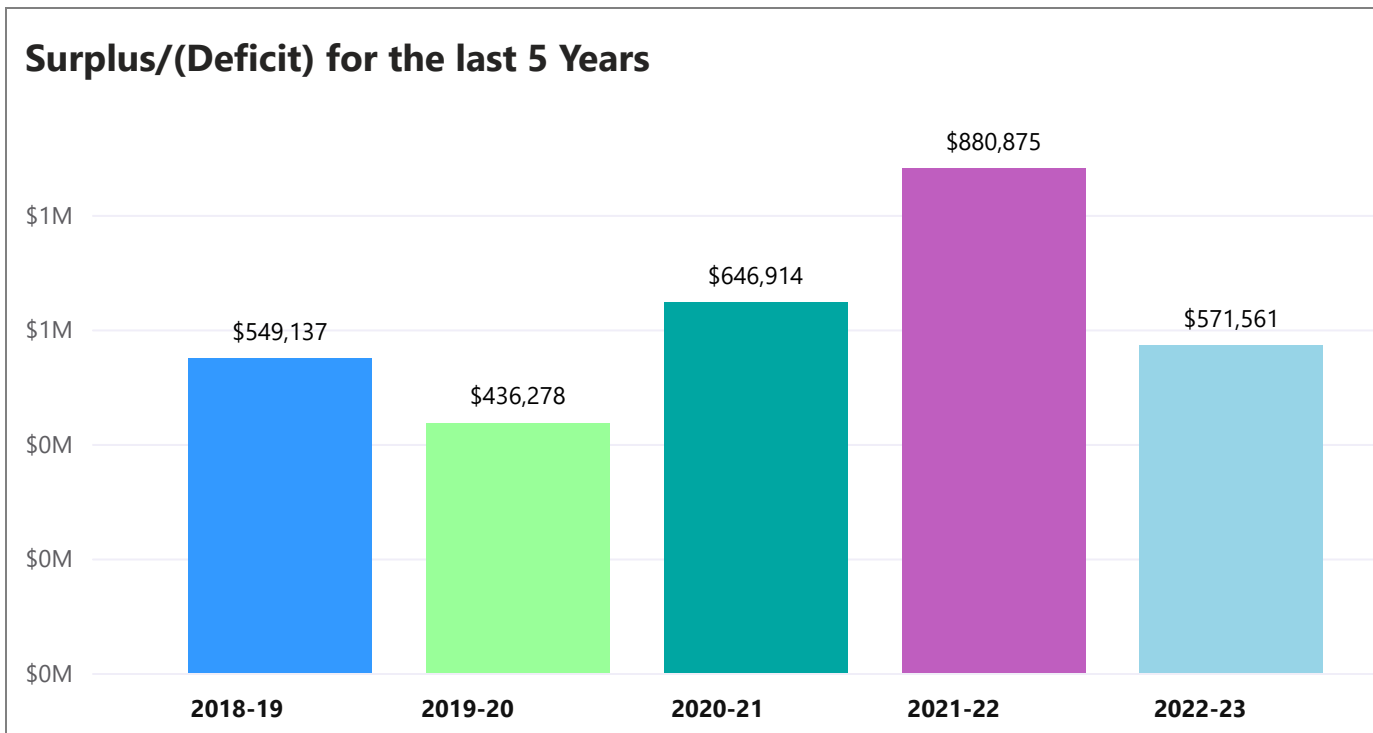


Figure 21 - Annual operating fund surplus (deficit) for the last 5 years. Source: Financial Information Return

# Roof (Key Performance) FCI Indicator - Overall Assessment Dimension

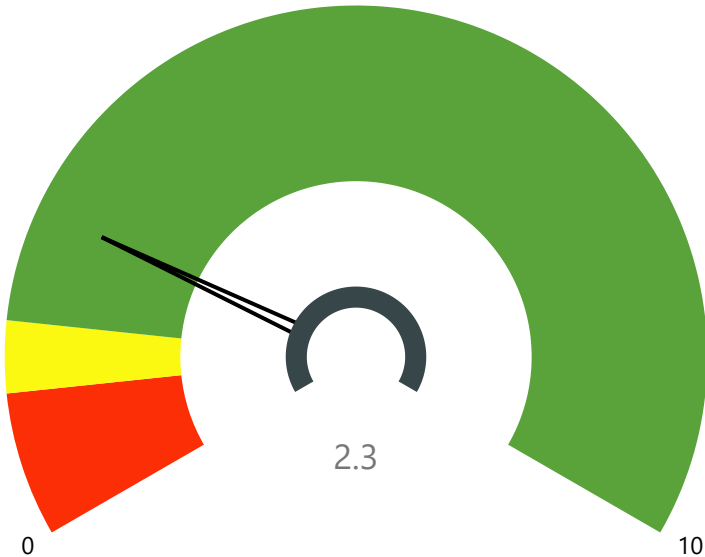
## Liquidity

2022-23 Results: **Low Risk 2.3**

What does it mean? Liquidity is key to financial performance. The result indicates that the Municipality does not have a cash flow problem and is able to meet its service obligations.

Calculation: 
$$\frac{\text{Total current financial assets}}{\text{Total current liabilities}} = 2.3$$

- Risk Thresholds:
- Low: Greater than 1.5
  - Moderate: 1 to 1.5
  - High: Less than 1



# Roof (Key Performance) FCI Indicator - Overall Assessment Dimension

## Combined Reserves

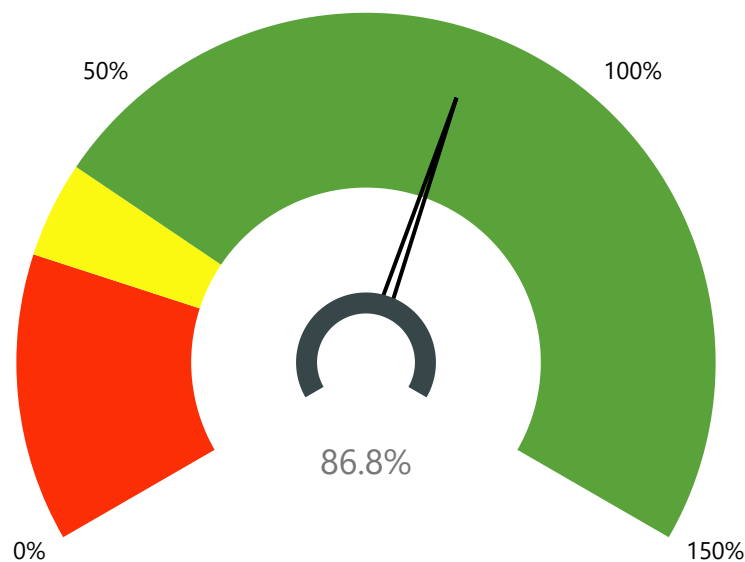
2022-23 Results: **Low Risk 86.8 %**

What does it mean? This result indicates that the Municipality does appear to have sufficient reserves needed to address unexpected events or provide flexibility to address future projects.

Calculation: Reserves are critical components of a municipality's long-term sustainability. This indicator shows the value of the funds held in the reserves compared to a single year's operation including amortization expenses.

Risk Thresholds: 
$$\frac{\text{Total operating and capital reserves}}{\text{Total operating expenses plus amortization expense}} = 86.8\%$$

- Low: Greater than 40%
- Moderate: 30% to 40%
- High: Less than 30%



## Appendix I - Additional Resources

Nova Scotia Government's Open Data Portal ([data.novascotia.ca](http://data.novascotia.ca))

This portal provides access to various government data in a free, accessible, machine-readable format.

Financial datasets currently published through the Nova Scotia Government's Open Data Portal:

- Consolidated Revenues and Expenses by Municipality
- Municipal Affairs Funding Programs
- Farm Land Grant
- Financial Condition Indicators by Municipality
- Municipal Contributions to Roads
- Municipal Financial Capacity Grant
- Municipal Operating Fund- Summary of Revenue and Expenses by Municipality
- Municipal Operating Expenses by Function - 10 Year Summary
- Municipal Operating Revenue by Source - 10 Year Summary
- Municipal Property Tax Rates
- Nova Scotia Power Grant-in-Lieu
- Uniform Assessment

## Appendix II - Municipal Website

The municipal website is [municipalityofshelburne.ca](http://municipalityofshelburne.ca)

A municipality's website can be a helpful resource to access various financial information. Currently, most municipal websites provide:

- Audited Financial Statements
- Approved Operating Budget
- Quarterly Municipal Councilor and CAO Expense Report
- Quarterly Municipal Hospitality Expense Report

## Contact Municipal Affairs

For more information, for support in action plan development, or to obtain a guide on action plan development:

[municipalfinance@novascotia.ca](mailto:municipalfinance@novascotia.ca).





**COUNCIL AND STAFF EXPENSE**

**Policy Statement**

2.1 It shall be the policy of the Municipality of the District of Shelburne to safeguard the appropriate use of municipal funds through the establishment of uniform standards and procedures respecting reimbursement of expenses incurred by Council members, the Chief Administrative Officer (“CAO”), and Municipal employees in relation to Municipal business.

**Authorization**

2.2 Requests for expenses shall be reviewed and approved by either the CAO, or their designate, or Council.

**Individual Responsibilities**

2.3 Everyone who incurs an expense in relation to municipal business is responsible for:

- 1) familiarizing themselves and complying with the provisions of this policy;
- 2) completing and submitting expense claims with necessary supporting documentation;
- 3) exercising reasonable diligence and care in incurring expenses prudently and responsibly; and
- 4) with respect to travel, cancelling reservations as required, safeguarding travel advances and funds provided, and considering alternatives to travel such as teleconferencing and videoconferencing.

**Permitted Expenses**

2.4 Subject to and in accordance with this policy, the following expenses incurred by a member of Council, the CAO or a Municipal employee are eligible for reimbursement:

- 1) Authorized travel within Nova Scotia, including transportation, accommodation and meal costs;
- 2) Pre-approved out-of-province travel, including transportation, accommodation and meal costs;
- 3) Pre-approved training or continuing education costs.

## **Authorized Travel**

2.5 Council members shall be reimbursed, in addition to any allowance for expenses incidental to the discharge of the duties of such persons as elected officers pursuant to the Council Remuneration Policy, for the reasonable expenses incurred in attending:

- 1) the annual meeting of the Nova Scotia Federation of Municipalities;
- 2) meetings or conferences at which the Council member's attendance is authorized or requested by Council;
- 3) Council and Committee of Council meetings;
- 4) a meeting of any Board, Commission, Committee or other organization to which the Council member has been appointed by Council, except that no reimbursement shall be provided by the Municipality if the Council member is entitled to reimbursement of expenses directly from the applicable organization;
- 5) in the case of the Warden and Deputy-Warden, attendance at functions, meetings or conferences involving a reasonable amount in reimbursable expenses in respect of which one or more municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, unless Council has specifically directed the Warden or Deputy-Warden not to attend;
- 6) in the case of a Councillor, attendance on behalf of the Municipality at a function identified in the previous subsection of this policy, involving a reasonable amount in reimbursable expenses provided that such attendance is either:
  - i. at the request of the Warden or Deputy-Warden to attend in lieu of the Warden or Deputy-Warden;
  - ii. at the request of the Warden or Deputy-Warden to attend as a Councillor for a district which has a special interest in, or connection with the subject of the meeting or conference or because of special knowledge and experience of the Councillor relative to the subject of the meeting or conference.
- 7) a training or continuing education event in accordance with the provisions of this policy concerning training and education.

2.6 The CAO, including an employee of the municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*, shall be reimbursed for the reasonable expenses incurred in attending:

- 1) the annual meeting of the Association of Municipal Administrators, Nova Scotia;
- 2) meetings or conferences at which the CAO's attendance is authorized or is requested by Council;
- 3) attendance at any Council or Committee of Council meeting;

- 4) attendance at a meeting of any Board, Commission, Committee or other organization to which the CAO has been appointed by Council, except that no reimbursement shall be provided by the Municipality if the CAO is entitled to reimbursement of expenses directly from the applicable organization;
- 5) attendance at functions, meetings or conferences involving a reasonable amount in reimbursable expenses in respect of which one or more municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, unless Council has specifically directed the CAO not to attend; and
- 6) a training or continuing education event in accordance with the provisions of this policy concerning training and education.

2.7 An employee of the Municipality shall be reimbursed for the reasonable expenses incurred in attending:

- 1) the annual meeting of the Association of Municipal Administrators, Nova Scotia;
- 2) meetings or conferences at which the employee's attendance is authorized or is requested by the CAO;
- 3) attendance at any Council or Committee of Council meeting;
- 4) attendance at a meeting of any Board, Commission, Committee or other organization to which the employee has been appointed, except that no reimbursement shall be provided by the Municipality if the employee is entitled to reimbursement of expenses directly from the applicable organization;
- 5) attendance at functions, meetings or conferences involving a reasonable amount in reimbursable expenses in respect of which one or more municipal representatives has been invited or requested or would otherwise reasonably be expected to attend, unless the CAO has specifically directed the employee not to attend; and
- 6) at a training or continuing education event in accordance with the provisions of this policy concerning training and education.

#### **Out-of-Province Travel Authorization**

2.8 All requests for out-of-province travel shall be made in writing and shall contain the following information:

- a) the purpose and duration of the trip;
- b) the location(s) to be visited;
- c) the dates and times of arrival and departure;
- d) any pre-paid transportation, meals, or accommodation; and
- e) any other anticipated expenses.

2.9 All requests for out-of-province travel by Council members shall be approved by Council, based on the FCM Attendance Policy, who shall consider the necessity for travel based on

the information provided.

- 2.10 When two or more out-of-province travel requests are made by Council members for the same purpose, the CAO in discussion with the Warden shall determine the appropriate number of persons necessary to represent the Municipality.
- 2.11 All requests for out-of-province travel by the CAO shall be reviewed by the Warden, who shall follow the same guidelines established for Council members.
- 2.12 All requests for out-of-province travel by Municipal employees shall be reviewed by the CAO, who shall follow the same guidelines established for Council members.
- 2.13 If a request for out-of-province travel is approved, and the Claimant (not the Municipality) pays all or some of the expenses for the travel, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

#### **Training and Continuing Education**

- 2.14 If the Municipality has established a training and education budget expense item, a member of Council, the CAO, or a Municipal employee may apply to the applicable Signing Authorities in advance for approval to incur expenses out of this budget for training or education, provided that:
  - 1) the request is made in writing, and includes an estimate of all costs that will be incurred, including the course or enrollment fee and all required transportation, accommodation and meal costs;
  - 2) the training or education course, meeting or conference, is related to municipal government;
  - 3) in the case of a Council member, the course, meeting or conference is completed prior to the next municipal election date;
  - 4) the budget for training and education for the year has not been exhausted and would not be exceeded by authorizing the request;
  - 5) the Claimant shall reimburse the Municipality for the cost of all or, alternatively the pro-rated cost of a portion, of any enrollment fees in the event of failure to attend all, or alternatively some, of the event without reasonable justification; and
  - 6) a brief written summary is provided by the Claimant describing the nature and benefits of the training and education at the time of submitting an expense claim for reimbursement.
- 2.15 If an application to incur expenses in relation to training or education is approved, and the Claimant (not the Municipality) pays all or some of the pre-approved expenses, the Claimant will be eligible for reimbursement of those expenses after submitting an expense claim in accordance with this policy.

### **Limits on Reimbursement of Expenses**

2.16 Notwithstanding any other provision of this Policy, the following limits shall apply to the reimbursement of expenses:

- 1) A Claimant shall only be reimbursed for costs that they have incurred;
- 2) The expenses of a Council member for political activity associated with election or re-election is not reimbursable by the Municipality;
- 3) Airplane travel shall be booked by Municipal staff or shall only be reimbursed at the lowest rate which would have been available if Municipal staff had booked the airfare;
- 4) Hotel accommodations shall not exceed the cost of a standard room, double occupancy, except when hotel accommodation has been booked by Municipal staff for out of province hotels. Hotel upgrades shall be at the personal expense of the Claimant unless there are ergonomic necessities attributable to physical requirements including, but not limited to, wheel chair accessibility;
- 5) Reimbursement of only one personal long-distance phone call shall be permitted for each night of overnight travel;
- 6) Reimbursement for meals shall not exceed the per diem meal amounts set out in this policy, except in the case of out of province travel, in which event the applicable Signing Authorities may authorize reimbursement of meal expenses to a comparable standard;
- 7) The cost of any alcoholic beverages shall not be reimbursed;
- 8) Late fees, interest and surcharges incurred on a personal credit card shall not be reimbursed;
- 9) When personal and Municipal travel is combined, only documented expenses directly related to the Municipal portion are reimbursable. Extended travel time and related expenses are at the traveler's own expense;
- 10) Reimbursement shall not be provided for loss of personal effects; for medical and hospital treatment; for purchase of luggage, clothing and other personal equipment; or for personal services such as shoe shines, valet services, dry-cleaning, laundry, haircuts and other personal services; and
- 11) There shall be no reimbursement of travel and related expenses for individuals other than a Council member, the CAO, or an employee of the Municipality.

### **Travel Advances**

2.17 Advances are intended to cover out of pocket expenses incurred during travel. The following limits shall apply to the use of advances:

- 1) all advances must be approved by the CAO;
- 2) advances will only be issued where an overnight stay is required;
- 3) advances will not be made for less than \$200;

- 4) the CAO must not approve an advance unless the CAO is satisfied that there is a reasonable need for the advance;
- 5) upon completion of the travel for which an advance has been made, the recipient must complete an expense claim in relation to the travel costs that reconciles the amount of the advance with the actual reimbursable expenses incurred. The recipient must repay any part of the advance owing to the Municipality upon completing the travel.

### **Use of Municipality Credit Cards**

2.18 The following limits shall apply to the use of Municipal credit cards:

- 1) the use of travel advances is prohibited if the Claimant has a Municipal credit card;
- 2) Municipal credit cards shall only be used for expenses that are permitted under this policy, and without limited the generality of the foregoing, shall not be used for cash advances or personal expenses;
- 3) reimbursement for interest incurred on a Municipal credit card is prohibited.

### **Per Diem Meal Allowances**

2.19 For each day or part day when overnight accommodation forms part of an authorized expense, the Claimant shall be reimbursed for reasonable meal purchases with detailed itemized receipt. This allowance includes gratuities and taxes.

2.20 Claimants whose religious beliefs or medical requirements prohibit them from consuming certain foods should be aware that appropriate meals can normally be obtained from caterers, provided that adequate notice of a special requirement is given. Should special dietary requirements negate the ability to participate in a meal that is provided free of cost, and as a result the Claimant must pay for a meal, shall be paid a meal allowance for that meal.

### **Kilometrage**

2.21 The kilometrage allowance reimbursed for Claimants using personal vehicles for authorized travel shall be at the provincial rate.

2.22 Where several Council members, the CAO, and/or employees of the Municipality, or any combination thereof, attend the same meeting, conference or function, each shall make reasonable efforts to share a vehicle.

### **Vehicle Rentals**

2.23 The cost of rental of a vehicle shall be a reimbursable expense in instances where:

- 1) reasonable ground transportation services such as public transit, taxis or hotel shuttles are unavailable; or
  - 2) two or more Council members, the CAO, and/or employees of the Municipality, or any combination thereof, are traveling together, and it is more economical than the combined cost of other reasonable ground transportation.
- 2.24 Compact, economical vehicles must be used unless three or more persons are travelling together, the bulk or weight of goods being transported necessitates a larger vehicle, or a compact, economical vehicle is unavailable.
- 2.25 For the protection of the Claimant and the Municipality, Claimants must ensure that adequate insurance (collision, comprehensive and third-party liability insurance) is in place for all drivers by either renting the vehicle using a personal credit card with an insurance option, or by purchasing a policy from the rental agency. The applicable deductible must be the lowest available given the coverage described above.

### **Expense Claims**

- 2.26 Expense claims must be submitted on the form provided from time to time by the Municipality and shall be signed by the Claimant.
- 2.27 The business reason for each expense must be submitted with all expense claims and a detailed itemized receipt is required for all expense claims.
- 2.28 If no receipt is available, a written attestation signed by the Claimant must be submitted to explain why the receipt is unavailable, and a description itemizing and confirming the expenses must be provided. Debit or credit card transaction records are not acceptable as receipts.
- 2.29 Expenses incurred by one individual on behalf of another must be attributed to the individual for whom those expenses were incurred.
- 2.30 No expense claim shall be paid unless the claim is first approved for payment by authorized personnel. Before approving an expense claim, a Signing Authority must ensure that:
- 1) the claim is consistent with this policy;
  - 2) the expenses claimed were necessarily incurred in the performance of municipal business;
  - 3) appropriate receipts are provided to support the claim, and the claim documentation is appropriately filed;
  - 4) the expenses claimed have appropriate justification; and
  - 5) all requirements, as determined by the municipal audit committee, have been fulfilled.

- 2.31 In considering an expense claim for payment, a Signing Authority may request additional explanations, documentation or justification from the Claimant, and may refuse to approve any claim or expense that the Signing Authority decides is unreasonable or not in compliance with this policy.
- 2.32 The use of petty cash to pay an expense claim is prohibited.

### **Timeframe**

- 2.33 A claim for reimbursement of an expense shall be submitted for approval within thirty (30) days of the end of the month in which the expense was incurred.
- 2.34 Expenses must be submitted and charged to the year in which they occurred. Expenses cannot be carried forward to future years.
- 2.35 Claimants who charge for goods or services in a fiscal year must have received the goods or services from the vendor in that fiscal year.

### **Fraud, Misuse or Misappropriation of Municipal Funds**

- 2.36 Fraudulent irregularity, misuse or misappropriation of Municipal funds may result in disciplinary action up to and including termination of employment.
- 2.37 Suspicious activity and potential misuse of funds must be reported to the CAO or Council.

### **Reporting Requirements**

- 2.38 Pursuant to section 65A of the *Municipal Government Act*, the CAO shall ensure that the the Municipality does the following:
- 1) Within 90 days of the end of each fiscal quarter, prepares and posts an expense report on the Municipal website for the Warden, CAO (including an employee of the Municipality delegated any of the responsibilities or powers of the CAO pursuant to subsection 29(b) of the *Municipal Government Act*) and each member of Council on their expenses regarding the following:
    - a) Travel and travel related expenses, including transportation, accommodation and incidentals;
    - b) Meals;
    - c) Training and education.
  - 2) By September 30<sup>th</sup> of each year, prepares and files with the Minister of Municipal Affairs an annual summary report that summarizes the expense reports for the

preceding fiscal year, that is compliant with the requirements of the Department of Municipal Affairs and the requirements set out in the Financial Reporting and Accounting Manual.

**Review Requirements**

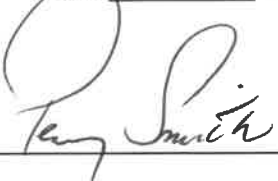
- 2.39 The Municipal Audit and Internal Control Committee shall review the expense annual summary report by October 31<sup>st</sup> of each year.
- 2.40 By the January 31<sup>st</sup> immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion by Council, either re-adopt the policy or amend the policy and adopt the policy as amended.

**Repeal**

- 2.41 Council and Non-Union Staff Travel Policy adopted by the Council of the Municipality of the District of Shelburne on January 22, 2018, is hereby repealed.

THIS IS TO CERTIFY that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Council and Staff Expense on the 27<sup>th</sup> day of May, 2019.

SIGNED this \_\_\_\_\_ day of \_\_\_\_\_, 2019.



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WARDEN PENNY SMITH



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CHIEF ADMINISTRATIVE OFFICER, TOM MACEWAN

Approved by Council: May 27, 2019

Effective Date: May 27, 2019



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	<b>292.41</b>	<b>238.99</b>	<b>531.40</b>
Councillor Doris Townsend	April	N/A	Ipad Monthly		5.21		5.21
	April	N/A	Office 365 - Email		19.29		19.29
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	Shelburne	Council Meeting				-
	April	Shelburne	Council Meeting		66.71		66.71
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 2</b>				-	<b>349.07</b>	<b>255.26</b>	<b>604.33</b>
Warden Penny Smith	April	N/A	Ipad Monthly		5.81		5.81
	April	N/A	Cell Monthly		46.53		46.53
	April	N/A	Office 365 - Email		19.29		19.29
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	N/A	AllNovaScotia Subscription			16.27	16.27
	April	Shelburne	Leadership Meeting				-
	April	Shelburne	Grade 5 Tour & Visit - Municipal Building				-
	April	Shelburne	Budget Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	Leadership Meeting/SCMHWA Meeting				-
	April	Shelburne	Leadership Meeting/Council Agenda Meeting				-
	April	Shelburne	Offshore Wind - NSFM/Council Meeting				-
	April	Shelburne	Leadership Meeting/SC Accessibility Meeting		76.24		76.24
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 3</b>				-	<b>327.43</b>	<b>238.99</b>	<b>566.42</b>
Councillor Sherry Thorburn Irvin	April	N/A	Office 365 - Email		19.29		19.29

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*

**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**APRIL 2024**

	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	Yarmouth	WCRL Union Negotiations		106.94		106.94
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 4</b>				-	<b>115.38</b>	<b>238.99</b>	<b>354.37</b>
Councillor Anthony Gosbee	April	N/A	Office 365 - Email		19.29		19.29
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	November	Shelburne	Council Meeting				-
	December	Shelburne	Arena Meeting				-
	December	Shelburne	Council Meeting		34.53		34.53
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 5</b>				-	<b>80.85</b>	<b>238.99</b>	<b>319.84</b>
Councillor Heidi Wagner	April	N/A	Office 365 - Email		19.29		19.29
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	Baddeck	NSFM Conference Hotel Deposit Refund		(139.64)		(139.64)
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 6</b>				-	<b>220.49</b>	<b>238.99</b>	<b>459.48</b>
Councillor Ronald Coole	April	N/A	Office 365 - Email		19.29		19.29
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	N/A	FCM Membership Dues			173.99	173.99
<b>District 7</b>				-	<b>220.51</b>	<b>255.23</b>	<b>475.74</b>
Deputy Warden Dale Richardson	April	N/A	Office 365 - Email		19.31		19.31
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	Insurance Policy			65.00	65.00
	March	N/A	Office 365 - Email (Jan-Mar)		61.56		61.56
	April	N/A	AllNovaScotia Subscription			16.27	16.27
	April	N/A	FCM Membership Dues			173.96	173.96
<b>CAO</b>				-	<b>176.58</b>	<b>884.34</b>	<b>1,060.92</b>
Warren MacLeod	April	N/A	Cell Monthly		36.94		36.94
	April	Baddeck	NSFM Conference Hotel Deposit		139.64		139.64
	April	N/A	AMANS Membership			344.14	344.14

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**APRIL 2024**

	April	N/A	AMANS Conference Fee		540.20	540.20
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**Total Monthly Expenses** 4,372.50

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councilor/CAO, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	<b>88.68</b>	-	<b>88.68</b>
Councillor Doris Townsend	May	N/A	Ipad Monthly		5.21		5.21
	May	N/A	Office 365 - Email		19.29		19.29
	May	Shelburne	Council Meeting				-
	June	Shelburne	First Responders Appreciation Service				
	June	Shelburne	Council Meeting				-
	June	Lockeport	Indigneous Expos/Cresnet Beach/VIC				
	June	Welum Park	Opening BBQ		203.82		203.82
	May	Baddeck	NSFM Conference Hotel Deposit Refund		(139.64)		(139.64)
<b>District 2</b>				<b>25.03</b>	<b>206.87</b>	<b>568.77</b>	<b>800.67</b>
Warden Penny Smith	May	N/A	Ipad Monthly		5.69		5.69
	May	N/A	Cell Monthly		42.25		42.25
	May	N/A	Office 365 - Email		19.29		19.29
	May	N/A	AllNovaScotia Subscription			16.27	16.27
	May	Baddeck	NSFM Conference - Hotel		139.64		139.64
	May	Baddeck	NSFM Conference Registration Fee			547.50	547.50
	May	Baddeck	NSFM Conference - Meals	25.03			25.03
	May	Baddeck	NSFM Conference Registration Offset Fee			5.00	5.00
<b>District 3</b>				-	<b>737.78</b>	<b>604.64</b>	<b>1,342.42</b>
Councillor Sherry Thorburn Irvin	May	N/A	Office 365 - Email		19.29		19.29
	May	Yarmouth	WCRL CUPE Negotiations		106.94		106.94
	May	Baddeck	NSFM Conference		471.91		471.91
	May	Baddeck	NSFM Conference - Hotel		139.64		139.64
	May	Baddeck	NSFM Conference Registration Fee			599.64	599.64
	May	Baddeck	NSFM Conference Registration Offset Fee			5.00	5.00
<b>District 4</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Anthony Gosbee	May	N/A	Office 365 - Email		19.29		19.29

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*

**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**May 2024**

<b>District 5</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Heidi Wagner	May	N/A	Office 365 - Email		19.29		19.29
<b>District 6</b>				-	<b>6.70</b>	<b>552.50</b>	<b>559.20</b>
Councillor Ronald Coole	May	N/A	Office 365 - Email		19.29		19.29
	April	Shelburne	Budget Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	RCMP Advisory Meeting				-
	April	Shelburne	Council Meeting		127.05		127.05
	May	Baddeck	NSFM Conference Hotel Deposit Refund		(139.64)		(139.64)
	May	Baddeck	NSFM Conference Registration Fee			547.50	547.50
	May	Baddeck	NSFM Conference Registration Offset Fee			5.00	5.00
<b>District 7</b>				<b>129.35</b>	<b>1,104.12</b>	<b>568.77</b>	<b>1,802.24</b>
Deputy Warden Dale Richardsor	May	N/A	Office 365 - Email		19.31		19.31
	May	Baddeck	NSFM Conference				-
	May	Shelburne	Council Meeting				-
	May	Bridgewater	Solar Project Meeting				-
	May	Shelburne	Chamber of Commerce Meeting		751.77		751.77
	May	Baddeck	NSFM Conference - Meals	23.99			23.99
	May	Baddeck	NSFM Conference - Meals	9.43			9.43
	May	Baddeck	NSFM Conference - Meals	16.98			16.98
	May	Baddeck	NSFM Conference - Meals	6.06			6.06
	May	Baddeck	NSFM Conference - Meals	19.59			19.59
	May	Baddeck	NSFM Conference - Meals	3.24			3.24
	April	Shelburne	Special Council Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	Community Garden Meeting				-
	April	Shelburne	Council Meeting		169.41		169.41
	May	N/A	AllNovaScotia Subscription			16.27	16.27
	May	Baddeck	NSFM Conference - Hotel		163.63		163.63
	May	Baddeck	NSFM Conference Registration Fee			547.50	547.50
	May	Baddeck	NSFM Conference - Meals	25.03			25.03
	May	Baddeck	NSFM Conference - Meals	25.03			25.03
	May	Baddeck	NSFM Conference Registration Offset Fee			5.00	5.00

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*

**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**May 2024**

CAO				152.70	1,672.48	552.50	2,377.68
Warren MacLeod	May	N/A	Cell Monthly		36.97		36.97
	March	Liverpool	CAO Meeting - Queens		32.96		32.96
	April	Barrington	Meeting with Fire Services Coordinator				-
	May	Barrington	CAO Meeting - Barrington				-
	May	Baddeck	NSFM Conference				-
	May	Baddeck	NSFM Conference		648.00		648.00
	May	Baddeck	NSFM Conference - Meals	14.37			14.37
	May	Baddeck	NSFM Conference - Meals	48.97			48.97
	May	Baddeck	NSFM Conference - Meals	10.80			10.80
	May	Baddeck	NSFM Conference - Hotel		165.20		165.20
	May	Baddeck	NSFM Conference - Meals	3.00			3.00
	May	Baddeck	NSFM Conference - Meals	25.50			25.50
	May	Clarks Harbour	Leadership Meeting				-
	May	Clare	Clare Medical Clinic Tour				-
	May	Yarmouth	Nova Scotia Power Meeting				-
	May	Fox Harbour	AMANS Conference				-
	May	Bridgewater	Solar Project Tour & Meeting		789.35		789.35
	May	N/A	NSFM Conference Registration Fee			547.50	547.50
	May	N/A	NSFM Conference - Meals	25.03			25.03
	May	N/A	NSFM Conference - Meals	25.03			25.03
May	N/A	NSFM Conference Registration Offset Fee			5.00	5.00	

**Total Monthly Expenses 7,009.47**

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councilor/CAO, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				\$ -	\$ 24.50	\$ 52.03	\$ 76.53
Councillor Doris Townsend	June	N/A	Ipad Monthly		5.21		5.21
	June	N/A	Municipal Shirts			52.03	52.03
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 2</b>				<b>60.58</b>	<b>947.93</b>	<b>68.30</b>	<b>1,076.81</b>
Warden Penny Smith	June	N/A	Ipad Monthly		6.07		6.07
	June	N/A	Cell Monthly		47.99		47.99
	May	Shelburne	SMILES Campaign/C&U Premises Meeting				-
	May	Shelburne	Municipal Matters/Tour of Building - N Pippy				-
	May	Shelburne	Roseway Hospital Event - D Imaging/Ladies Auzillary Contribution				-
	May	Shelburne	Leadership Meeting				-
	May	Baddeck	NSFM Conference				-
	May	Shelburne	SACC AGM				-
	May	Shelburne	Roseway Manor - F/S				-
	May	Clarks Harbour	Leadership Meeting				-
	May	Shelburne	SCEEMO Meeting				-
	May	Lake Road	NSCC - Simulator Announcement				-
	May	Shelburne	Municipal Matters/Council Meeting				-
			Offshore Wind - Public Session/Roseway Manor Board Meeting				-
	May	Shelburne	Solar Project - Site Visit/Lorin Hesse				-
	May	Oak Hill	Wildfire Event				-
			Leadership Meeting/SACC Meeting - Healthcare/Barrington Lake Wildfire - Red Cross/SC Accessibility Meeting				-
	May	Shelburne					-
	May	Lake Road	Roseway Hospital Foundation Meeting				-
	May	Shelburne	SACC/P Frampton Meeting		874.58		874.58
	May	Baddeck	NSFM Conference - Meals	52.94			52.94

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**

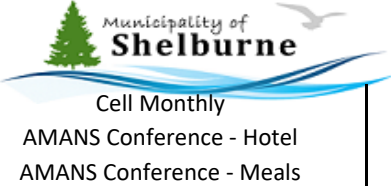


**June 2024**

	May	Baddeck	NSFM Conference - Meals	7.64			7.64
	June	N/A	Municipal Shirts			52.03	52.03
	June	N/A	AllNovaScotia Subscription			16.27	16.27
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 3</b>				-	<b>19.29</b>	<b>52.03</b>	<b>71.32</b>
Councillor Sherry Thorburn Irvin	June	N/A	Municipal Shirts			52.03	52.03
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 4</b>				-	<b>94.47</b>	<b>52.03</b>	<b>146.50</b>
Councillor Anthony Gosbee	June	N/A	Municipal Shirts			52.03	52.03
	April	Shelburne	Budget Meeting				-
	May	Upper Ohio	Fireman's Meeting				-
	June	Upper Ohio	Fireman's Meeting				-
	June	Shelburne	Council Meeting				-
	June	Shelburne	Arena Meeting				-
	June	Upper Clyde	Welum Park Kickoff				-
	June	Shelburne	Council Meeting		75.18		75.18
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 5</b>				-	<b>19.29</b>	<b>52.03</b>	<b>71.32</b>
Councillor Heidi Wagner	June	N/A	Municipal Shirts			52.03	52.03
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 6</b>				-	<b>82.82</b>	<b>52.03</b>	<b>134.85</b>
Councillor Ronald Coole	June	N/A	Municipal Shirts			52.03	52.03
	May	Shelburne	Arena Meeting				-
	May	Shelburne	Council Meeting		63.53		63.53
	June	N/A	Office 365 - Email		19.29		19.29
<b>District 7</b>				-	<b>284.01</b>	<b>68.28</b>	<b>352.29</b>
Deputy Warden Dale Richardson	June	N/A	Municipal Shirts			52.01	52.01
	June	N/A	AllNovaScotia Subscription			16.27	16.27
	May	Shelburne	Chamber of Commerce Meeting				-
	June	Shelburne	Council Meeting				-
	June	Shelburne	Municipal Business				-
	June	Upper Clyde	Welum Park Kickoff				-
	June	Shelburne	Fire Advisory Meeting				-
	June	Shelburne	Council Meeting		264.70		264.70
	June	N/A	Office 365 - Email		19.31		19.31
<b>CAO</b>				<b>108.85</b>	<b>757.29</b>	<b>-</b>	<b>866.14</b>

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**June 2024**

Warren MacLeod	June	N/A	Cell Monthly		36.94	36.94
	June	Fox Harbour	AMANS Conference - Hotel		720.35	720.35
	June	Fox Harbour	AMANS Conference - Meals	108.85		108.85
<b>Total Monthly Expenses</b>						<b><u>2,795.76</u></b>

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councilor/CAO, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	<b>126.15</b>	-	<b>126.15</b>
Councillor Doris Townsend	July	N/A	Ipad Monthly		5.21		5.21
	July	N/A	Office 365 - Email		19.29		19.29
	July	Shelburne	Council Meeting				-
	July	Shelburne	Dock Street Days				-
	July	Shelburne	Council Meeting		101.65		101.65
<b>District 2</b>				-	<b>635.68</b>	<b>16.27</b>	<b>651.95</b>
Warden Penny Smith	July	N/A	Ipad Monthly		5.21		5.21
	July	N/A	Cell Monthly		48.42		48.42
	July	N/A	Office 365 - Email		19.29		19.29
	June	Shelburne	Wildfire (Hearts) Tribute				-
	June	Sherose Island	Wildfire (FF/V) Tribute				-
	June	Shelburne	NSH Stakeholders Meeting				-
	June	Shelburne	Personnel Meeting				-
	June	Yarmouth	NSCC Convocation				-
	June	Sandy Point	NSCC Event - Students from Germany				-
	June	Argyle	SW Nova FM Graduates Event				-
	June	Shelburne	Leadership Meeting				-
	June	Shelburne	Council Meeting				-
	June	Shelburne	Leadership Meeting				-
	June	Shelburne	Economic Development Meeting				-
	June	Shelburne	Accessibility Workshop				-
	June	Lockeport	National Indigeneous Day				-
	June	Welshtown	Welkum Park Kickoff/40th Anniversary Event				-
	June	Lockeport	CBDC AGM				-
	June	Lockeport	SC Leadership Meeting/Council Meeting				-
	June	Lockeport	LRHS Graduation				-
	June	Shelburne	Martin Fudge Event		459.00		459.00
	June	N/A	AllNovaScotia Subscription			16.27	16.27
	July	Shelburne	Council Meeting				-
	July	Shelburne	Sign Cheques				-
	July	Shelburne	Leadership Meeting/SCMHWA Meeting				-

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**July 2024**

	July	Shelburne	SC Leadership Meeting				-	
	July	Shelburne	SACC Meeting				-	
	July	Shelburne	Council Meeting				-	
	July	Lockeport	Harmony Bazaar - Remarks				-	
	July	Shelburne	Leadership Meeting		103.76		103.76	
<b>District 3</b>				-	<b>19.29</b>	-	<b>19.29</b>	
Councillor Sherry Thorburn Irvine	July	N/A	Office 365 - Email		19.29		19.29	
<b>District 4</b>				-	<b>19.29</b>	-	<b>19.29</b>	
Councillor Anthony Gosbee	July	N/A	Office 365 - Email		19.29		19.29	
<b>District 5</b>				-	<b>19.29</b>	-	<b>19.29</b>	
Councillor Heidi Wagner	July	N/A	Office 365 - Email		19.29		19.29	
<b>District 6</b>				-	<b>158.00</b>	-	<b>158.00</b>	
Councillor Ronald Coole	July	N/A	Office 365 - Email		19.29		19.29	
	June	Shelburne	Council Meeting				-	
	June	Shelburne	Accessibility Workshop				-	
	June	Welshtown	Welkum Park Kickoff				-	
	June	Shelburne	Council Meeting		138.71		138.71	
<b>District 7</b>				-	<b>19.31</b>	<b>16.27</b>	<b>35.58</b>	
Deputy Warden Dale Richardson	July	N/A	Office 365 - Email		19.31		19.31	
	June	N/A	AllNovaScotia Subscription			16.27	16.27	
<b>CAO</b>				-	<b>36.95</b>	<b>547.86</b>	<b>584.81</b>	
Warren MacLeod	July	N/A	Cell Monthly		36.95		36.95	
	July	N/A	AMA Conference Registration Fee			547.86	547.86	
<b>Total Monthly Expenses</b>							<b>\$</b>	<b><u>1,614.36</u></b>

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	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	<b>121.91</b>	-	<b>121.91</b>
Councillor Doris Townsend	August	N/A	Ipad Monthly		5.21		5.21
	August	N/A	Office 365 - Email		19.29		19.29
	August	Barrington	75th Celebrations of Cape Sable Causeway				-
	August	Shelburne	CAO Review				-
	August	Shelburne	CAO Review		97.41		97.41
<b>District 2</b>				-	<b>73.00</b>	<b>32.54</b>	<b>105.54</b>
Warden Penny Smith	August	N/A	Ipad Monthly		5.31		5.31
	August	N/A	Cell Monthly		48.40		48.40
	August	N/A	Office 365 - Email		19.29		19.29
	August	N/A	AllNovaScotia Subscription			16.27	16.27
	July	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Sherry Thorburn Irvine	August	N/A	Office 365 - Email		19.29		19.29
<b>District 4</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Anthony Gosbee	August	N/A	Office 365 - Email		19.29		19.29
<b>District 5</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Heidi Wagner	August	N/A	Office 365 - Email		19.29		19.29
<b>District 6</b>				-	<b>114.58</b>	-	<b>114.58</b>
Councillor Ronald Coole	August	N/A	Office 365 - Email		19.29		19.29
	July	Shelburne	Audit Committee Meeting				-
	July	Shelburne	RCMP Meeting				-
	July	Shelburne	Council Meeting		95.29		95.29
<b>District 7</b>				-	<b>188.72</b>	<b>32.54</b>	<b>221.26</b>
Deputy Warden Dale Richardson	August	N/A	Office 365 - Email		19.31		19.31
	July	Shelburne	Community Well Meeting				-
	July	Shelburne	Council Meeting				-
	July	Shelburne	Sign Documents				-
	July	Shelburne	Council Meeting		169.41		169.41
	August	N/A	AllNovaScotia Subscription			16.27	16.27
	July	N/A	AllNovaScotia Subscription			16.27	16.27
<b>CAO</b>				-	<b>36.94</b>	-	<b>36.94</b>
Warren MacLeod	August	N/A	Cell Monthly		36.94		36.94

**Total Monthly Expenses 658.10**

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	24.50	-	24.50
Councillor Doris Townsend	September	N/A	Ipad Monthly		5.21		5.21
	September	N/A	Office 365 - Email		19.29		19.29
<b>District 2</b>				-	348.59	16.27	364.86
Warden Penny Smith	September	N/A	Ipad Monthly		5.33		5.33
	September	N/A	Cell Monthly		265.21		265.21
	September	N/A	Office 365 - Email		19.29		19.29
	August	Shelburne	Council - Personnel Meeting				-
	August	Shelburne	Council - Personnel Meeting/Community Garden Meeting				-
	August	Shelburne	Leadership Meeting				-
	August	Barrington	Personnel Meeting/SC Leadership Meeting		58.76		58.76
	September	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				-	19.29	-	19.29
Councillor Sherry Thorburn Irvine	September	N/A	Office 365 - Email		19.29		19.29
<b>District 4</b>				-	19.29	-	19.29
Councillor Anthony Gosbee	September	N/A	Office 365 - Email		19.29		19.29
<b>District 5</b>				-	19.29	-	19.29
Councillor Heidi Wagner	September	N/A	Office 365 - Email		19.29		19.29
<b>District 6</b>				-	82.82	-	82.82
Councillor Ronald Coole	September	N/A	Office 365 - Email		19.29		19.29
	August	Shelburne	CAO Review				-
	August	Shelburne	CAO Review		63.53		63.53
<b>District 7</b>				-	104.02	16.27	120.29
Deputy Warden Dale Richardson	September	N/A	Office 365 - Email		19.31		19.31
	August	Shelburne	Special Council Meeting				-
	August	Shelburne	Special Council Meeting		84.71		84.71
	September	N/A	AllNovaScotia Subscription			16.27	16.27
<b>CAO</b>				-	686.00	-	686.00
Warren MacLeod	September	N/A	Cell Monthly		36.94		36.94
	June	Windsor	Meeting with Planners				-
	June	Barrington	Meeting with Barrington CAO				-
	June	Lockeport	Leadership Meeting				-

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**September 2024**

August	Liverpool	Meeting with Lunenburg Planner		-
September	Bridgewater	Solar Meeting		-
September	Clarks Harbour	Leadership Meeting		-
September	Mahone Bay	Solar Farm Visit	649.06	649.06
<b>Total Monthly Expenses</b>				<b><u>1,336.34</u></b>

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councilor/CAO, not necessarily when incurred.*

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	24.50	-	24.50
Councillor Doris Townsend	October	N/A	Ipad Monthly		5.21		5.21
	October	N/A	Office 365 - Email		19.29		19.29
<b>District 2</b>				17.00	498.59	16.27	531.86
Warden Penny Smith	October	N/A	Cell Monthly		48.43		48.43
	October	N/A	Ipad Monthly		5.22		5.22
	October	N/A	Office 365 - Email		19.29		19.29
	September	Shelburne	Community Well Meeting				-
	September	Birchtown	BLHC - RCMP Apology SC Community/NSH Stakeholder Meeting				-
	September	Clarks Harbour	SC Leadership Meeting				-
	September	Shelburne	Council Meeting				-
	September	Shelburne	Leadership Meeting & SCMHW Meeting				-
	September	Truro	Provincial Volunteer Reception	17.00			17.00
	September	Shelburne	Roseway Manor Board Meeting				-
	September	Shelburne	Accessibility Advisory Committee Meeting		425.65		425.65
	October	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				-	126.23	-	126.23
Councillor Sherry Thorburn Irvine	October	N/A	Office 365 - Email		19.29		19.29
	September	Yarmouth	WCRL Board Meeting		106.94		106.94
<b>District 4</b>				-	19.29	-	19.29
Councillor Anthony Gosbee	October	N/A	Office 365 - Email		19.29		19.29
<b>District 5</b>				-	19.29	-	19.29
Councillor Heidi Wagner	October	N/A	Office 365 - Email		19.29		19.29
<b>District 6</b>				-	146.34	-	146.34
Councillor Ronald Coole	October	N/A	Office 365 - Email		19.29		19.29
	September	Shelburne	Hospital Committee Meeting & Council Meeting				-
	September	Shelburne	Council Meeting				-
	October	Shelburne	Council Meeting				-
	October	Shelburne	RCMP Meeting		127.05		127.05
<b>District 7</b>				-	146.36	16.27	162.63
Deputy Warden Dale Richardson	October	N/A	Office 365 - Email		19.31		19.31
	September	Shelburne	Council Meeting				-

Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.

**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**October 2024**

	September	Shelburne	Fire Advisory Committee Meeting			-
	September	Shelburne	Council Meeting	127.05		127.05
	October	N/A	AllNovaScotia Subscription		16.27	16.27
<b>CAO</b>				<b>-</b>	<b>54.95</b>	<b>184.00</b>
Warren MacLeod	October	N/A	Cell Monthly	36.96		36.96
	October	N/A	Hotel Reservation Service Fee	17.99		17.99
	October	N/A	CAMA Membership Fee		184.00	184.00
<b>Total Monthly Expenses</b>					<b>\$</b>	<b><u>1,269.09</u></b>

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	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	<b>310.16</b>	-	<b>310.16</b>
Councillor Paula Sutherland	November	N/A	Ipad Monthly		5.21		5.21
	November	N/A	Office 365 - Email		19.29		19.29
	November	Halifax	Council Orientation - Hotel		285.66		285.66
<b>District 2</b>				-	<b>111.01</b>	<b>16.27</b>	<b>127.28</b>
Warden Penny Smith	November	N/A	Cell Monthly		48.39		48.39
	November	N/A	Ipad Monthly		5.21		5.21
	November	N/A	Office 365 - Email		19.29		19.29
	October	Shelburne	Planning Meeting				-
	October	Shelburne	Planning Meeting & Council Meeting				-
	October	Shelburne	Town of Shelburne Open House & Community Garden Meeting				-
	October	Shelburne	Sign Tax Sale Deeds		38.12		38.12
	November	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				-	<b>534.65</b>	-	<b>534.65</b>
Councillor Sherry Thorburn Irvine	November	N/A	Office 365 - Email		19.29		19.29
	November	Halifax	Council Orientation		225.10		225.10
	November	Halifax	Council Orientation - Hotel		290.26		290.26
<b>District 4</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Anthony Gosbee	November	N/A	Office 365 - Email		19.29		19.29
<b>District 5</b>				<b>11.45</b>	<b>1,248.79</b>	<b>16.27</b>	<b>1,276.51</b>
Deputy Warden Heidi Wagner	November	N/A	Office 365 - Email		19.29		19.29
	November	N/A	AllNovaScotia Subscription			16.27	16.27
	November	West Green Harbour	Blessing of the Fleet				-
	November	Halifax	NSFM Conference	11.45	1,229.50		1,240.95
<b>District 6</b>				-	<b>19.29</b>	-	<b>19.29</b>
Councillor Ronald Coole	November	N/A	Office 365 - Email		19.29		19.29
<b>District 7</b>				-	<b>465.06</b>	-	<b>465.06</b>
Councillor Dale Richardson	November	N/A	Office 365 - Email		19.31		19.31
	October	Shelburne	LUB Meeting				-
	October	Shelburne	LUB Meeting & Council Meeting				-
	October	Shelburne	Sign Cheques		127.06		127.06
	November	Halifax	Council Orientation - Hotel		318.69		318.69

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**November 2024**

<b>CAO</b>						<b>36.94</b>	<b>-</b>	<b>36.94</b>
Warren MacLeod	November	N/A	Cell Monthly		-	36.94		36.94

**Total Monthly Expenses \$ 2,789.18**

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	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				<b>54.71</b>	<b>24.50</b>	<b>-</b>	<b>79.21</b>
Councillor Paula Sutherland	December	N/A	Ipad Monthly		5.21		5.21
	December	N/A	Office 365 - Email		19.29		19.29
	December	Shelburne	Council Christmas Dinner	54.71			54.71
<b>District 2</b>				<b>54.71</b>	<b>1,402.92</b>	<b>803.41</b>	<b>2,261.04</b>
Warden Penny Smith	December	N/A	Ipad Monthly		5.21		5.21
	December	N/A	Cell Monthly		48.41		48.41
	December	N/A	Office 365 - Email		19.29		19.29
	November	Shelburne	SRHS Remembrance Day Event				-
	November	Shelburne	Remembrance Day Service				-
	November	Shelburne	Council Orientation				-
	November	Shelburne	Council Meeting				-
	November	Shelburne	MPS & LUB Review with Planner				-
	November	Lockeport	SC Leadership Meeting				-
	November	Shelburne	Council Orientation				-
	November	Halifax	NSFM Conference		310.76		310.76
	November	Halifax	NSFM Conference - Hotel Charges		1,019.25		1,019.25
	November	Halifax	NSFM Conference Registration Fees			787.14	787.14
	December	Shelburne	Council Christmas Dinner	54.71			54.71
	December	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				<b>54.71</b>	<b>323.57</b>	<b>875.79</b>	<b>1,254.07</b>
Councillor Sherry Thorburn Irvin	December	N/A	Office 365 - Email		19.29		19.29
	November	Halifax	NSFM Conference Registration Fees			875.79	875.79
	November	Halifax	NSFM Conference - Hotel Charges		304.28		304.28
	December	Shelburne	Council Christmas Dinner	54.71			54.71
<b>District 4</b>				<b>54.71</b>	<b>1,133.71</b>	<b>875.79</b>	<b>2,064.21</b>
Councillor Anthony Gosbee	December	N/A	Office 365 - Email		19.29		19.29
	July	Shelburne	Arena Meeting				-
	July	Shelburne	Council Meeting				-
	July	Shelburne	Council Meeting				-
	September	Shelburne	Arena Meeting				-

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**MONTHLY TRAVEL REPORT AND EXPENSE**  
**WARDEN, COUNCIL and CAO**



**December 2024**

	September	Shelburne	Council Meeting				-
	October	Shelburne	LUB Meeting				-
	October	Shelburne	Council Meeting				-
	November	Upper Ohio	Complaints of Road				-
	November	Shelburne	Orientation Session				-
	November	Shelburne	Arena Meeting				-
	November	Shelburne	Orientation Session				-
	November	Halifax	NSFM Conference		444.18		444.18
	November	Halifax	NSFM Conference - Hotel Charges		670.24		670.24
	November	Halifax	NSFM Conference Registration Fees			875.79	875.79
	December	Shelburne	Council Christmas Dinner	54.71			54.71
<b>District 5</b>				<b>54.71</b>	<b>19.29</b>	<b>803.42</b>	<b>877.42</b>
Deputy Warden Heidi Wagner	December	N/A	Office 365 - Email		19.29		19.29
	November	Halifax	NSFM Conference Registration Fees			787.15	787.15
	December	N/A	AllNovaScotia Subscription			16.27	16.27
	December	Shelburne	Council Christmas Dinner	54.71			54.71
<b>District 6</b>				<b>9.25</b>	<b>1,411.36</b>	<b>787.14</b>	<b>2,207.75</b>
Councillor Ronald Coole	December	N/A	Office 365 - Email		19.29		19.29
	November	Shelburne	Council Meeting				-
	November	Shelburne	LUB Meeting				-
	November	Shelburne	Council Orientation				-
	November	Halifax	NSFM Conference	9.25	326.11		335.36
	November	Halifax	NSFM Conference - Hotel Charges		1,065.96		1,065.96
	November	Halifax	NSFM Conference Registration Fees			787.14	787.14
<b>District 7</b>				<b>132.03</b>	<b>366.60</b>	<b>-</b>	<b>498.63</b>
Councillor Dale Richardson	December	N/A	Office 365 - Email		19.31		19.31
	November	Halifax	Council Orientation	77.31			77.31
	November	Shelburne	Council Meeting				-
	November	Shelburne	LUB/MPS Meeting		347.29		347.29
	December	Shelburne	Council Christmas Dinner	54.72			54.72
<b>CAO</b>				<b>86.35</b>	<b>2,316.43</b>	<b>787.14</b>	<b>3,189.92</b>
Warren MacLeod	December	N/A	Cell Monthly		36.96		36.96
	September	Clarks Harbour	Leadership Meeting				-
	October	Yarmouth	Coastal Protection Meeting				-

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**December 2024**

October	Pubnico	Pubnico Windfarm			-
October	Barrington	Meet Warden to Sign Documents			-
October	Canoe Lake	Canoe Lake Wind Farm			-
October	Barrington	REMO Meeting			-
November	Clyde River	Meeting with Town CAO			-
November	Lockeport	Leadership Meeting			-
November	Halifax	NSFM Conference			-
November	Shelburne	NSFM Conference - Return			-
December	Gunning Cove	MPS & LUB Meeting			-
December	Lockeport	MPS & LUB Meeting			-
December	Digby	SW AMANS Meeting			-
December	Barrington	REMO Meeting		1,127.11	1,127.11
December	N/A	Reimbursement for Personal Charges	(46.07)		(46.07)
December	N/A	NSFM Conference Registration Fees			787.14
December	Halifax	NSFM Conference - Meals	74.99		74.99
December	Halifax	NSFM Conference - Hotel Charges		962.58	962.58
December	Halifax	NSFM Conference - Meals	57.43		57.43
December	Antigonish	Economic Development Meeting with Hydrogen Company		189.78	189.78
<b>Total Monthly Expenses</b>					<b>\$ 12,432.25</b>

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	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				<b>20.78</b>	<b>128.70</b>	<b>213.22</b>	<b>362.70</b>
Councillor Paula Sutherland	January	N/A	Ipad Monthly		(2.61)		(2.61)
	January	N/A	Office 365 - Email		19.29		19.29
	January	Shelburne	Council Orientation Tours	20.78			20.78
	January	Shelburne	Council Meeting				-
	January	Shelburne	RCMP Advisory Board Meeting				-
	January	Shelburne	Council Orientation Tours				-
	January	Shelburne	Organizational Review/Council Meeting		112.02		112.02
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 2</b>				<b>20.78</b>	<b>158.15</b>	<b>229.49</b>	<b>408.42</b>
Warden Penny Smith	January	N/A	Ipad Monthly		5.21		5.21
	January	N/A	Cell Monthly		48.42		48.42
	January	N/A	Office 365 - Email		19.29		19.29
	January	Shelburne	Council Orientation Tours	20.78			20.78
	January	N/A	AllNovaScotia Subscription			16.27	16.27
	December	Shelburne	SC/NSH Stakeholder Meeting & MPS/LUB Meeting				-
	December	Gunning Cove	MPS/LUB Meeting				-
	December	Lockeport	MPS/LUB Meeting				-
	December	Shelburne	Roseway Manor Board Meeting				-
	December	Shelburne	Miracle on Dock Street				-
	December	Shelburne	Council Meeting		85.23		85.23
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 3</b>				<b>20.78</b>	<b>472.08</b>	<b>213.22</b>	<b>706.08</b>
Councillor Sherry Thorburne Irvine	January	N/A	Office 365 - Email		19.29		19.29
	November	Halifax	NSFM Conference				-
	December	Yarmouth	WCRL Quarterly Meeting		225.15		225.15
	January	Wolfville	Councillor Training		227.64		227.64
	January	Shelburne	Council Orientation Tours	20.78			20.78
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 4</b>				<b>20.78</b>	<b>19.29</b>	<b>213.22</b>	<b>253.29</b>
Councillor Anthony Gosbee	January	N/A	Office 365 - Email		19.29		19.29
	January	Shelburne	Council Orientation Tours	20.78			20.78
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 5</b>				<b>-</b>	<b>56.35</b>	<b>229.49</b>	<b>285.84</b>
Deputy Warden Heidi Wagner	January	N/A	Office 365 - Email		19.29		19.29
	January	N/A	AllNovaScotia Subscription			16.27	16.27

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**MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO**



**January 2025**

	January	Barrington	Leadership Meeting		37.06		37.06
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 6</b>				<b>20.78</b>	<b>51.06</b>	<b>213.22</b>	<b>285.06</b>
Councillor Ronald Coole	January	N/A	Office 365 - Email		19.29		19.29
	December	Shelburne	Council Meeting		31.77		31.77
	January	Shelburne	Council Orientation Tours	20.78			20.78
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>District 7</b>				<b>20.77</b>	<b>104.03</b>	<b>213.22</b>	<b>338.02</b>
Councillor Dale Richardson	January	N/A	Office 365 - Email		19.32		19.32
	December	Shelburne	Council Meeting				-
	December	Shelburne	Special Council Meeting		84.71		84.71
	January	Shelburne	Council Orientation Tours	20.77			20.77
	January	N/A	NSFM Dues & AMANS Professional Services			213.22	213.22
<b>CAO</b>				<b>-</b>	<b>36.94</b>	<b>213.25</b>	<b>250.19</b>
Warren MacLeod	January	N/A	Cell Monthly		36.94		36.94
	January	N/A	NSFM Dues & AMANS Professional Services			213.25	213.25
<b>Total Monthly Expenses</b>						<b>\$</b>	<b>2,889.60</b>

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>				-	19.29	-	19.29
Councillor Paula Sutherland	February	N/A	Office 365 - Email		19.29		19.29
<b>District 2</b>				-	351.20	16.27	367.47
Warden Penny Smith	February	N/A	Ipad Monthly		5.21		5.21
	February	N/A	Cell Monthly		48.76		48.76
	February	N/A	Office 365 - Email		19.29		19.29
	January	Shelburne	Leadership Meeting				-
	January	Shelburne	Council Meeting				-
	January	Shelburne	RHCF Meeting				-
	January	Shelburne	Leadership Meeting				-
	January	Barrington	SC Leadership Meeting/Audit Committee Meeting				-
	January	Shelburne	Council Orientation Tours				-
	January	Shelburne	Leadership Meeting/SCMHWA AGM				-
	January	Yarmouth	Code of Conduct Session				-
	January	Shelburne	Organizational Review Meeting/Council Meeting				-
	January	Shelburne	Roseway Manor Board Meeting				-
	January	Shelburne	Meeting with MLA				-
	January	Shelburne	Leadership Meeting				-
	January	Shelburne	Region 6 Meeting				-
	January	Shelburne	SCEEMO Meeting		277.94		277.94
	February	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 3</b>				-	19.29	-	19.29
Councillor Sherry Thorburne Irvine	February	N/A	Office 365 - Email		19.29		19.29
<b>District 4</b>				-	172.82	-	172.82
Councillor Anthony Gosbee	February	N/A	Office 365 - Email		19.29		19.29
	December	Shelburne	High School MPS/LUB				-
	December	Gunning Cove	MPS/LUB				-
	December	Shelburne	Arena Meeting				-
	January	Birchtown	Council Tour				-
	January	Shelburne	Port Committee				-
	January	Shelburne	Fire Department Meeting				-
	January	Shelburne	Council Meeting				-
	February	Upper Ohio	Fire Department Meeting				-

Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.

**MONTHLY TRAVEL REPORT AND EXPENSE**  
**WARDEN, COUNCIL and CAO**



**February 2025**

	February	Shelburne	Announcement of Sustainable Monies			-	-
	February	Shelburne	Arena Meeting			-	-
	February	Shelburne	Council Meeting		153.53		153.53
<b>District 5</b>				-	<b>77.52</b>	<b>16.27</b>	<b>93.79</b>
Deputy Warden Heidi Wagner	February	N/A	Office 365 - Email		19.29		19.29
	February	N/A	AllNovaScotia Subscription			16.27	16.27
	February	Clarks Harbour	Leadership Meeting		58.23		58.23
<b>District 6</b>				-	<b>58.47</b>	-	<b>58.47</b>
Councillor Ronald Coole	February	N/A	Office 365 - Email		19.29		19.29
	January	Shelburne	Council Orientation Tours		39.18		39.18
							-
							-
<b>District 7</b>					<b>19.31</b>	-	<b>19.31</b>
Councillor Dale Richardson	February	N/A	Office 365 - Email		19.31		19.31
<b>CAO</b>				-	<b>323.73</b>	-	<b>323.73</b>
Warren MacLeod	February	N/A	Cell Monthly		36.94		36.94
	May	Whitepoint	Room Booking for AMA Spring Conference		286.79		286.79
<b>Total Monthly Expenses</b>						<b>\$</b>	<b>1,074.17</b>

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councilor/CAO, not necessarily when incurred.*



		Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
<b>District 1</b>							
Councillor Paula Sutherland	March	N/A	Office 365 - Email	-	19.29	-	19.29
<b>District 2</b>							
Warden Penny Smith	March	N/A	Ipad Monthly		5.21		5.21
	March	N/A	Cell Monthly		58.85		58.85
	March	N/A	Office 365 - Email		19.29		19.29
	February	Shelburne	Tax Sale Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Roseway Manor Site Visit		38.12		38.12
	March	N/A	AllNovaScotia Subscription			16.27	16.27
	March	Shelburne	SC/NSH Stakeholder Meeting				-
	March	Shelburne	Budget Workshop				-
	March	Sandy Point	Former Base Property Meeting				-
	March	Birchtown	International Women's Day Event				-
	March	Shelburne	Leadership Meeting/Sign Cheques				-
	March	Shelburne	Council Meeting				-
	March	Shelburne	Healthcare Meeting				-
	March	Shelburne	Organizational Review Meeting/Budget Workshop				-
	March	Shelburne	SC Leadership Meeting/Special Council Meeting				-
	March	Shelburne	Budget Workshop/Council Meeting				-
	March	Sandy Point	Roseway Manor - Sign Documents	10.38	123.36		133.74
<b>District 3</b>							
Councillor Sherry Thorburne Irvine	March	N/A	Office 365 - Email	-	19.29	-	19.29
	March	Yarmouth	WCRL Quarterly Meeting		106.94		106.94
<b>District 4</b>							
Councillor Anthony Gosbee	March	N/A	Office 365 - Email	-	19.29	-	19.29
<b>District 5</b>							
Deputy Warden Heidi Wagner	March	N/A	Office 365 - Email		19.29		19.29
	March	N/A	AllNovaScotia Subscription			16.27	16.27
<b>District 6</b>							
Councilor Ronald Coole	March	N/A	Office 365 - Email	-	19.29	-	19.29
	February	Lockeport	Accessibility Committee Meeting		31.77		31.77

Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.

MONTHLY TRAVEL REPORT AND EXPENSE  
WARDEN, COUNCIL and CAO



March 2025

District 7				-	545.01	-	545.01
Councillor Dale Richardson	March	N/A	Office 365 - Email		19.31		19.31
	February	Shelburne	Special Tax Sale Council Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Streetlight Conversion Workshop		169.41		169.41
	January	Shelburne	Council Meeting				-
	January	Shelburne	Council Orientation Tours				-
	January	Shelburne	Council Meeting		127.05		127.05
	March	Shelburne	Budget Workshop				-
	March	Liverpool	Region 6 Committee Meeting				-
	March	Shelburne	Council Meeting				-
	March	Shelburne	Budget Workshop/Organizational Review Meeting				-
	March	Shelburne	Special Council Meeting		229.24		229.24
CAO				-	(41.85)	-	(41.85)
Warren MacLeod	March	N/A	Cell Monthly		39.00		39.00
	May	Whitepoint	Reallocate Hotel Expense to Prepaid		(286.79)		(286.79)
	January	Barrington	Leadership Meeting				-
	February	Clarks Harbour	Leadership Meeting				-
	March	Yarmouth	Acadia First Nation		205.94		205.94
<b>Total Monthly Expenses</b>					<b>\$</b>		<b>1,026.07</b>

*Training includes professional development, membership dues, conference fees and skills development. Meals are meals incurred while traveling. Travel and miscellaneous includes accommodations, parking, kilometers, insurance, iPad monthly fees, cell phone monthly fees, email office 365, etc. Expenses will be reported in the month the expense claim is paid to the Councillor/CAO, not necessarily when incurred.*

**POLICY PURPOSE**

- 28.1 It shall be the policy of the Municipality of the District of Shelburne to provide direction and guidance with respect to the appropriate expensing of necessary hospitality expenses that support government's objectives.
- 28.2 To ensure hospitality is offered in an accountable, economical and consistent manner in the facilitation of government business and/or for reasons of diplomacy, protocol, business development or promotional advocacy.
- 28.3 To ensure taxpayers' dollars are used prudently and responsibly with a focus on accountability and transparency.

**POLICY AUTHORITY**

- 28.4 Pursuant to the *Municipal Government Act* of Nova Scotia, each municipality shall adopt a hospitality policy.

**POLICY DETAILS**

- 28.5 Expense Authorization:
- a) All hospitality events require prior authorization on the Municipality's Hospitality Expense Authorization form.
  - b) A request for prior authorization for hospitality events requires the following information:
    - i. rationale/purpose of the event;
    - ii. estimated numbers of attendees and their respective affiliations;
    - iii. if alcohol is to be provided at the event, the reasons that the provision of alcohol is appropriate and warranted in the circumstances;
    - iv. estimated itemized costs including gratuities and supplementary expenses, broken down into categories of meals, gifts, meeting space and other.
  - c) Requests for hospitality events shall be reviewed by either the CAO or their designate, or Council, who shall consider the value and benefit of the proposed event in relation to its cost in deciding whether to approve the hospitality event. No person shall authorize their own expense.
  - d) In instances where a hospitality event has been held without prior approval, claims for reimbursement must provide the details outlined above and also include an explanation outlining the reasons prior approval was not possible.

- e) Prior to reimbursement of hospitality expenses the Hospitality Expense form must be completed with final figures including supporting itemized receipts, and shall be signed by either the CAO or their designate, or Council
- f) Every attempt will be made for hospitality expenses to be invoiced directly to the Municipality or be paid with the Municipal credit card; however, in instances where an individual is required to incur a hospitality expense, the individual will submit a separate expense claim form for reimbursement. An individual can not be reimbursed for alcohol purchases.

#### 28.6 Policy Directives:

- a) This policy shall apply to all members of Council and employees of the Municipality;
- b) A hospitality event is a reception, ceremony, conference, or other event that involves hosting individuals from outside the Municipality. Hospitality may be offered under the following circumstances in accordance with this policy:
  - i. Hosting foreign dignitaries, ministers, other municipal units, etc;
  - ii. Engaging in official public matters with representatives from other governments, business, industry or labour leaders, or other community leaders;
  - iii. Sponsoring or hosting conferences;
  - iv. Hosting ceremonies / recognition events; and
  - v. Other official functions, as approved by the CAO, their designate or Council.
- c) Approved expenditures may include:
  - i. Meals;
  - ii. Gifts;
  - iii. Meeting Space;
  - iv. Other expenses as approved by the Chief Administrative Officer, their designate or Council.
- d) While the standard for hospitality is the provision of non-alcoholic beverages, the provision of alcohol in the context of hospitality for reasons of diplomacy, protocol, business development or promotional advocacy is deemed an acceptable expense in limited circumstances. Any request for approval to serve alcohol at a hospitality event must have prior approval by either the CAO or their designate, or Council.
  - i. The Municipality, its employees and members of Council are expected to act responsibly in the use of public funds and in the care and well-being of themselves, other employees and their respective guests with respect to the serving of alcohol.
  - ii. The Municipality will demonstrate good judgment in the reasonableness of the quantity and expense of alcoholic beverages offered to guests.

iii. If alcohol is provided at a hospitality event, food must be served.

**28.7 Reporting Requirements:**

- a) The Municipality must prepare a hospitality expense report at the end of each fiscal quarter;
- b) The Municipality must post the quarterly hospitality expense reports on the Municipal website within 90 days of the end of each fiscal quarter; and
- c) The Municipality must prepare an annual summary schedule to be filed with the Minister, which complies with their financial reporting requirements, by September 30<sup>th</sup> of each year.

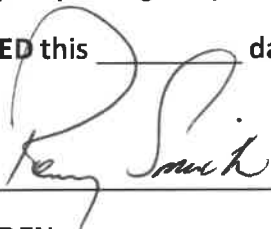
Financial Information Return (FIR) Statement of Hospitality Expenses Schedule		
Hospitality Event	Quarter	Expenses
Meals and Beverage Expenses		
Gifts		
Meeting Space		
Other		
<b>Quarter Total</b>		

**28.8 Review Requirements:**

- a) Annually, the Municipality's Audit and Internal Control Committee must review the Annual Summary Schedule; and
- b) By January 31<sup>st</sup>, immediately following a regular election, Council shall review the hospitality policy; either re-adopt or adopt an amended policy.

**THIS IS TO CERTIFY** that the Council of the Municipality of the District of Shelburne duly passed the policy respecting Hospitality on the 22<sup>nd</sup> day of January, 2018.

SIGNED this \_\_\_\_\_ day of \_\_\_\_\_, 2018



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WARDEN



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CHIEF ADMINISTRATIVE OFFICER

Approved by Council: January 22, 2018

Effective Date: January 22, 2018

Amended Date: May 27, 2019 (Amended to reflect new legislation requirements)





	Date	Destination	Comments on expense	Meals & Beverage Expenses	Gifts	Meeting Space	Other	Cost to Municipality
<b>July 2024</b>				-	-	-	-	-
<b>August 2024</b>								
<b>September 2024</b>				<b>121.65</b>	<b>488.00</b>	-	-	<b>609.65</b>
	September 18, 2024	Lockeport Fire Hall	Volunteer Recognition Reception 2024	121.65	488.00			609.65
					<b>Total Quarterly Expenses</b>			<b>609.65</b>

*Hospitality includes expenses incurred while hosting individuals from outside government for reasons of diplomacy, protocol, business, etc. Examples include receptions, ceremonies, conferences, performances or other group events. Expenses will be reported in the month the expense is paid, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meals & Beverage Expenses	Gifts	Meeting Space	Other	Cost to Municipality
October 2024				-	-	-	-	-
November 2024				-	-	-	-	-
December 2024				-	-	-	-	-
<b>Total Quarterly Expenses</b>								<u>-</u>

*Hospitality includes expenses incurred while hosting individuals from outside government for reasons of diplomacy, protocol, business, etc. Examples include receptions, ceremonies, conferences, performances or other group events. Expenses will be reported in the month the expense is paid, not necessarily when incurred.*



	Date	Destination	Comments on expense	Meals & Beverage Expenses	Gifts	Meeting Space	Other	Cost to Municipality
January 2025				-	-	-	-	-
February 2025				-	-	-	-	-
March 2025				-	-	-	-	-
				<b>Total Quarterly Expenses</b>				-

*Hospitality includes expenses incurred while hosting individuals from outside government for reasons of diplomacy, protocol, business, etc. Examples include receptions, ceremonies, conferences, performances or other group events. Expenses will be reported in the month the expense is paid, not necessarily when incurred.*

# Municipality of Shelburne

## Budget Update

2025-07-09

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## *Financial Overview*

The unaudited 2024 2025 Financial Statement surplus is estimated to be \$574,167, which will be transferred to Operating Reserves. This must be confirmed by the auditors when they present it to Council in July 2025. Each director has provided comments below about their department summarizing the 2024/2025 fiscal year.

Of the \$574,167, \$235,429 is earmarked for shared services sub reserve and \$3,840 towards the old SCEEMO sub reserve.

This leaves approximately  $(\$574,167 - \$235,429 - \$3,840) = \$334,898$  of the surplus to be used by the Municipality of Shelburne.

The \$334,898 is approximately accounted for in the following:

- \$175,000 Public Works and Sewage Treatment - planned items such as the septage receiving station were not completed and are now included with MCGP funding, sewer flushing combined with RV Anderson contract.
- \$34,000 Fire Services -Town of Lockeport was less than estimated and training funds were counted twice.
- Over \$40,000 Salary in various positions outside of shared services.
- \$85,898– combination of various items, the larger items such as increase in bank interest, Barrington Fire Advance, savings on expenses.

For 2025/2026, each director has detailed an update representing their financial overview of their department and any projects they oversee as of July 2025. There are positive cash positions in all bank accounts.

## **Deputy CAO**

### *Revenue:*

- Revenue for Miscellaneous Income is where it is expected to be for this time of year.
- Revenue for Tenant Rental Contracts is where it is expected to be for this time of year.

### *Expenses:*

#### **Municipal Administration/Other**

- General insurance GLS show as unpaid but payments are in process.
- Private Road Maintenance Fees are paid for the year and on budget.
- All other operational GLs are on target for this time of year including:
  - Staff and Council training and travel
  - IT and support services
  - Legal fees
  - Streetlighting
  - Office operations such as telephone, internet, supplies, etc.
  - A grant of \$2,000 was received from AMA for our Wellness Wednesdays initiative as part of our staff relations budget.

#### **Human Resources (Salaries, deductions, and benefits costs)**

- All position costs are on target for this time of year, with the exception of the Community Use Supervisor, which is accumulating more hours than anticipated for this time of year due to increased need for supervision of community programs and services offered at SRHS.

## Director of Finance

### Revenue:

- The tax bills have been issued with a due date of June 30, 2025. A copy of the low income Tax Exemption application was included with the tax bills and mailed to all property owners in April 2025.
- DEED \$49,539 represents actuals for April and May 2025;
  - prior fiscal years for 12 months (amounts to May) are:
    - ♣ 2024/2025 received \$297,478 (\$41,844 to May)
    - ♣ 2023/2024 received \$360,029 (\$64,395 to May)
    - ♣ 2022/2023 received \$535,945 (\$116,779 to May)
    - ♣ 2021/2022 received \$744,299 (\$156,662 to May)
    - ♣ 2020/2021 received \$321,258 (\$39,150 to May)
    - ♣ 2019/2020 received \$265,701 (\$34,902 to May)
- Federal Grant in Lieu application has been submitted
- CBC Grant application has been submitted
- Provincial Grant in lieu application not yet released from Province
- HST offset application has been submitted
- Return of investment in the bank accounts interest rate remains strong

### Expenses:

- Low Income applications as of June 16, 2025 are at 82 with \$28,985.63 allocated to date; the deadline is not until February 28, 2026. There were 7 applications whose taxes were paid in full by the grant. The breakdown is as follows:

Low Income Amounts	Number of Applications	Amount of Rebate
\$35,250 or less	13	\$1,950.00
\$29,500 or less	42	\$12,493.92
\$23,500 or less	27	\$14,541.71
<b>Total</b>	<b>82</b>	<b>\$28,985.63</b>

Comparisons for previous years are as follows:

<b>Tax Year</b>	<b>Number of applications</b>	<b>Budget</b>	<b>Actual</b>
2024/25	168	\$50,000 *income ranges changed but grant amount stayed the same; \$50 tier was removed	\$66,432
2023/24	185	\$50,000	\$50,865
2022/23	179	\$50,000	\$49,095
2021/22	160	\$50,000	\$43,142
2020/21 *First year application was sent with the Tax Bill	173	\$50,000 *income ranges changed as well as the grant amount	\$49,110
2019/20	81	\$25,000	\$20,540

- Appeals report from PVSC as of June 1, 2025 shows there were 82 appeals of which PVSC have reviewed 74, leaving 8 outstanding to be reviewed by PVSC.

Of the 74 reviewed by PVSC:

- 31 were amended, of which 3 have gone to NSAAT.
- 35 were confirmed, of which 9 have gone to NSAAT.
- 8 were withdrawn
- Of the 12 sent to NSAAT, all are still outstanding.

There are currently 3 appeals still outstanding from NSAAT from 2024. Once these appeals are completed this could therefore result in two years of adjustments.

Last year, at this time there were 255 appeals, of which 13 outstanding from PVSC and 16 outstanding from NSAAT. None were outstanding from the previous year.

- Allowance for appeals budget is over budget due to appeals submitted to MDS after the tax bill was issued. Two properties were fire related and totaled over \$9,000.

### *Aged Receivables:*

As of June 17, 2025, the total uncollected tax/fees were \$4,207,957 plus interest; of this amount, \$338,486 is currently in a tax sale position representing 160 properties.

- Commercial property total \$365,585 plus interest
- Residential and Resource and Forest property total 3,811,688 plus interest
- Tax Sale Fees total \$9,243 plus interest
- Private Johns Lake properties total \$7,896 plus interest
- Town of Shelburne area rate is \$10 plus interest
- Town of Lockport area rate is \$13,535 plus interest

There are six active PACE loans totaling \$13,006 plus interest.

### *Collections:*

#### **Prewarning Letter**

On May 1<sup>st</sup>, 2025, a pre-warning letter was mailed to residents whose accounts were \$5.00 or more in arrears, from the 2024/25 tax year. This letter gives notice to residents to allow them to pay their 2024/25 arrears by June 30<sup>th</sup>, 2025 to avoid being on the tax sale list in July before the Preliminary Notice is sent.

Once the Preliminary Notice is sent, all arrears including 2025/2026 need to be paid in full to be removed from the tax sale list. There were 375 properties that were sent the pre-warning letter, representing \$584,286.77. The amounts on the letters detail only the arrears from 2024/25 that need to be paid before June 30<sup>th</sup>.

The Executive Assistant to Administration and the Executive Assistant to Operations, attempted to contact the owners of the properties through phone calls and social media, to discuss the arrears. During May they were able to speak to, or leave messages for, the owners of 153 of the 375 properties.

This left 222 properties that no contact was made outside of the mailed letter, due to lack of contact information.

As of June 16<sup>th</sup>, 2025, 215 of the 375 properties have paid in full, leaving 160 still in arrears.

Of the 160 that are still in a Tax Sale position:

- 6 of the properties have deceased owners.
- 9 of the properties were also on last years Tax Sale, and received no bids
- 1 of the properties was also on last years Tax Sale, the bidder did not proceed

- 4 of the properties have been on the Tax Sale for multiple years, 2 of which are no longer redeemable
- 1 of the properties was on Tax Sale in March 2023, and was redeemed
- 45 of the properties are owned by 16 owners.
- 5 of the properties owners/concerned parties plan to let the property go the Tax Sale.

Comparisons for previous years are as follows:

<b>Tax Year</b>	<b>Number of properties</b>	<b>Number of letters</b>	<b>Amount</b>
2025/26	375	414	\$584,286.77
2024/25	363	395	\$464,163.81
2023/24	369	414	\$579,449.00
2022/23	488	564	\$449,969.00
2021/22	442	518	\$452,558.00

### **Preliminary Notice**

Preliminary Notice will be sent July 3, 2025

Comparisons for previous years are as follows:

<b>Tax Year</b>	<b>Number of Properties</b>	<b>Number of Preliminary Notices</b>	<b>Amount</b>
2024/25	94	102	\$161,075
2023/24	131	142	\$234,737
2022/23	141	146	\$150,168
2021/22	129	140	~\$190,068

## ***Director of Operations***

### ***Revenue:***

Revenue is currently as expected. Due to the recent decision to close the RMRF Site, tipping fees will be less than anticipated this fiscal year due to the site closure midway through the year.

The decision to opt in to the EPR program with Circular Materials will result in an estimated \$317600~ in revenue from this program. This revenue will be offset by a decrease in revenue to be paid by the Towns for collection of recyclables.

### ***Expenses:***

Expenses are as expected for the first quarter with the exception of unplanned maintenance taking place at the sewage treatment plant. A valve failed, which resulted in approximately \$20,000 in additional costs to repair this along with the pipes and flanges in the vicinity of the valve. This unplanned purchase and maintenance may be able to utilize funds from the MCGP as part of the septage panel replacement and wetlands polishing pond construction. This will only be determined once all project costs are known.

### ***Projects:***

The EV and Solar projects are now complete, awaiting final invoices, and the close out report for the Sustainable Services Growth Funding must be completed before we receive the final installment of this funding.

MCGP funding is being utilized for the wetlands polishing pond and septage station upgrades at the Sewage Treatment Facility with matching Municipal contributions. The septage station has been upgraded and the pre-design report was received for the polishing wetland. We anticipate going to tender for construction within the next two months.

We received notification that we were successful in our application for the Enabling Accessibility Fund (Federal) which awarded us \$82,260 (amount requested not confirmed) towards the installation of exterior signage and other interior hearing accessibility upgrades at our administration building.

Other small projects such as the engineering and RFP process for the C&D site are complete and the RFP for a new truck for the bylaw department will be closing on June 25<sup>th</sup>.

## ***Administrator of Protective Services***

### ***Revenue:***

There are no active revenue accounts under this new position.

### ***Expenses:***

RCMP expenses were originally estimated to be \$1,162,071. We have been notified that this amount will be \$1,169,440 (an increase of 7,500~).

Capital Assistance to Fire Departments will be over budget two departments have made capital purchases.

### ***Projects:***

No projects under this department.

## **Director of Economic & Community Development**

### **Revenue:**

Revenue is as expected for this quarter.

### **Expenses:**

All expenses are on budget and as expected for this quarter.

<b>Item</b>	<b>Budgeted</b>	<b>Actual YTD</b>
Community Development	\$57,500	\$8,305.80
Website Maintenance	\$8,000	\$7,007.28
Tax Exemption	\$38,242	\$38,241.87
Planning General	\$61,500	\$0
Grants to Organizations	\$245,145	\$147,307
Economic Development	\$205,000	\$7,500.02
Spring Event	\$3,500	\$860.97
Summer Event	\$38,500	\$9,286.06
Healthcare	\$65,000	\$6,810.30
Climate Action	\$77,250	\$10,905.03

## ***Director of Recreation & Parks***

### ***Revenue:***

Revenue is as expected. Approved for a Canada Summer Jobs grant for \$5767.75, which will be received in September.

### ***Expenses:***

Expenses are as expected. Spending up to this point has been primarily recreation sites maintenance, vehicle use, and summer programs and staff related expenses.

### ***Projects:***

Funds for the Regional EDI Coordinator position have been reallocated to the hiring of administrative support for the development of the Equity & Anti-Racism plan. The regional position will not be moving forward, and support for our plan is required. No other projects have been started at this time.

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

For the Period Ending Mar 2026

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
REVENUE					
TAXES					
ASSESSABLE PROPERTY	5,974,185.00	5,974,511.76	(326.76)	100.01	0.00
COMMERCIAL	644,165.00	641,147.33	3,017.67	99.53	0.00
RESOURCE	711,533.00	711,513.66	19.34	100.00	0.00
AREA RATES	40,763.00	40,763.13	(0.13)	100.00	0.00
BUSINESS PROPERTY	29,384.00	29,006.24	377.76	98.71	0.00
OTHER TAXES	335,000.00	49,539.99	285,460.01	14.79	0.00
TOTAL TAXES	7,735,030.00	7,446,482.11	288,547.89	96.27	0.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	7,093.00	0.00	7,093.00	0.00	0.00
FEDERAL GOVERNMENT AGENCIES	598.00	0.00	598.00	0.00	0.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	7,691.00	0.00	7,691.00	0.00	0.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	252,408.00	2,903.00	249,505.00	1.15	0.00
PROVINCIAL GOVERNMENT AGENCIES	18,784.00	18,784.00	0.00	100.00	0.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	271,192.00	21,687.00	249,505.00	8.00	0.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	3,988,807.00	719,378.22	3,269,428.78	18.03	0.00
RETURN ON INVESTMENT	99,000.00	43,920.00	55,080.00	44.36	0.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	99,390.00	0.00	99,390.00	0.00	0.00
TOTAL UNCONDITIONAL TRANSFERS	99,390.00	0.00	99,390.00	0.00	0.00
OTHER TRANSFERS					

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 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	814,069.00	28,500.00	785,569.00	3.50	0.00
TRANSFER FROM GAS TAX RESERVE	555,000.00	0.00	555,000.00	0.00	0.00
TOTAL OTHER TRANSFERS	<u>1,369,069.00</u>	<u>28,500.00</u>	<u>1,340,569.00</u>	<u>2.08</u>	<u>0.00</u>
TOTAL REVENUE	<u>13,570,179.00</u>	<u>8,259,967.33</u>	<u>5,310,211.67</u>	<u>60.87</u>	<u>0.00</u>

The Municipality of the District of Shelburne  
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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	33,926.00	7,810.49	26,115.51	23.02	0.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	28,075.00	6,463.49	21,611.51	23.02	0.00
COUNCILLOR HONORARIUM	118,243.00	24,962.37	93,280.63	21.11	0.00
COUNCILLOR TRAVEL	26,000.00	3,419.82	22,580.18	13.15	0.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
UNSM FCM DUES	7,000.00	5,275.99	1,724.01	75.37	0.00
TOTAL LEGISLATIVE	213,244.00	47,932.16	165,311.84	22.48	0.00
ADMINISTRATIVE					
SALARY	570,201.00	134,046.80	436,154.20	23.51	0.00
BENEFITS	111,159.00	29,881.15	81,277.85	26.88	0.00
INFORMATION TECHNOLOGY	106,000.00	20,332.83	85,667.17	19.18	0.00
PROFESSIONAL DUES	3,475.00	3,113.73	361.27	89.60	0.00
INSURANCE	80,421.00	3,235.66	77,185.34	4.02	0.00
CONTRACTED ADMIN SERVICES	372,943.00	43,120.26	329,822.74	11.56	0.00
ADVERTISING	26,500.00	4,328.28	22,171.72	16.33	0.00
POSTAGE	17,835.00	19,499.18	(1,664.18)	109.33	0.00
OFFICE SUPPLIES	15,500.00	2,619.07	12,880.93	16.90	0.00
TELEPHONE	14,380.00	1,850.00	12,530.00	12.87	0.00
LEGAL SERVICES	37,000.00	2,005.10	34,994.90	5.42	0.00
STAFF RELATIONS	7,000.00	863.70	6,136.30	12.34	0.00
OTHER GENERAL ADMIN	10,000.00	2,848.95	7,151.05	28.49	0.00
OCCUPATIONAL HEALTH & SAFETY	15,500.00	551.17	14,948.83	3.56	0.00
TRAVEL	17,000.00	6,048.44	10,951.56	35.58	0.00
STAFF TRAINING	16,800.00	2,395.26	14,404.74	14.26	0.00
EMPLOYMENT ASSISTANCE	3,000.00	2,290.06	709.94	76.34	0.00
PROGRAM					
TOTAL ADMINISTRATIVE	1,424,714.00	279,029.64	1,145,684.36	19.58	0.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
<b>TAXATION &amp; ACCOUNTING</b>					
SALARY	218,185.00	51,897.94	166,287.06	23.79	0.00
BENEFITS	46,262.00	11,999.23	34,262.77	25.94	0.00
AUDITING SERVICES	42,000.00	27,199.46	14,800.54	64.76	0.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	60,000.00	28,985.63	31,014.37	48.31	0.00
TAX EXEMPTIONS - COMMUNITY GROUPS	38,242.00	38,241.87	0.13	100.00	0.00
ALLOWANCE FOR APPEALS	14,000.00	20,311.49	(6,311.49)	145.08	0.00
TAX SALE	39,000.00	149.66	38,850.34	0.38	0.00
<b>TOTAL TAXATION &amp; ACCOUNTING</b>	<b>457,689.00</b>	<b>178,785.28</b>	<b>278,903.72</b>	<b>39.06</b>	<b>0.00</b>
<b>BUILDING SERVICES</b>					
COURT HOUSE - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00
COURT HOUSE - INSURANCE	0.00	0.00	0.00	0.00	0.00
MDS BUILDING – MAINTENANCE & REPORTS	173,150.00	35,527.68	137,622.32	20.52	0.00
MDS BUILDING – INSURANCE	35,971.00	0.00	35,971.00	0.00	0.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	17,500.00	2,033.54	15,466.46	11.62	0.00
PUBLIC WORKS - UTILITIES	10,500.00	731.98	9,768.02	6.97	0.00
PUBLIC WORKS-INSURANCE	5,453.00	0.00	5,453.00	0.00	0.00
PUBLIC WORKS-VEHICLE	14,500.00	965.32	13,534.68	6.66	0.00
<b>TOTAL BUILDING SERVICES</b>	<b>257,074.00</b>	<b>39,258.52</b>	<b>217,815.48</b>	<b>15.27</b>	<b>0.00</b>
<b>POLICE PROTECTION</b>					
RCMP	1,162,071.00	0.00	1,162,071.00	0.00	0.00
DNA	4,500.00	0.00	4,500.00	0.00	0.00
LOCKUP	0.00	0.00	0.00	0.00	0.00
<b>TOTAL POLICE PROTECTION</b>	<b>1,166,571.00</b>	<b>0.00</b>	<b>1,166,571.00</b>	<b>0.00</b>	<b>0.00</b>
<b>FIRE PROTECTION</b>					

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
MUNICIPAL FIRE DEPARTMENT	325,886.00	70,892.13	254,993.87	21.75	0.00
GRANTS					
SHELBURNE FIRE DEPARTMENT	394,283.00	0.00	394,283.00	0.00	0.00
GRANT					
LOCKEPORT FIRE DEPARTMENT	65,745.00	26,831.14	38,913.86	40.81	0.00
GRANT					
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	45,500.00	40,669.29	4,830.71	89.38	0.00
FIRE PROTECTION - HYDRANTS	50,000.00	0.00	50,000.00	0.00	0.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	73.14	4,926.86	1.46	0.00
FIRE PROTECTION - INSURANCE	24,000.00	9,186.00	14,814.00	38.28	0.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
ADMINISTRATOR OF PROTECTIVE SERVICES	75,000.00	0.00	75,000.00	0.00	0.00
TOTAL FIRE PROTECTION	985,414.00	147,651.70	837,762.30	14.98	0.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	102,128.00	23,082.07	79,045.93	22.60	0.00
VEHICLE	16,000.00	1,009.54	14,990.46	6.31	0.00
TRAVEL	200.00	0.00	200.00	0.00	0.00
PROPERTY CLEAN UP	45,000.00	28.23	44,971.77	0.06	0.00
OTHER	2,050.00	304.08	1,745.92	14.83	0.00
TOTAL BY-LAW ENFORCEMENT	165,378.00	24,423.92	140,954.08	14.77	0.00
ROAD TRANSPORT					
STREET LIGHTING	178,740.00	0.00	178,740.00	0.00	0.00
CLASS J ROADS	42,290.00	10,154.00	32,136.00	24.01	0.00
TOTAL ROAD TRANSPORTATION	221,030.00	10,154.00	210,876.00	4.59	0.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	184,737.00	40,772.56	143,964.44	22.07	0.00
TRAINING	10,000.00	0.00	10,000.00	0.00	0.00
OTHER	2,000.00	152.50	1,847.50	7.63	0.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
TOTAL SEWAGE TREATMENT OPERATIONS	196,737.00	40,925.06	155,811.94	20.80	0.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	25,000.00	2,622.61	22,377.39	10.49	0.00
PUMPING STATION UTILITY	10,500.00	0.00	10,500.00	0.00	0.00
PUMPING STATION - MAINTENANCE AND REPAIR	26,500.00	2,676.31	23,823.69	10.10	0.00
PLANT - UTILITY	35,000.00	0.00	35,000.00	0.00	0.00
PLANT - MAINTENANCE AND REPAIR	36,500.00	16,174.49	20,325.51	44.31	0.00
TOTAL SEWAGE TREATMENT	133,500.00	21,473.41	112,026.59	16.08	0.00
ENVIRONMENTAL					
ADMINISTRATION	129,500.00	28,630.84	100,869.16	22.11	0.00
BUILDING INSPECTION	218,671.00	42,366.99	176,304.01	19.37	0.00
FIRE INSPECTION	25,646.00	473.33	25,172.67	1.85	0.00
WASTE DIVERSION	156,330.00	44,591.76	111,738.24	28.52	0.00
C&D OPERATION	431,073.00	48,709.57	382,363.43	11.30	0.00
SOLID WASTE	868,770.00	113,013.16	755,756.84	13.01	0.00
TOTAL ENVIRONMENTAL	1,829,990.00	277,785.65	1,552,204.35	15.18	0.00
WIND TURBINE					
MAINTENANCE	27,800.00	149.21	27,650.79	0.54	0.00
INSURANCE	2,107.00	0.00	2,107.00	0.00	0.00
TOTAL WIND TURBINE	29,907.00	149.21	29,757.79	0.50	0.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	4,500.00	4,500.00	0.00	100.00	0.00
SOLAR PROJECT	0.00	0.00	0.00	0.00	0.00
HEALTH CARE	65,000.00	3,176.52	61,823.48	4.89	0.00
ECONOMIC DEVELOPMENT	205,000.00	7,500.02	197,499.98	3.66	0.00
SENIOR SAFETY	0.00	0.00	0.00	0.00	0.00
CLIMATE ACTION	77,250.00	10,905.03	66,344.97	14.12	0.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
HOUSING - ECONOMIC DEVELOPMENT	100,000.00	0.00	100,000.00	0.00	0.00
ICSP IMPLEMENTATION	57,500.00	8,105.80	49,394.20	14.10	0.00
GRANTS TO ORGANIZATION	245,145.00	147,307.00	97,838.00	60.09	0.00
EVENTS	76,000.00	6,189.11	69,810.89	8.14	0.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	830,395.00	187,683.48	642,711.52	22.60	0.00
RECREATION & CULTURAL SERVICES					
SALARY	162,158.00	37,269.57	124,888.43	22.98	0.00
BENEFITS	29,455.00	7,624.31	21,830.69	25.88	0.00
TRAINING	1,000.00	0.00	1,000.00	0.00	0.00
SUMMER STAFF SALARY	86,969.00	9,919.57	77,049.43	11.41	0.00
SUMMER STAFF BENEFITS	6,361.00	1,023.53	5,337.47	16.09	0.00
SUMMER STAFF TRAVEL					
VEHICLE	10,500.00	506.17	9,993.83	4.82	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	2,000.00	0.00	2,000.00	0.00	0.00
SUMMER STAFF TRAINING	3,000.00	653.20	2,346.80	21.77	0.00
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	1,000.00	370.00	630.00	37.00	0.00
GRANTS TO ORGANIZATION					
ADVERTISING	2,000.00	164.07	1,835.93	8.20	0.00
ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00
COMMUNITY USE COORD	10,000.00	0.00	10,000.00	0.00	0.00
PROGRAMS	25,000.00	1,812.64	23,187.36	7.25	0.00
COMMUNITY USE PROGRAM	2,300.00	1,781.61	518.39	77.46	0.00
MPAL PROGRAM	62,723.00	13,697.59	49,025.41	21.84	0.00
TOTAL RECREATION & CULTURAL SERVICES	404,466.00	74,822.26	329,643.74	18.50	0.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	2,809,390.00	0.00	2,809,390.00	0.00	0.00
SASI SERVICE AGREEMENT					

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
MAINTENANCE & EQUIPMENT	20,500.00	4,118.31	16,381.69	20.09	0.00
SHELBURNE COUNTY ARENA	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	2,829,890.00	4,118.31	2,825,771.69	0.15	0.00
FISCAL SERVICES					
BANK CHARGE	5,000.00	270.41	4,729.59	5.41	0.00
PENSION FEE	500.00	0.00	500.00	0.00	0.00
PAYROLL FEE	1,750.00	(2.05)	1,752.05	(0.12)	0.00
LOANS	370,045.00	254,656.45	115,388.55	68.82	0.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	0.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	6,204.00	6,203.98	0.02	100.00	0.00
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	0.00
TRANSFER TO OPERATING RESERVE	0.00	0.00	0.00	0.00	0.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	0.00
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00	0.00
SOU WEST NOVA TRANSIT	0.00	0.00	0.00	0.00	0.00
TOTAL FISCAL SERVICES	432,383.00	305,012.79	127,370.21	70.54	0.00
CONDITIONAL TRANSERS					
CORRECTIONS	0.00	0.00	0.00	0.00	0.00
PUBLIC PROSECUTION	3,500.00	0.00	3,500.00	0.00	0.00
ASSESSMENT SERVICES	148,755.00	37,188.73	111,566.27	25.00	0.00
REGIONAL LIBRARY	34,100.00	17,050.00	17,050.00	50.00	0.00
REGIONAL SCHOOL BOARD	1,693,360.00	382,960.86	1,310,399.14	22.62	0.00
TOTAL CONDITIONAL TRANSERS	1,879,715.00	437,199.59	1,442,515.41	23.26	0.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
AREA RATE	14,500.00	14,500.00	0.00	100.00	0.00
TOTAL UNCONDITIONAL TRANSERS	14,500.00	14,500.00	0.00	100.00	0.00

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ACCOUNT TITLE	2025/2026 Budget	2025/2026 YTD Actual	2025/2026 Bud Remain \$	2025/2026 % to Date	2025/2026 Forecast
EMERGENCY MANAGEMENT					
SEARCH AND RESCUE	0.00	0.00	0.00	0.00	0.00
REMO	97,582.00	(51.69)	97,633.69	(0.05)	0.00
TOTAL EMERGENCY MANAGEMENT	97,582.00	(51.69)	97,633.69	(0.05)	0.00
TOTAL EXPENDITURES	13,570,179.00	2,090,853.29	11,479,325.71	15.41	0.00
SUMMARY					
TOTAL REVENUE	13,570,179.00	8,259,967.33	5,310,211.67	60.87	0.00
TOTAL EXPENDITURES	13,570,179.00	2,090,853.29	11,479,325.71	15.41	0.00
SURPLUS/(DEFICIT)	0.00	6,169,114.04	(6,169,114.04)	0.00	0.00



**Audit Committee  
Report to Council  
2025/2026**

**Last Updated:**  
June 24, 2025

**Meeting Date:**

**Discussion and Action Items**

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Thursday, July 3, 2025

**Review of 2024/2025 Audit:**

Presentation by Gloria Banks & Victoria Ells

**FCI 2021/2022:**

Presentation by Michelle Williams

**Review of 2024/2025 Council & Hospitality Expense Reports Including Policies:**

Presentation by Michelle Williams

**Financial Update - July 2025:**

Presentation by Michelle Williams

**Year to Date Audit Committee Report to Council:**

Presentation by Warden Penny Smith, Chair

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**THE MUNICIPALITY OF THE DISTRICT OF SHELburne  
FINANCE DEPARTMENT**

414 Woodlawn Drive, PO Box 280 Shelburne, NS B0T 1W0

Phone: (902) 875-3544 – Fax: (902) 875-1278

[www.municipalityofshelburne.ca](http://www.municipalityofshelburne.ca)

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Attention to: Warden and Council of the Municipality of the District of Shelburne

Date: July 3, 2025

Being duly moved and seconded, The Audit Committee recommends the following motions:

1. Be it resolved that the Council of the Municipality of the District of Shelburne adopts the financial statements as presented for the 2024/2025 fiscal year.
2. Be it resolved that the Council of the Municipality of the District of Shelburne transfer the surplus of \$574,167.32 for the 2024/2025 fiscal year to the Operating Reserve Fund.