

**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 Lockeport 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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For the Period Ending Mar 2026

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

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
TAXATION & ACCOUNTING					
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
TOTAL TAXATION & ACCOUNTING	457,689.00	178,785.28	278,903.72	39.06	0.00
BUILDING SERVICES					
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
TOTAL BUILDING SERVICES	257,074.00	39,258.52	217,815.48	15.27	0.00
POLICE PROTECTION					
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
TOTAL POLICE PROTECTION	1,166,571.00	0.00	1,166,571.00	0.00	0.00
FIRE PROTECTION					

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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