



**THE MUNICIPALITY OF THE DISTRICT OF SHELBURNE
FINANCE DEPARTMENT**

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www.municipalityofshelburne.ca

**Municipality of the District of Shelburne
AUDIT COMMITTEE MEETING
June 23, 2026
1:30 p.m.**

AGENDA

1. Call to Order
2. Amendments/Approval of Agenda (pg. 1)
3. Approval of Minutes – January 14, 2026 (pgs. 2-4)
4. Business Arising
5. Review of 2025/2026 Audit – Gloria Banks & Jasmine Thibodeau – Grant Thornton (see attached separately)
6. FCI 2023/2024 – Michelle Williams, DOF (pgs. 5-43)
7. Review of 2025/2026 Council & Hospitality Expense Reports Including Respected Policies – Michelle Williams, DOF (pgs. 44-81)
8. Financial Update – July 2026 – Presented by Management Team at the July 8, 2026, Council Meeting
9. Year to Date Audit Committee Report to Council – Warden Penny Smith Chairperson (pg. 82)
10. Reporting Motions to Council – Warden Penny Smith, Chairperson (pg. 83)
11. Next Meeting – To be determined
12. Adjournment



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Municipality of the District of Shelburne

AUDIT COMMITTEE MEETING

MINUTES

Wednesday, January 14, 2026

10:00 am

A meeting of the Audit Committee was held on Wednesday, January 14, 2026.

Present:

Warden Penny Smith, Chairperson

Councilor Dale Richardson, Vice-Chairperson

Councilor Ron Coole (via teams)

Erin Hartley, Deputy CAO

Michelle Williams, Director of Finance

Michelle Mitchell, Finance Clerk

Gloria Bank, CPA, CA,

Doane Grant Thornton (via teams)

Jasmine Thibodau, CPA, CA,

Doane Grant Thornton (via teams)

Regrets:

Warren MacLeod, CAO

1. Call to Order

The meeting was called to order at 10:00 am 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 14, 2026, be approved as circulated.

4. Approval of Minutes

Being duly moved and seconded, be it resolved that the Minutes of July 3, 2025, be approved as circulated.

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

Erin Hartley, Deputy CAO, reviewed the key points of the terms of reference, noting that there have been no changes since the last time they were reviewed.

- 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
- b. Deputy CAO, Erin Hartley reviewed with the committee the role of the alternate Council Member for the committee.

Chairperson Warden Smith handed the meeting over to Vice Chair, Councilor Richardson and left the meeting at 10:07 am.

6. Business Arising

There is no business arising.

7. Auditors Plan March 31, 2026 – Gloria Banks & Jasmine Thibodau, Doane Grant Thornton

Gloria Banks, CPA, CA, Doane Grant Thornton, presented the Audit Committee with their Auditor's Plan for the 2025/26 audit.

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

Gloria Banks and Jasmine Thibodau left the meeting at 10:38 am.

8. FCI 2023/2024 – Michelle Williams, DOF

Director of Finance, Michelle Williams reviewed the 2023/2024 FCI.

9. Financial Update – January 2026 – Presented by Management Team at the January 28, 2026, Council Meeting

Director of Finance, Michelle Williams noted the management team is currently working on the January 2026 financial update and it will be presented at the January 28, 2026, Council Meeting.

10. Year to Date Audit Committee Report to Council – Councilor Richardson, Vice Chairperson

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.

11. Reporting Motions to Council – Councilor Richardson, Vice Chairperson

There were no reporting motions to Council.

12. Next Meeting – Determined when Audit is completed – June/July 2026

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

13. Adjournment

There being no further business, the meeting was adjourned at 10:47 am by Vice Chair, Councilor Richardson.

Michelle Mitchell, Finance Clerk
Recording Secretary

Michelle Williams, Director of Finance

Warden Penny Smith, Chairperson



Municipal Report



**Municipality of the District of
Shelburne**

Department of Municipal Affairs

Municipal Profile and
Financial Condition Indicators Results
2023-24

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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 ²
Number of dwellings*:	3,143
Government:	7 Elected councillors (including the Warden)



Figure 1 - Location of Municipality

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

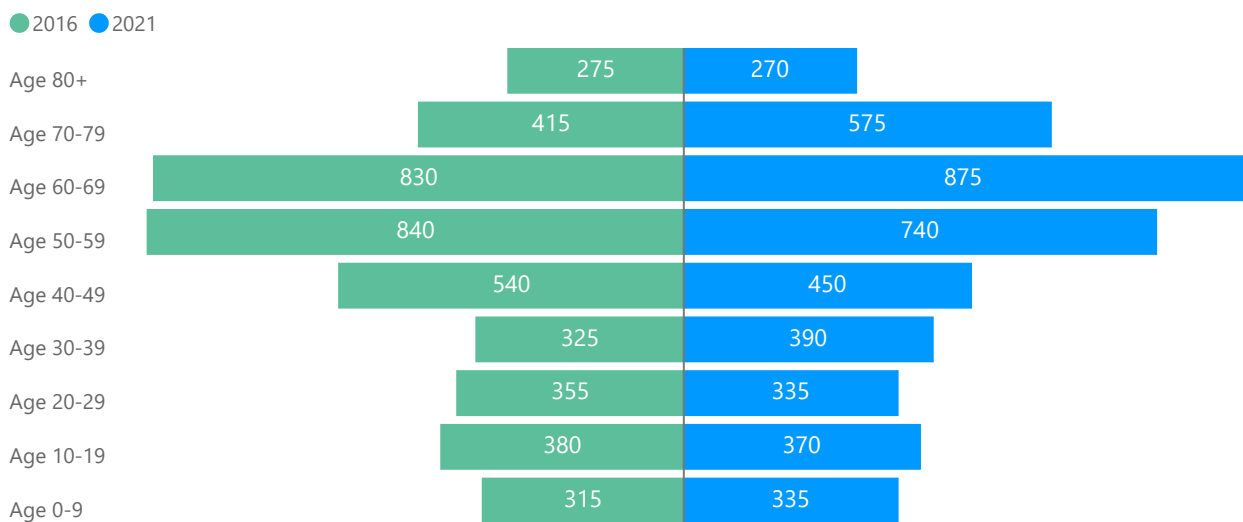


Figure 2 - Population Change from 2016 to 2021 (rounded to nearest five). Source: Statistics Canada

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

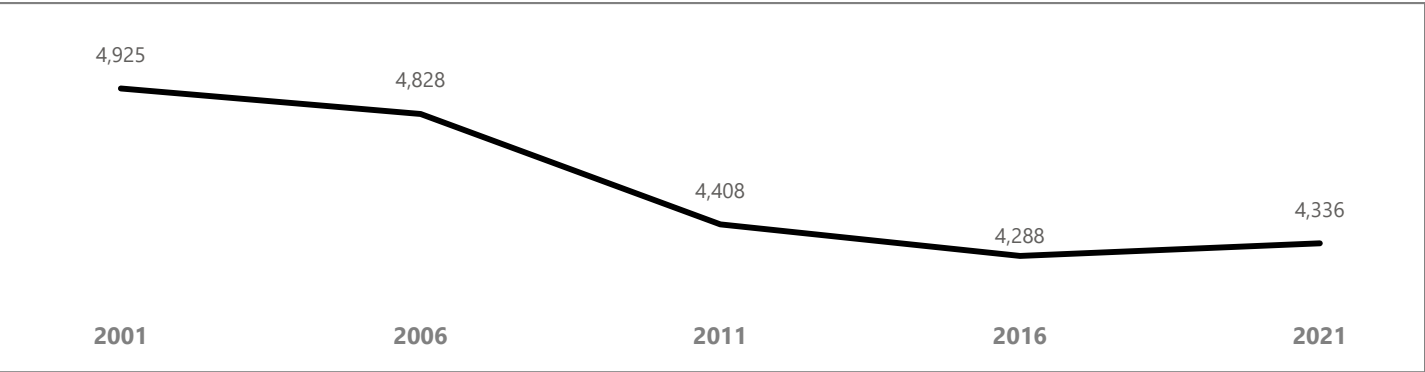


Figure 3 - Population from 2001-2021. Source: Statistics Canada

Population Change from 2016 to 2021

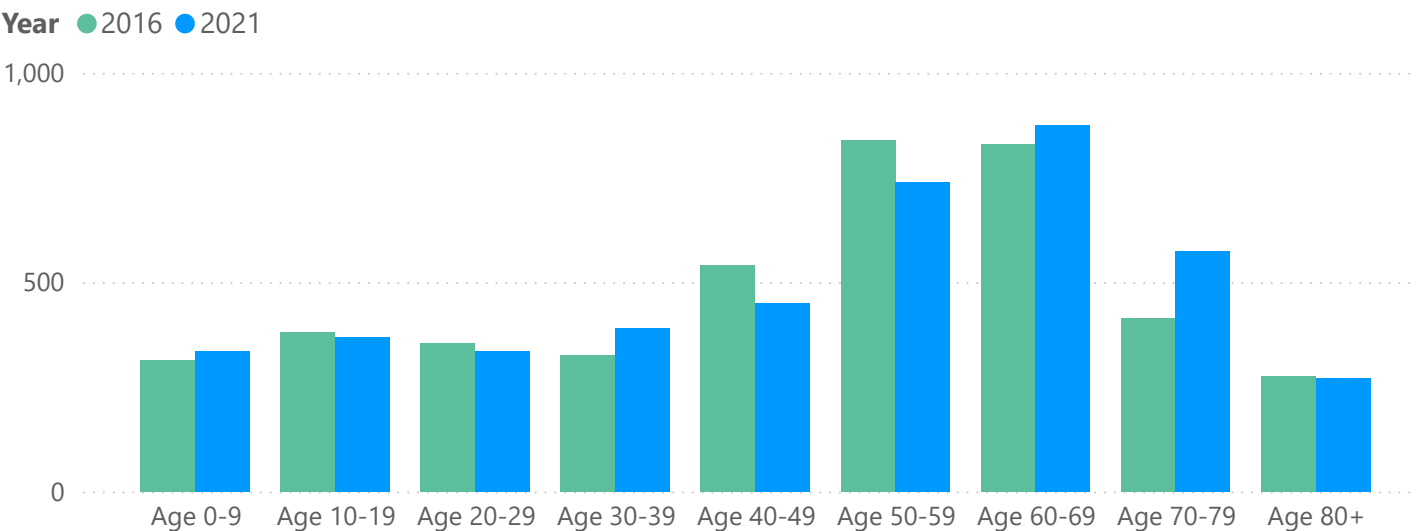


Figure 4 - Population by Age Group from 2016 to 2021. Source: Statistics Canada

Municipal Profile - Highlights

Population Comparison

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

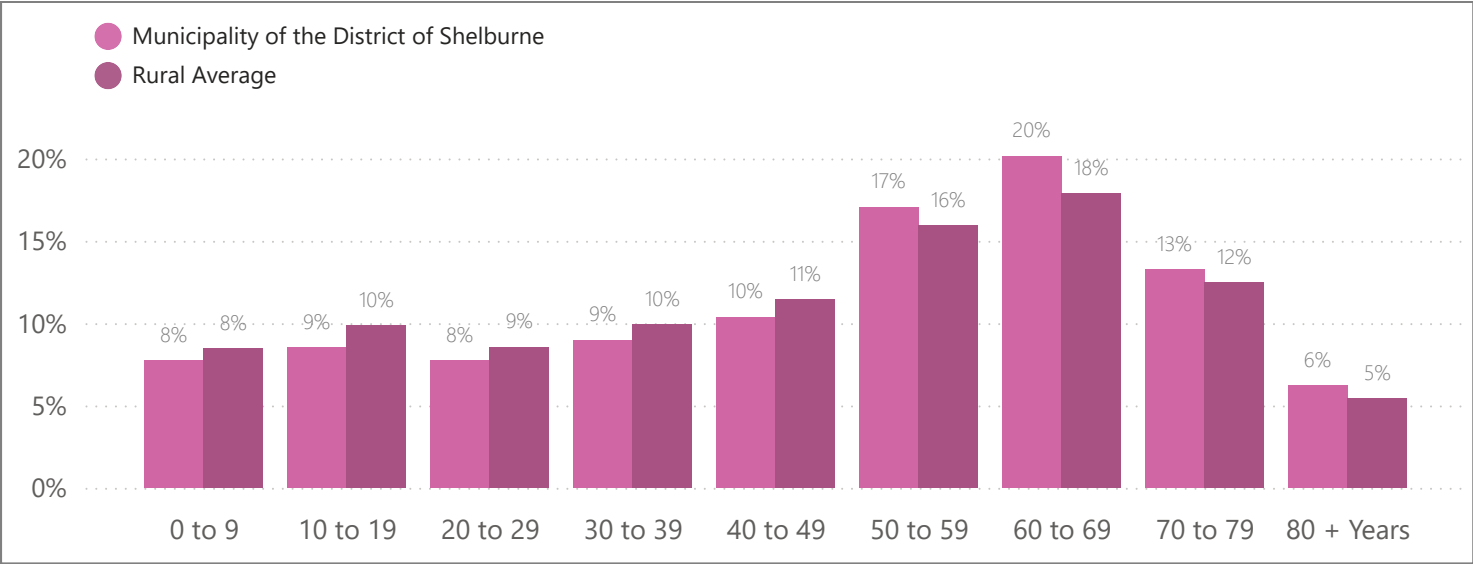


Figure 5 - Population by Age Group. Source: Statistics Canada

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

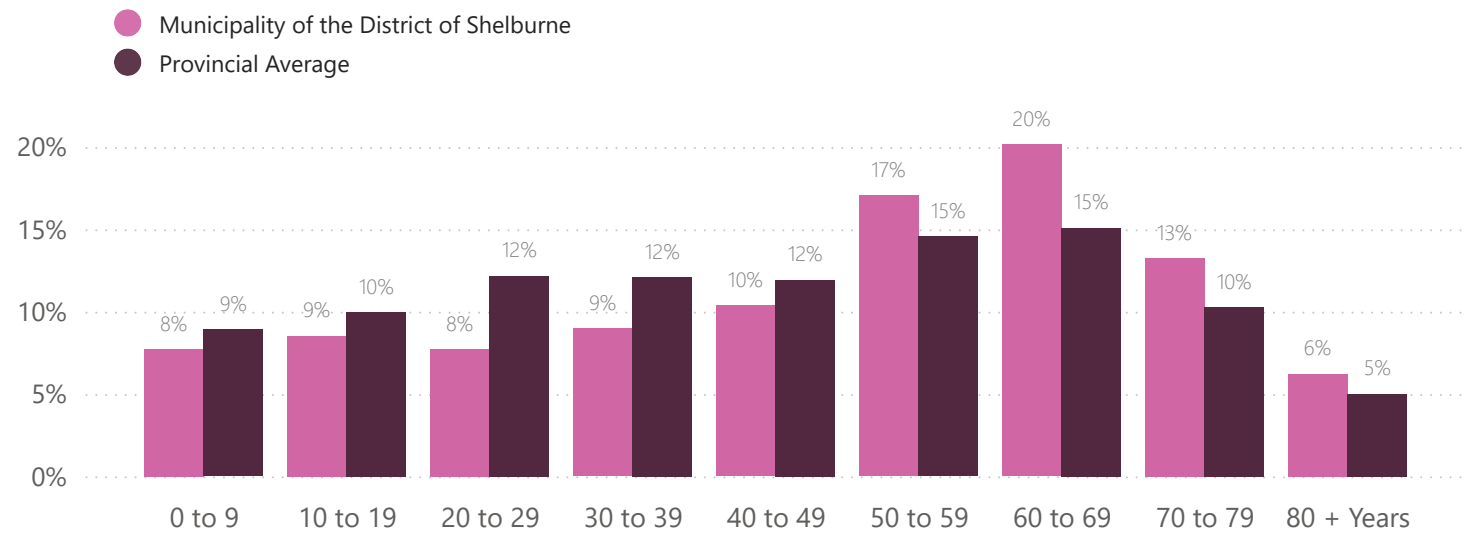


Figure 6 - Population by Age Group. Source: Statistics Canada

Municipal Profile - Highlights

Age Group Comparison

Population Age Groups

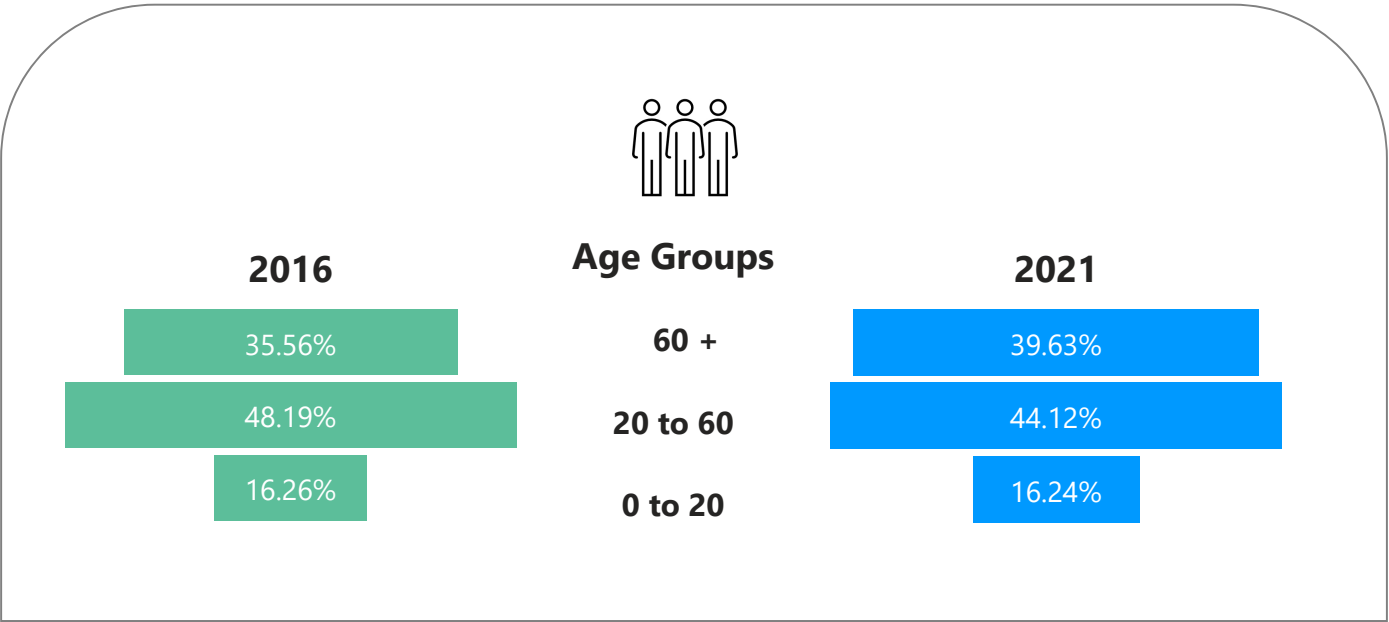


Figure 7 - Population by Age Group 2016 vs 2021. Source: Statistics Canada

Generational Groups

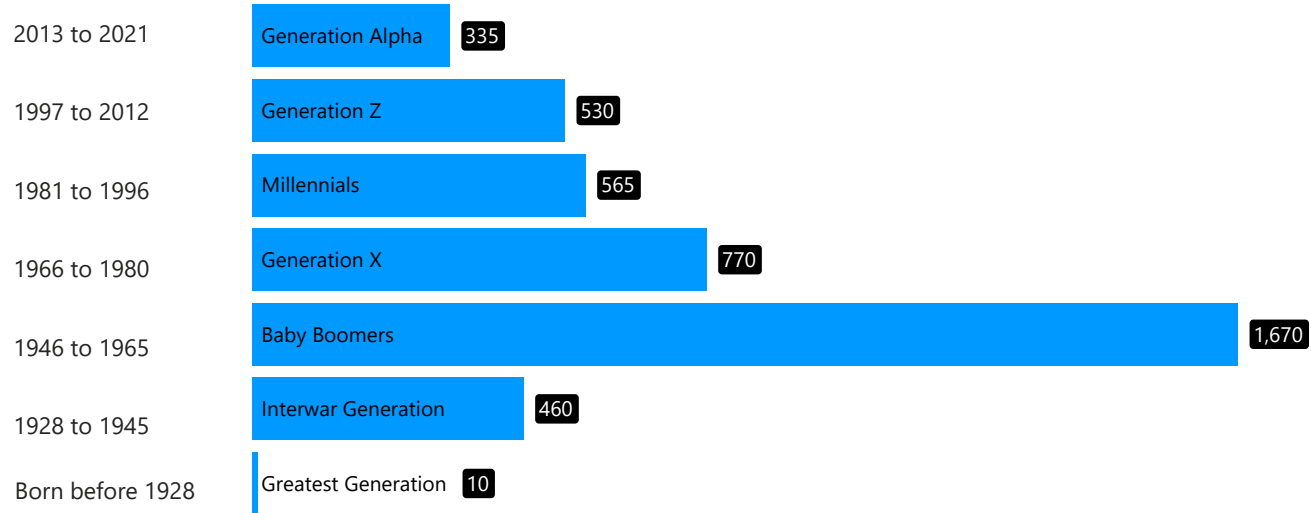


Figure 8 - Population by Generation for 2021 (rounded to nearest five). Source: Statistics Canada

Municipal Profile - Highlights

Population Outlook

Population Trend 2001 to 2021 (Actuals) and 2022 to 2024 (Estimates)
Municipality of the District of Shelburne

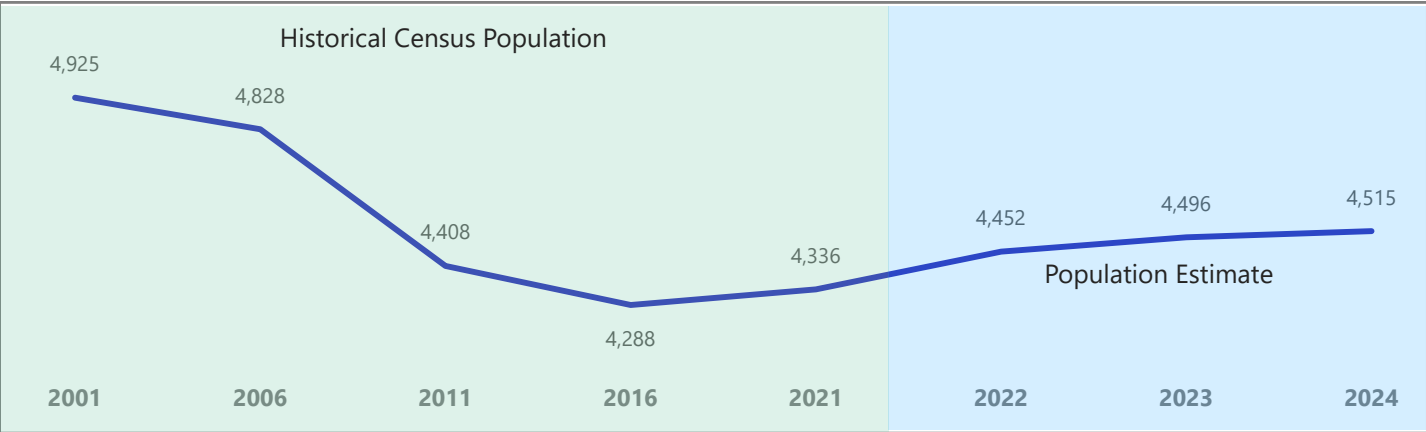


Figure 9 - Historical population from 2001 to 2021 is based on census data. Population estimates for 2022 to 2024 are based on the projections released January 16, 2025 Source: Statistics Canada

Population Trend 2001 to 2021 (Actuals) and 2022 to 2024 (Estimates)
Nova Scotia

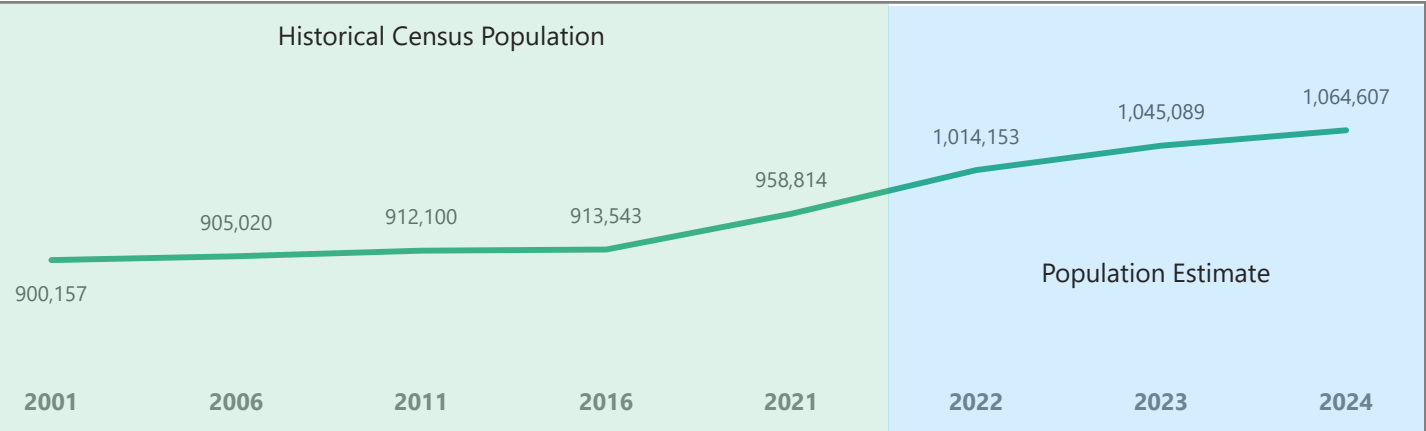


Figure 10 - Historical population from 2001 to 2021 is based on census data. Population estimates for 2022 to 2024 are based on the projections released January 16, 2025 Source: Statistics Canada

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.

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

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 Assessment¹): 17.3% Growth is keeping pace with the cost of living

Reliance on a Single Business or Institution: 0.8% Not dependent (Low Risk)

Residential Tax Effort: 2.7% 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.

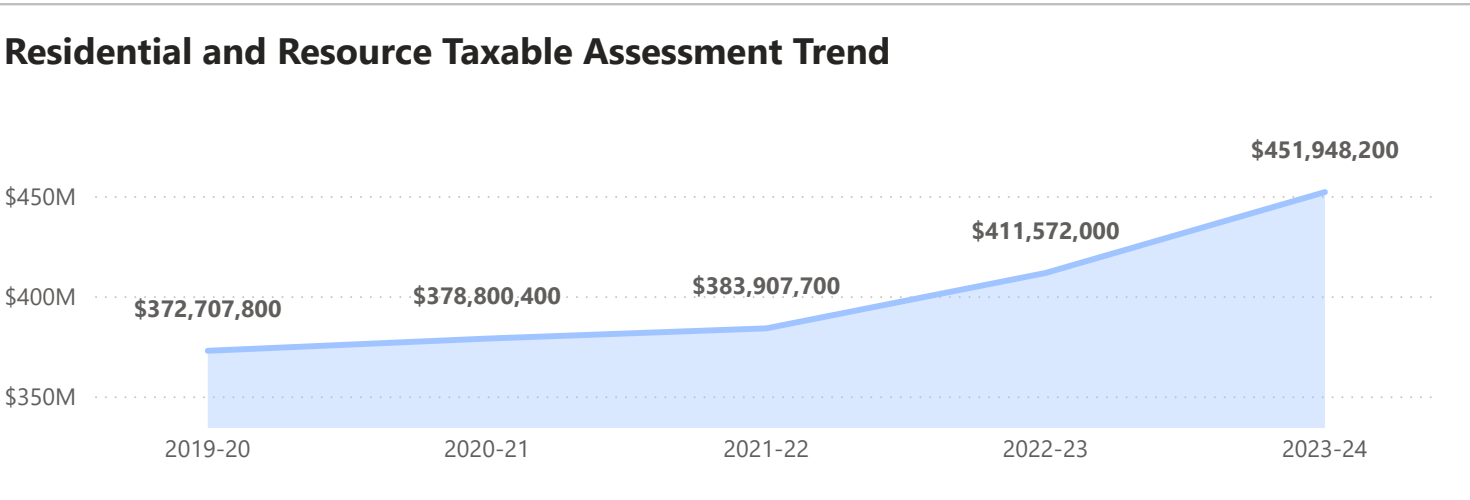


Figure 12 - Residential taxable assessment over the last five years. Source: 2019-20 to 2023-24 Statement of Estimates - Assessment

Commercial Taxable Assessment Trend

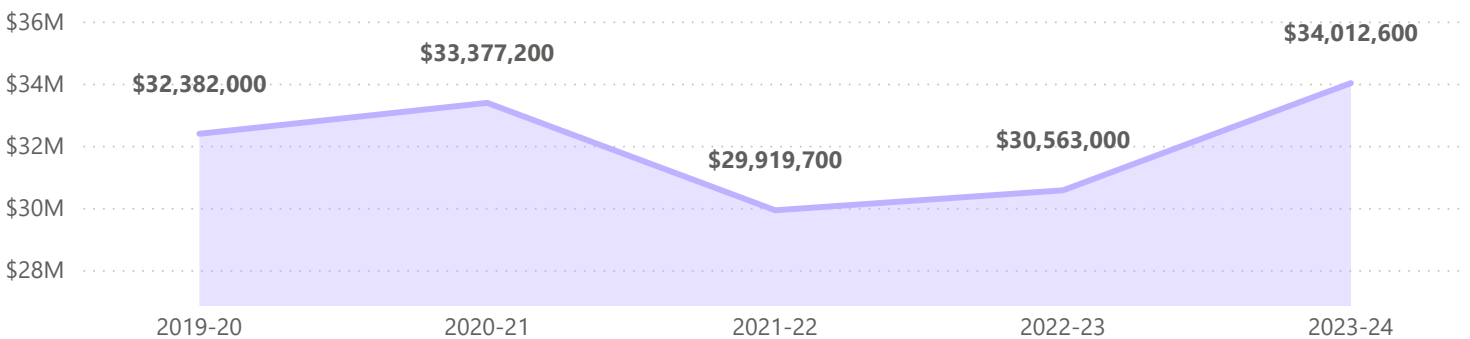


Figure 13 - Commercial taxable assessment over the last five years. Source: 2019-20 to 2023-24 Statement of Estimates - Assessment

¹ 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 audited².

Financial Reporting Compliance

Legislated Requirements

Submitted before deadline³:

◦ Audited Consolidated Financial Statements	Yes
◦ Financial Information Return (FIR)	No
◦ Statement of Estimates - Assessment (SOE-A)	Yes
◦ Statement of Estimates - Budget (SOE-B)	Yes
◦ Management Letter/Internal Control Letter	Yes
◦ Summary Report of Expenses	No
◦ Summary Report of Hospitality Expenses	No

Financial Statements include:

◦ Unqualified Audit Opinion	Yes
◦ Elected Officials remuneration and expenses	Yes

Expense and Hospitality report posted online quarterly	Yes
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² 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.

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

Financial Highlights

Revenue

Total consolidated revenue:	\$8.0 Million
Revenue generated from own source revenue*:	\$7.6 Million
Total general operating revenue:	\$7.5 Million
Largest general operating revenue:	73% Net property taxes and payments in lieu of taxes

Expenses

Total consolidated expenses**:	\$7.5 Million
Total general operating expenses:	\$7.0 Million
Largest general operating expense:	30% General government services

Annual Surplus

Annual consolidated surplus (deficit):	\$466.5 Thousand
Consolidated accumulated surplus (deficit):	\$14.0 Million
Annual general operating surplus (deficit):	\$482.5 Thousand

Debt

Total consolidated long-term debt:	\$3.1 Million
Total general capital fund long-term debt:	\$3.1 Million
General operating fund bank indebtedness:	\$0

* Total consolidated revenue excluding government transfers

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

Revenue

\$8.0M

2023-24 Consolidated Revenue

Total consolidated revenue:	\$8.0 Million	
Largest revenue:	\$5.4 Million	Net property taxes and payments in lieu of taxes
Revenue generated from own source revenue:	94.83%	

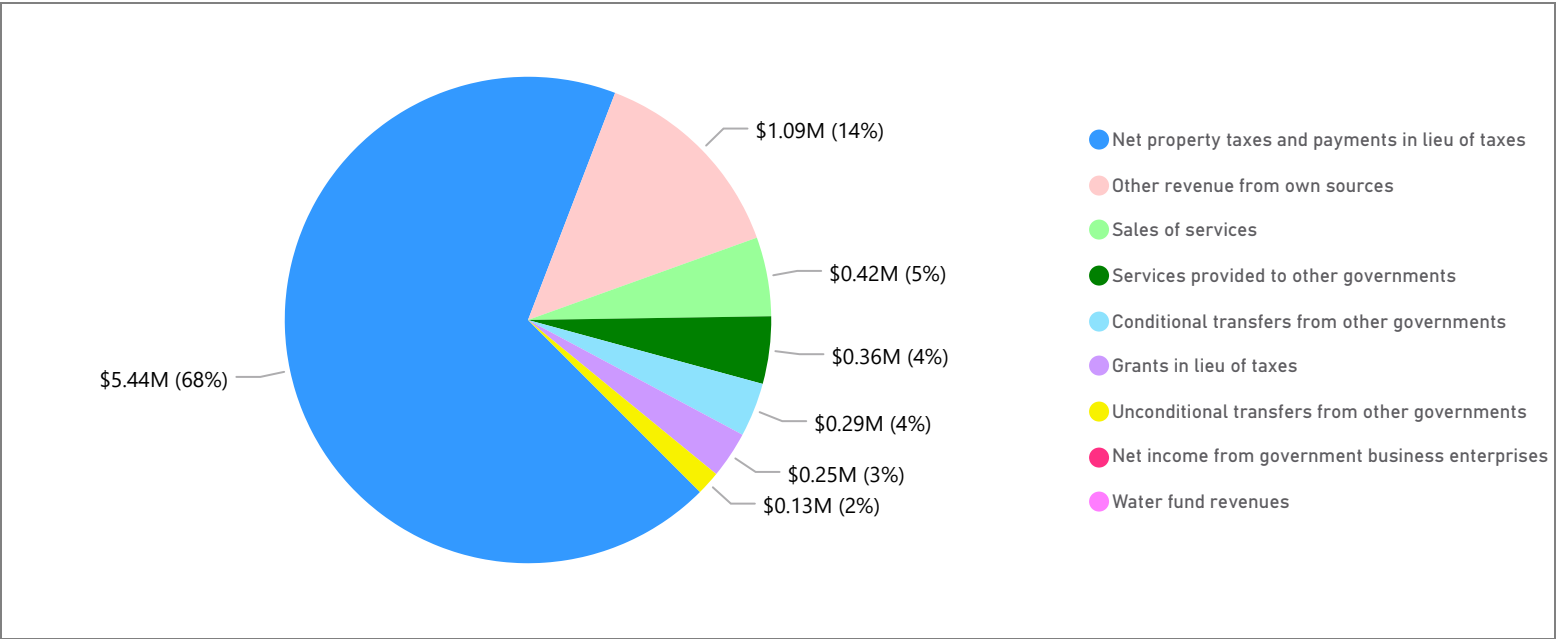
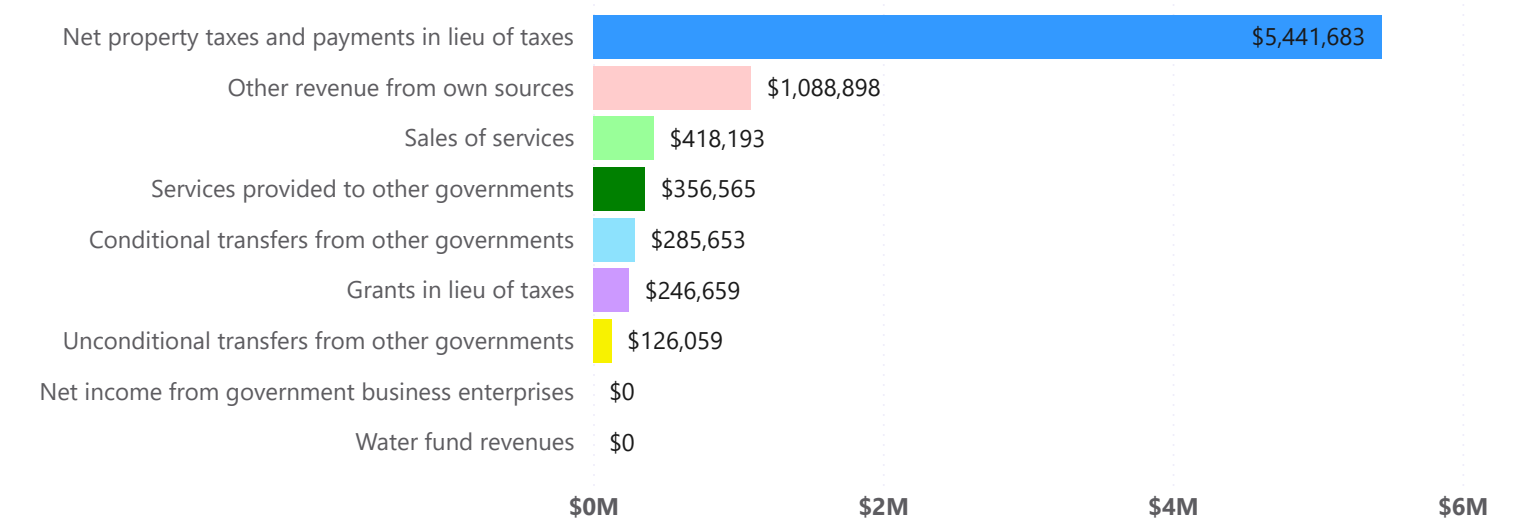


Figure 14 - Consolidated Revenue Source: 2023-24 Financial Information Return

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

Consolidated Revenue



Revenue

\$7.5M

2023-24 General Operating Revenue

Total general operating revenue:	\$7.5 Million
Largest general operating revenue:	73% Net property taxes and payments in lieu of taxes
Uncollected Taxes Financial Condition Indicator (FCI):	1.5%
Reliance on Government Transfers (FCI):	1.1%

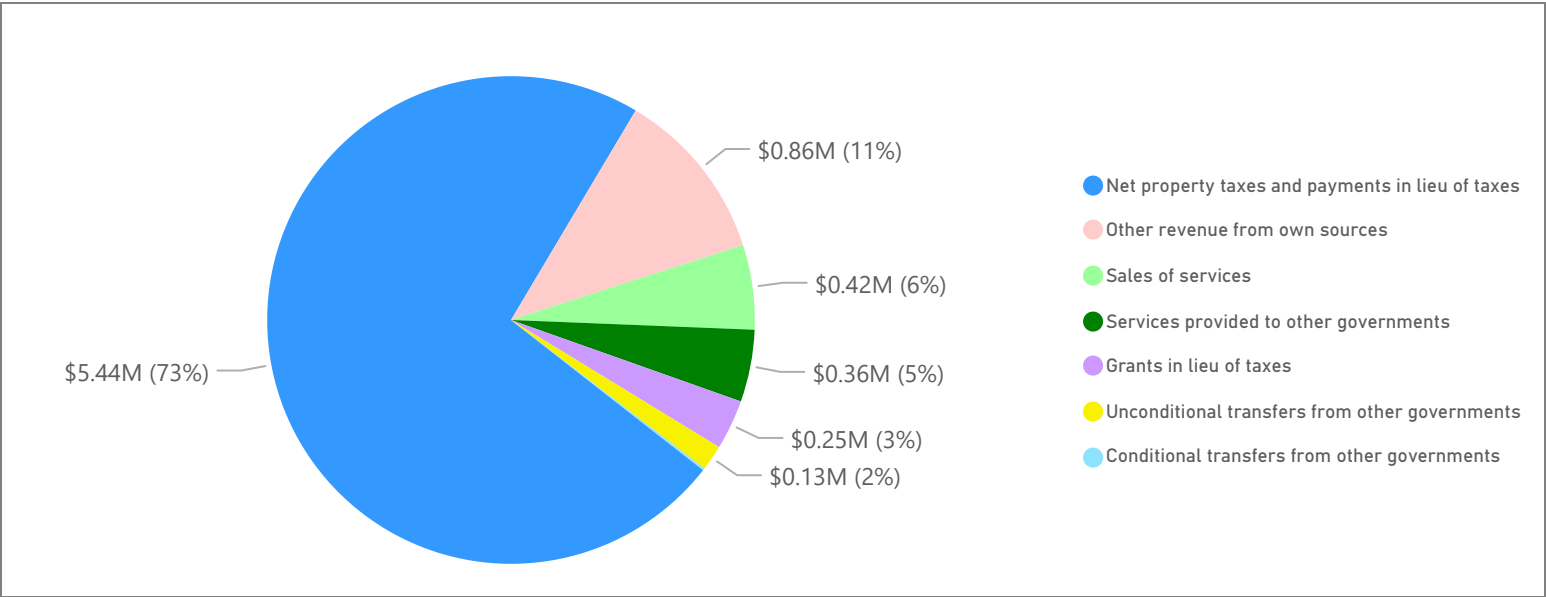
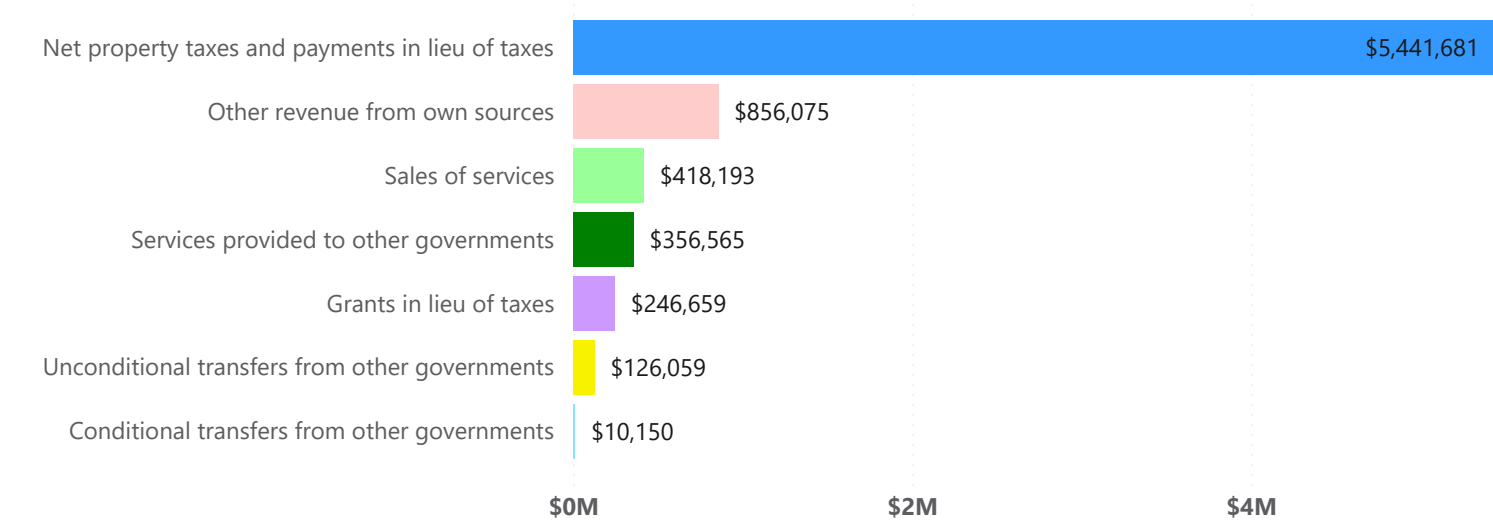


Figure 15 - General Operating Fund Revenue: 2023-24 Financial Information Return

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

General Operating Revenue



Expenses

\$7.5M

2023-24 Consolidated Expenses

Total consolidated expenses: \$7.5 Million

Largest expense: 32% General government services

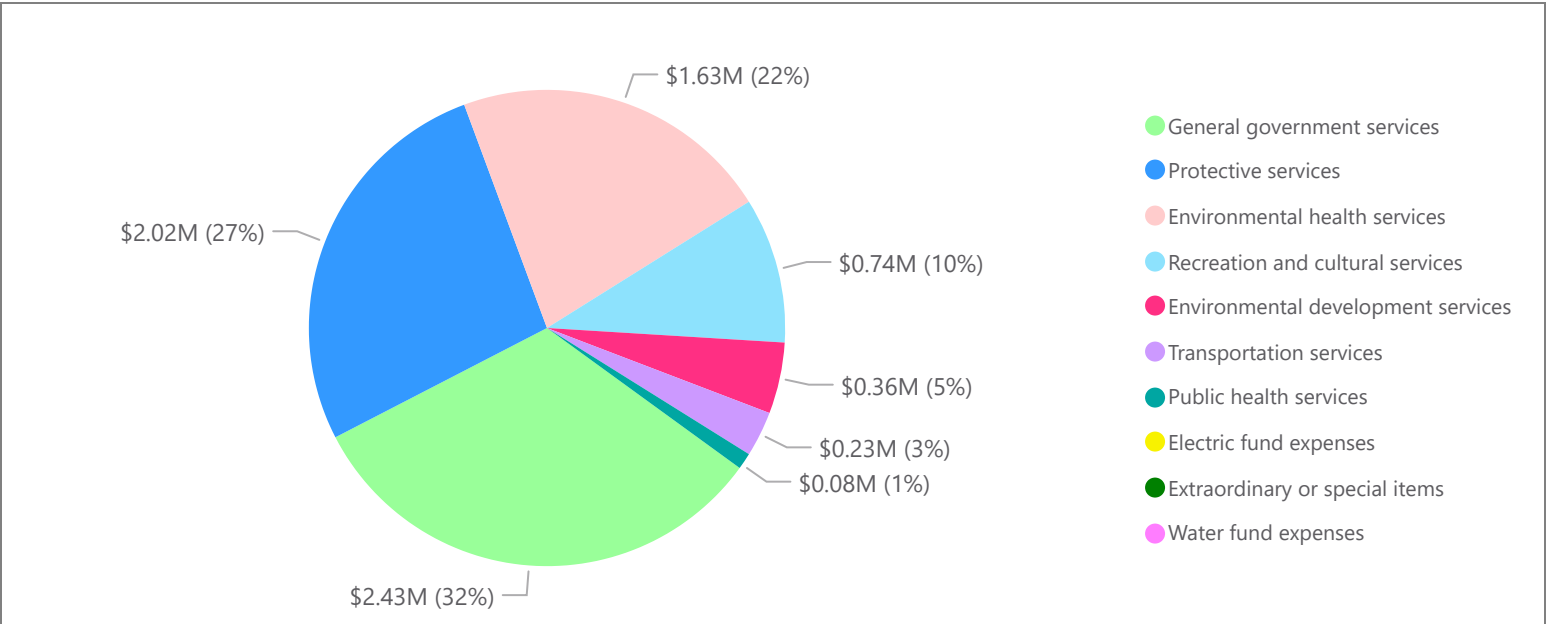
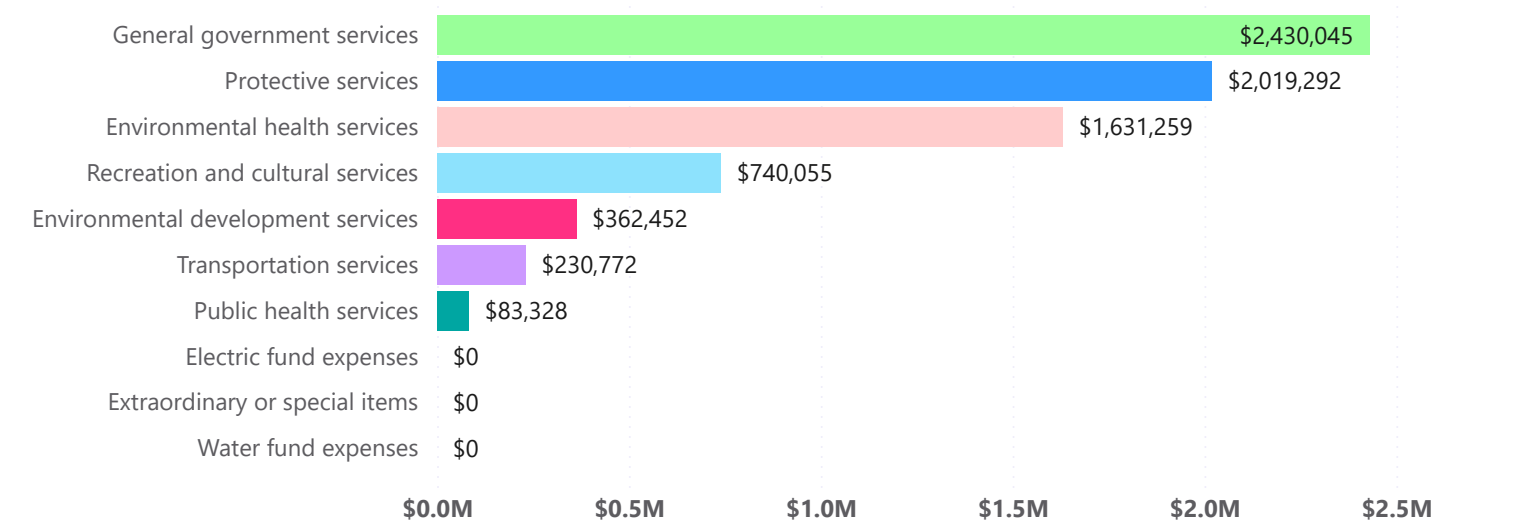


Figure 16 - Consolidated Expenses Source: 2023-24 Financial Information Return

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

Consolidated Expenses



Expenses

\$7.0M

2023-24 General Operating Expense

Total general operating expenses:	\$7.0 Million
Largest general operating expense:	30% General government services
General operating reserves as a percentage of total general operating expenses:	67.4%

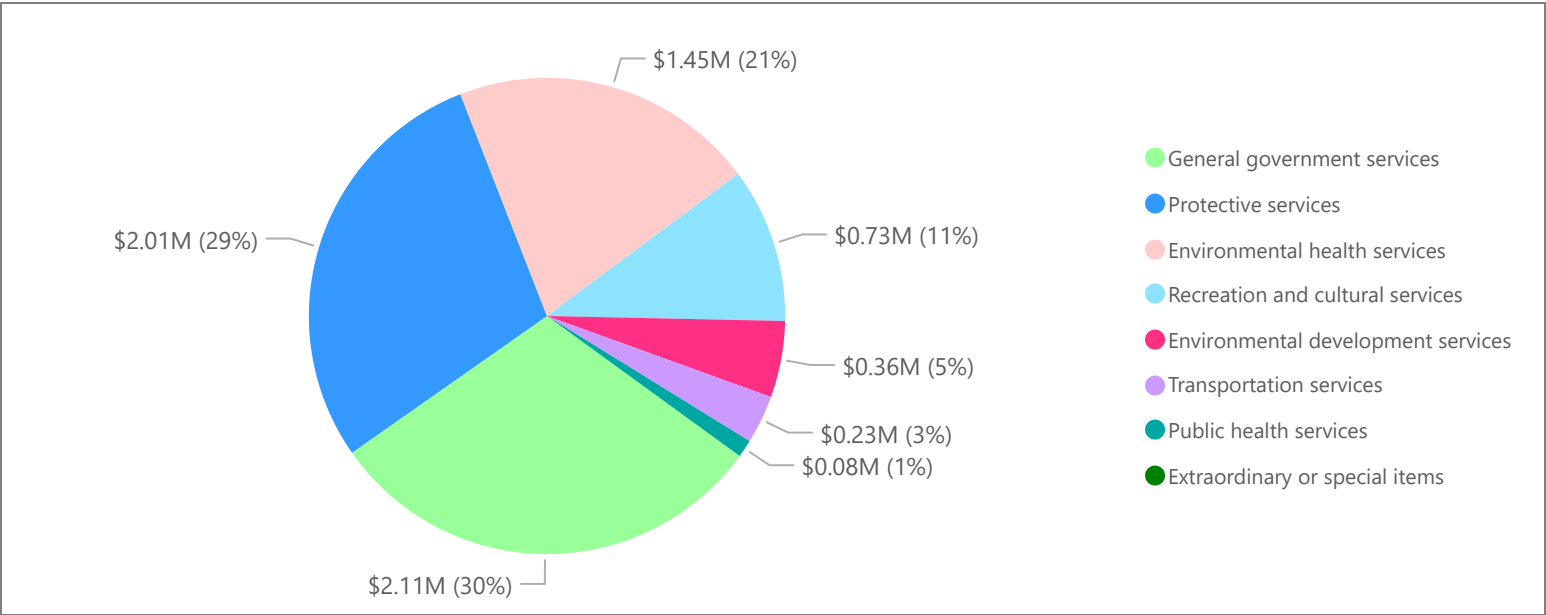
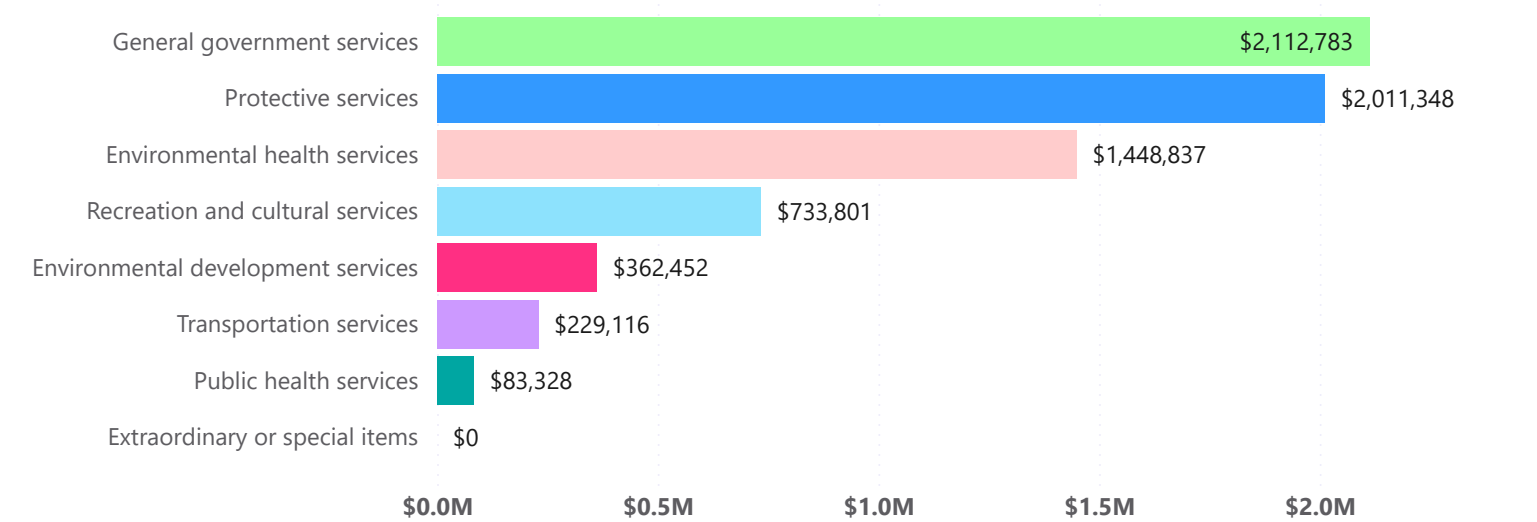


Figure 17 - General Operating Fund Expenses: 2023-24 Financial Information Return

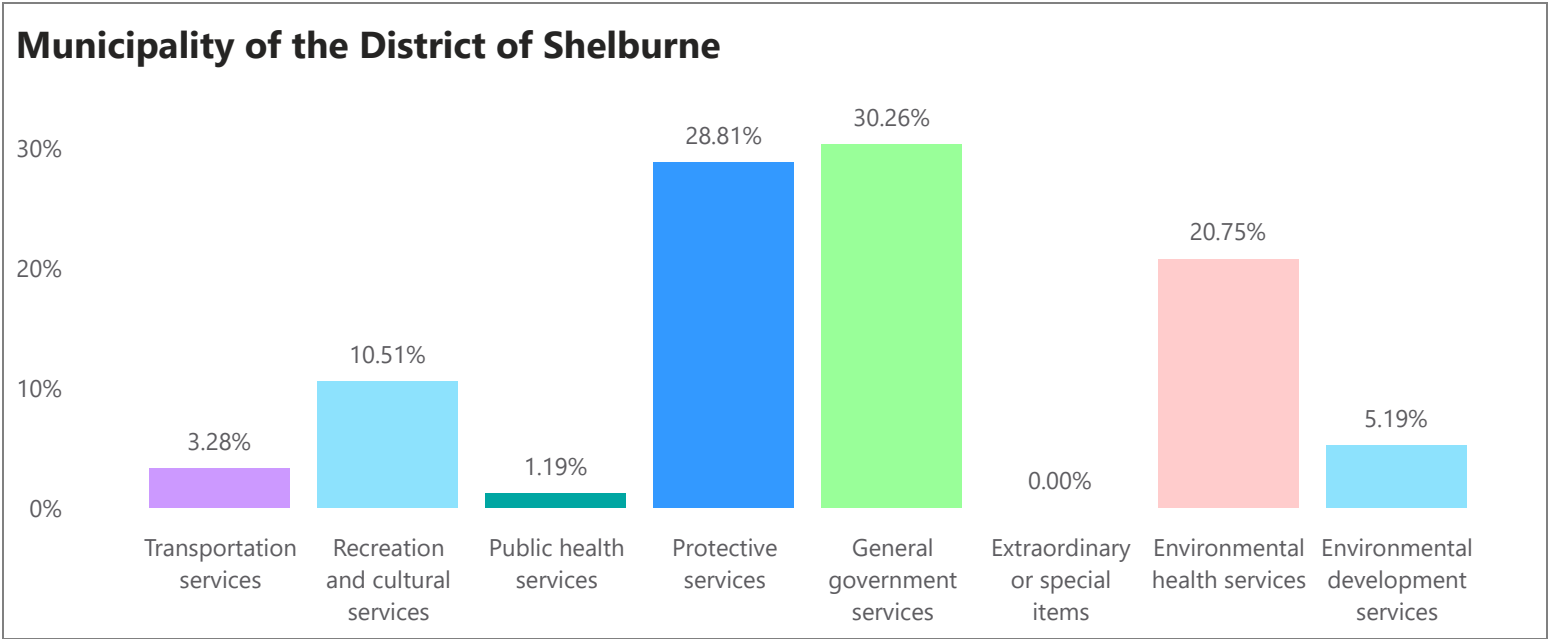
The graph above and table below show the Municipality's general operating fund expenses divided into categories.

General Operating Expenses

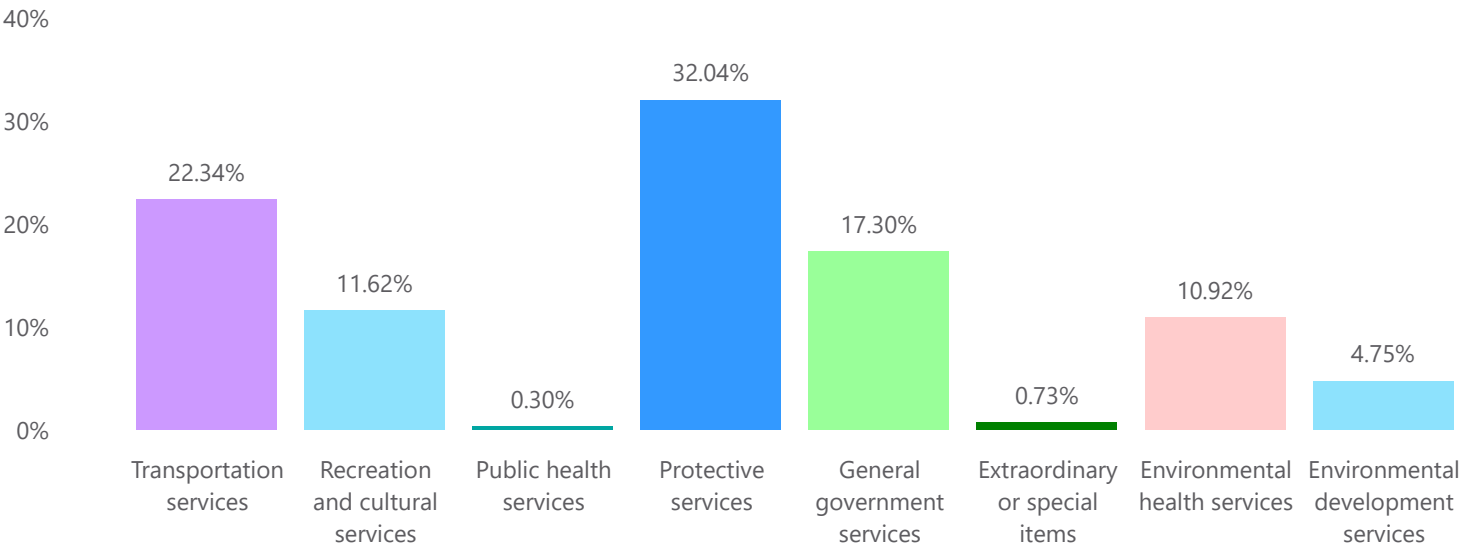


2023-24 General Operating Expenses Comparison to the Provincial Average

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



Provincial Average



*Please note, these results do not include details from the Town of Mahone Bay due to outstanding financial reporting.

Figure 18 - Comparison of General Operating Fund Expenses to Provincial Average. Source: 2023-24 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):	\$466.5 Thousand
Consolidated accumulated surplus (deficit):	\$14.0 Million
Annual general operating surplus (deficit):	\$482.5 Thousand
Number of Deficits in the Last 5 Years Financial Condition Indicator (FCI):	0

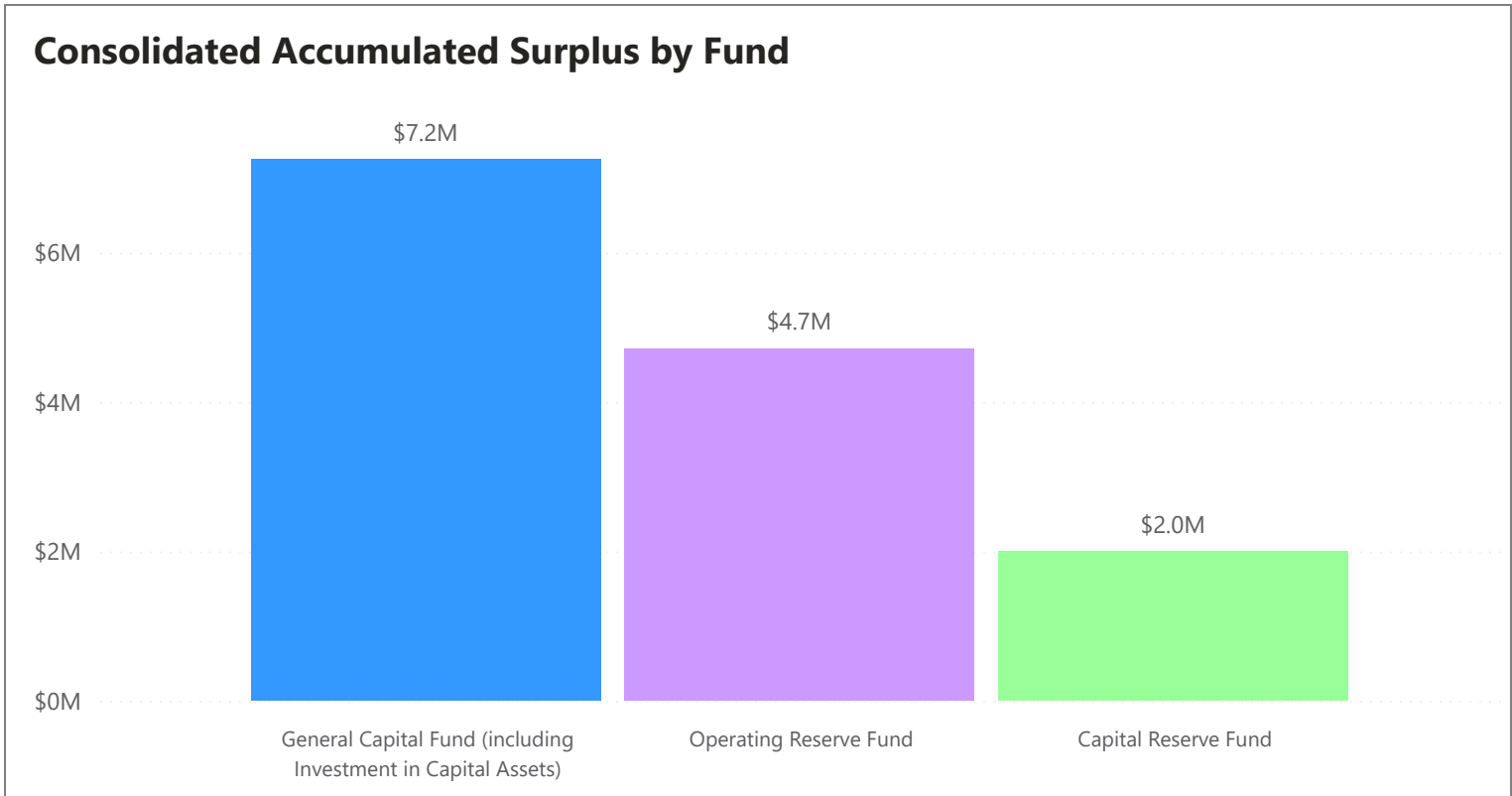


Figure 19 - Consolidated Accumulated Surplus by Fund. Source: 2023-24 Financial Information Return

Debt

Total consolidated long-term debt:	\$3.1 Million
Total general capital fund long-term debt:	\$3.1 Million
Debt Service Financial Condition Indicator (FCI):	1.1%
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):	0.6%

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

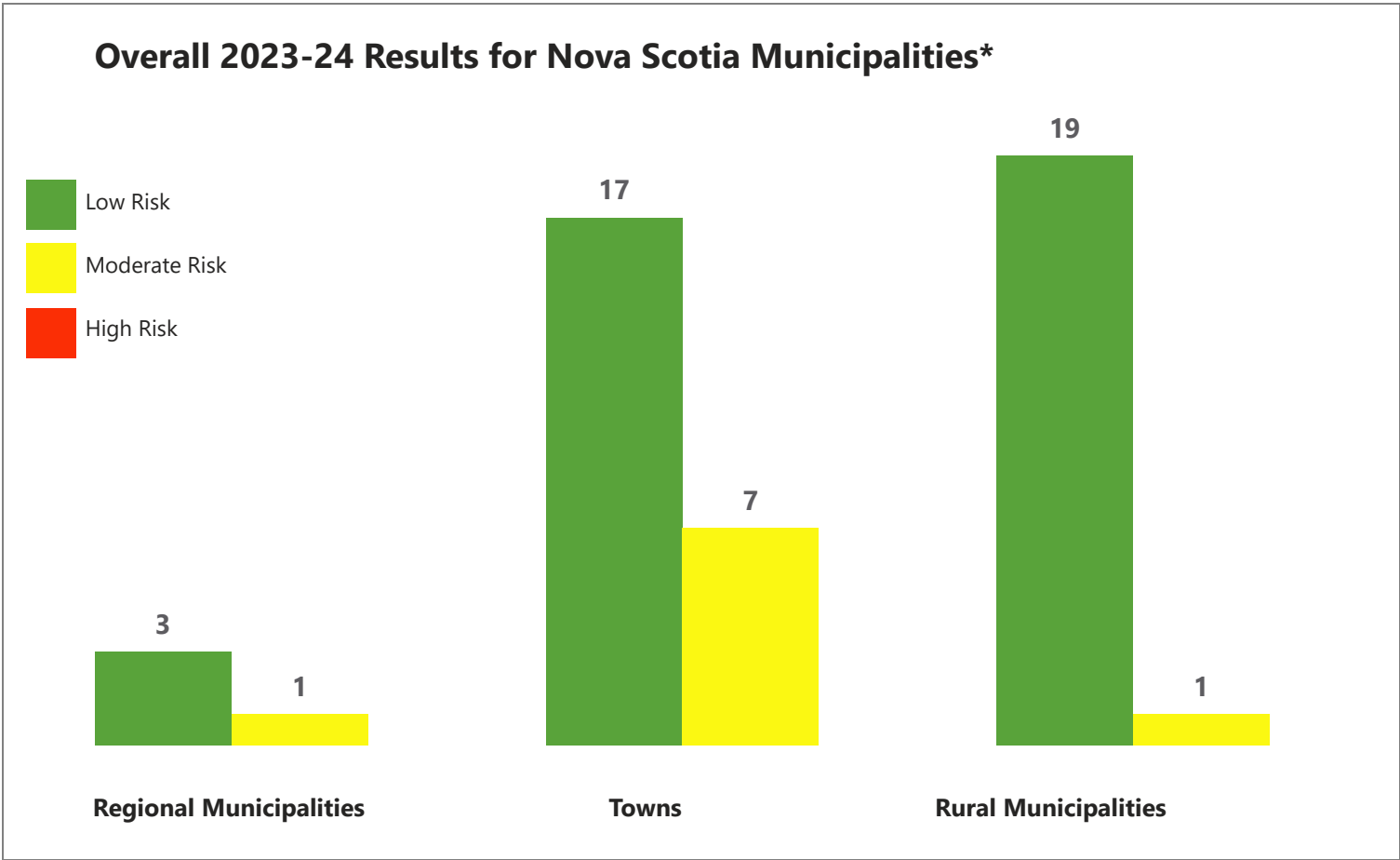
Overall Assessment for: Municipality of the District of Shelburne

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).



*Please note, these results do not include details from the Town of Mahone Bay due to outstanding financial reporting.

Financial Condition Indicators Highlights for 2023-24

Overall Assessment

Green (Low Risk)

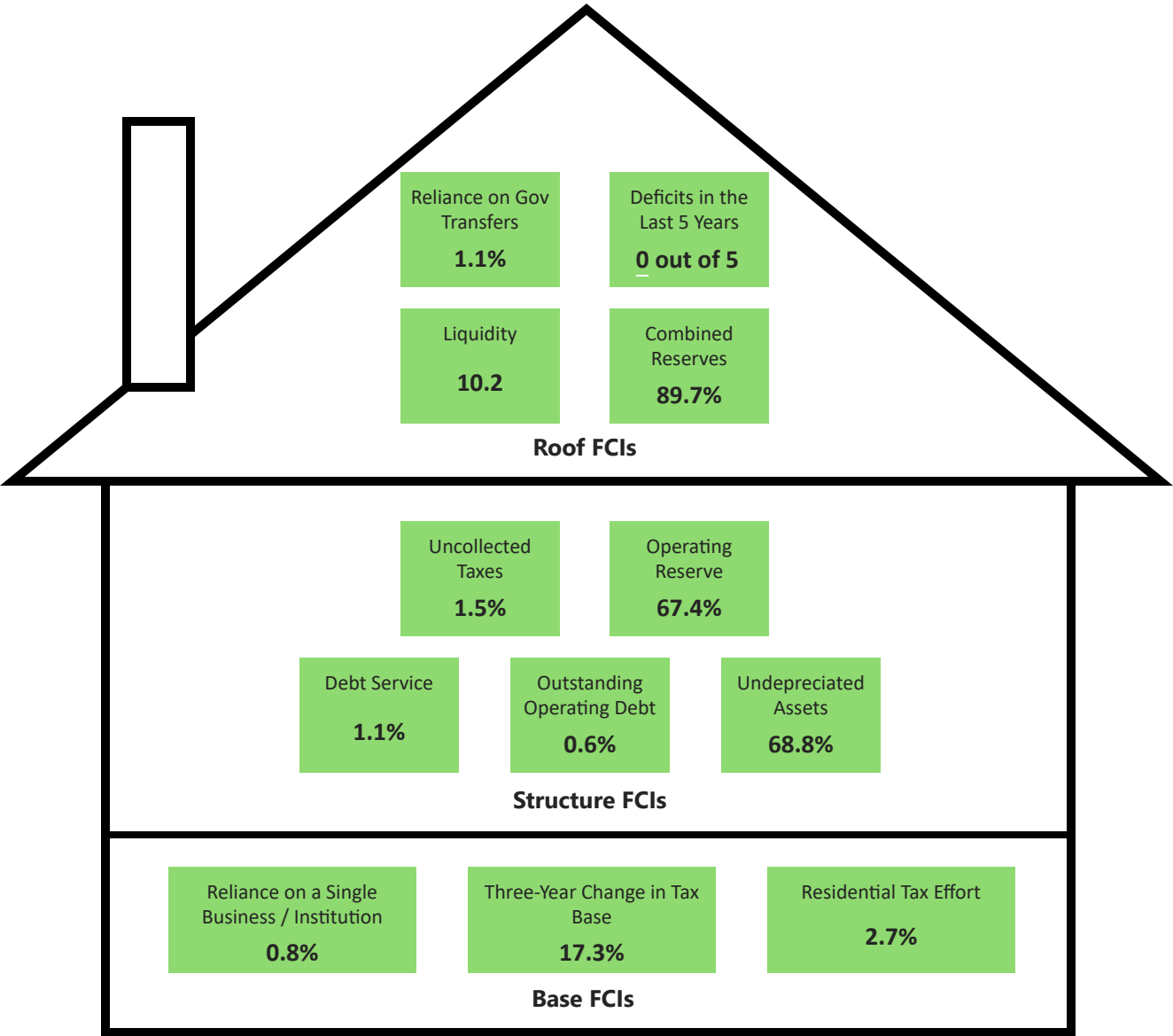
The overall Financial Conditions Index assessment for the Municipality of the District of Shelburne is Green (Low Risk).

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): 12 Indicators
- Moderate Risk (yellow): 0 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

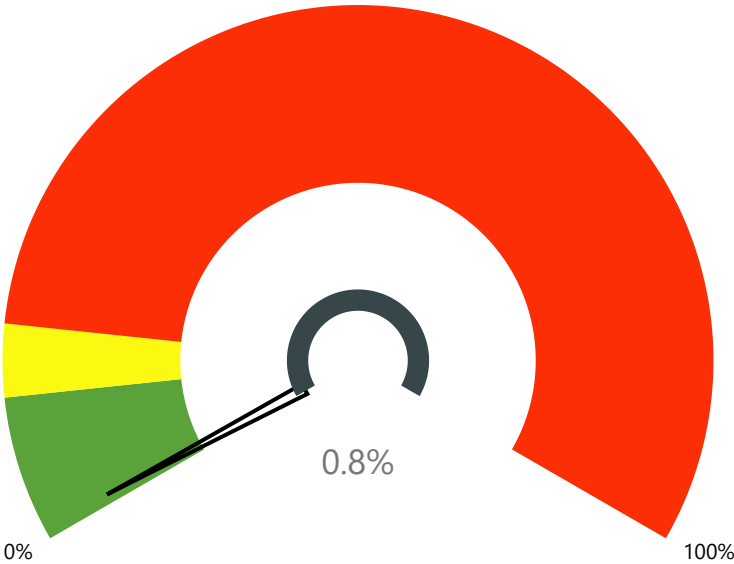
BASE	2022-23	2023-24	+/-
Reliance on a Single Business or Institution	0.9%	0.8%	-0.1%
Three-Year change in Tax Base*	9.3%	17.3%	8.0%
Residential Tax Effort	2.4%	2.7%	0.3%
STRUCTURE	2022-23	2023-24	+/-
Uncollected Taxes	2.9%	1.5%	-1.4%
Operating Reserve	66.6%	67.4%	0.8%
Debt Service	0.0%	1.1%	1.1%
Outstanding Operating Debt	29.7%	0.6%	-29.1%
Undepreciated Assets	67.5%	68.8%	1.3%
ROOF	2022-23	2023-24	+/-
Reliance on Government Transfers	1.3%	1.1%	-0.2%
Number of Deficits in the Last 5 Years	0	0	0
Liquidity	2.3	10.2	7.9
Combined Reserves	86.8%	89.7%	2.9%

*For 3-year Change in Tax Base, CPI change for 2022-23 was 13.3% and for 2023-24 was 16.7%.

Base FCI Indicator - Municipal Revenue Dimension

Reliance on a Single Business or Institution

2023-24 Results:	Low Risk 0.8 % The largest single commercial or institutional account is 0.8 % 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:	Taxable assessment value of the largest business or institution Uniform assessment = 0.8%
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

2023-24 Results: **Low Risk 17.3 %**

What does it mean? Growth is above the CPI % change of 13.3%.
The Municipality's tax base is in a strong position to cover the cost of municipal services and programs.

Calculation:

$$\frac{\text{Current uniform assessment} - \text{Uniform assessment 3 years prior}}{\text{Uniform assessment 3 years prior}} = 17.3\%$$

- Risk Thresholds:
- Low: Equal or above CPI % change (Three Year CPI 2023-24: 16.7 %)
 - Moderate: Below CPI % change, but not negative growth
 - High: Negative growth

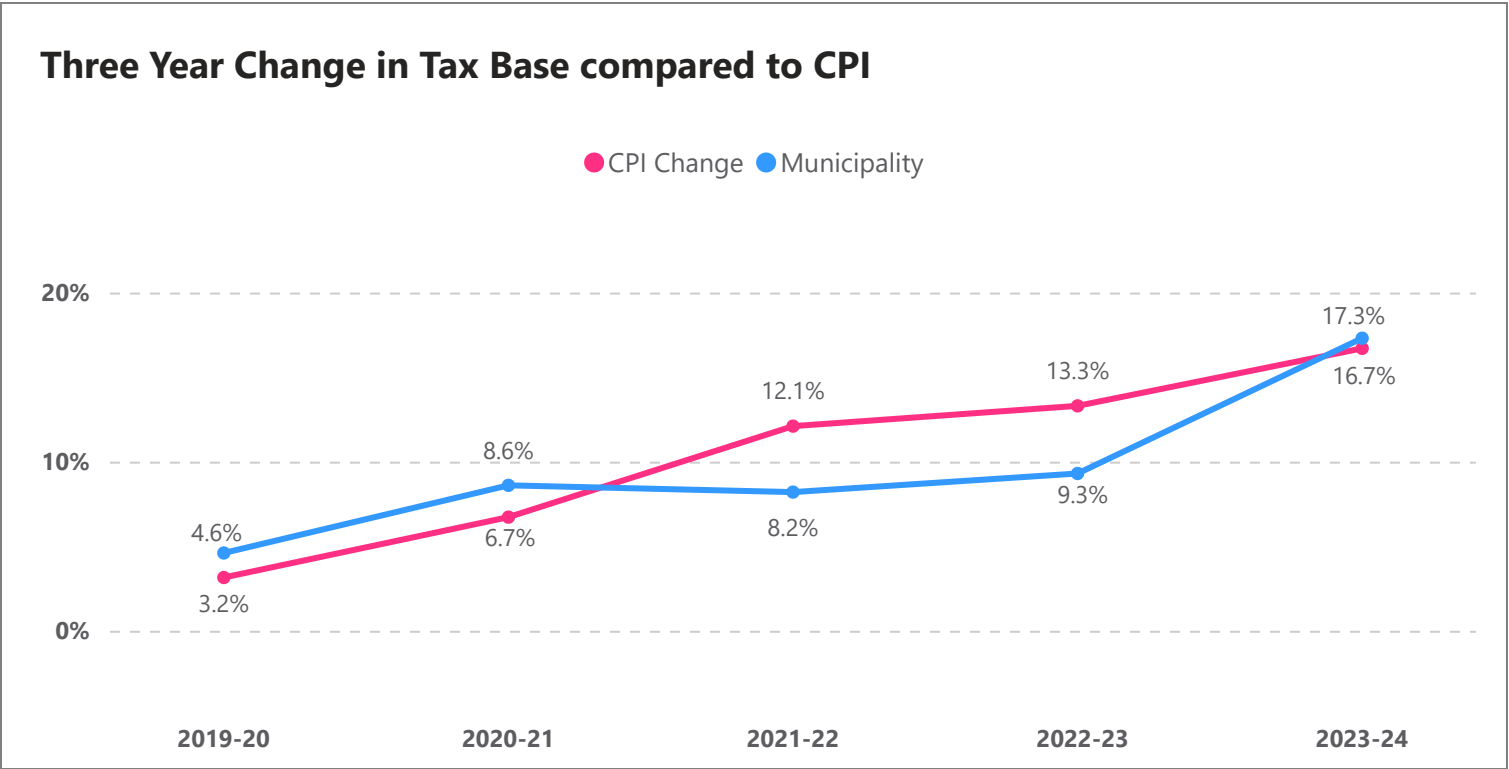


Figure 20 - Three-year change in Uniform Assessment in comparison to three-year change in CPI for the last 5 years.
Source: Statement of Estimates-Assessment and Statistics Canada

Base FCI Indicator - Municipal Revenue Dimension

Residential Tax Effort

2023-24 Results: **Low Risk 2.7 %**

2.7 % of median household income is required to pay the average tax bill.

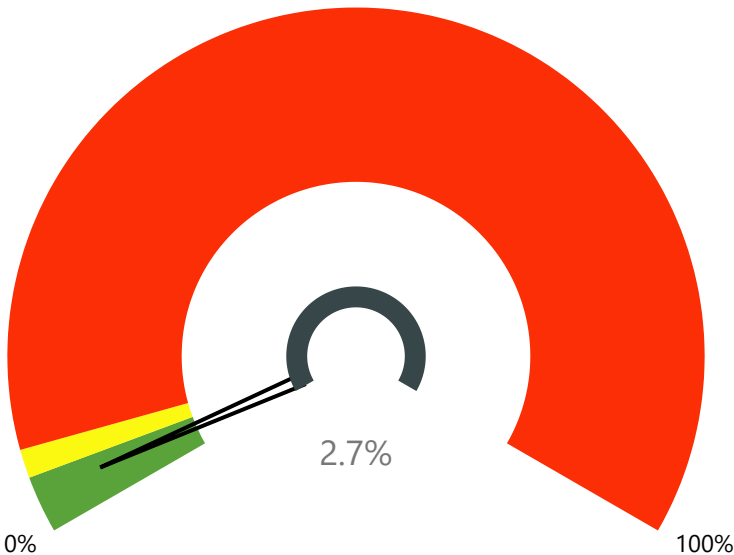
What does it mean? The Municipality has some flexibility to increase the taxes, if required.

This indicator helps council assess the affordability of municipal taxes in relation to the current service levels.

Calculation:

$$\frac{\text{Total residential tax revenue per dwelling unit}}{\text{Median household income}} = 2.7\%$$

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



Structure (Management) FCI Indicator - Municipal Management Dimension

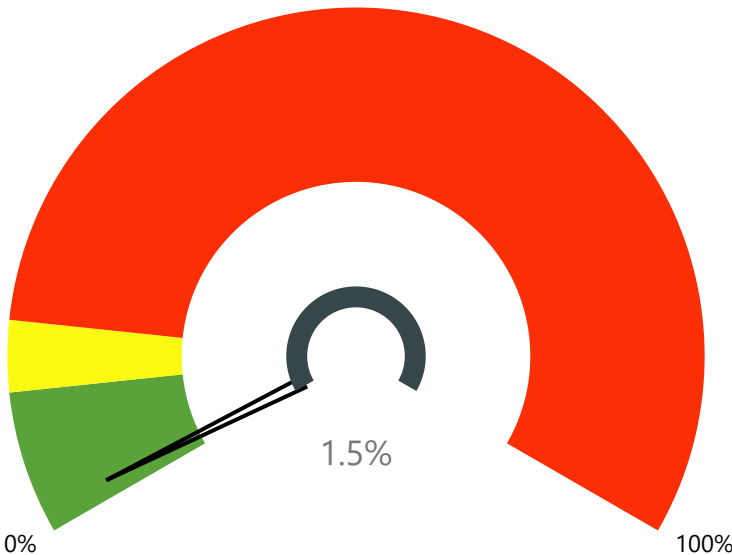
Uncollected Taxes

2023-24 Results: **Low Risk 1.5 %**

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

Calculation:
$$\frac{\text{Total cumulative uncollected taxes}}{\text{Total taxes billed in current fiscal year}} = 1.5\%$$

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



Structure (Management) FCI Indicator - Municipal Management Dimension

Operating Reserve

2023-24 Results: **Low Risk 67.4 %**

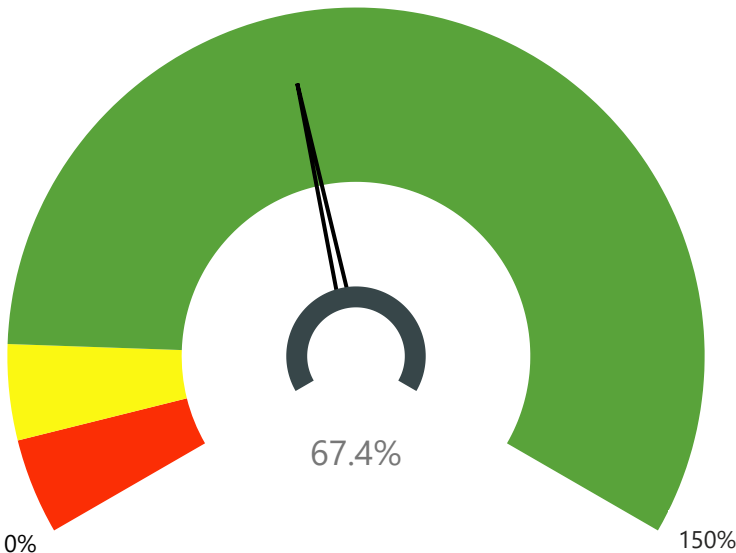
What does it mean? The Municipality is setting aside sufficient funds to help mitigate any unforeseen risks or future needs.

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

Calculation:

$$\frac{\text{Total operating reserve fund balance}}{\text{Total operating expenditures}} = 67.4\%$$

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



Structure (Management) FCI Indicator - Municipal Management Dimension

Debt Service

2023-24 Results: **Low Risk 1.1 %**

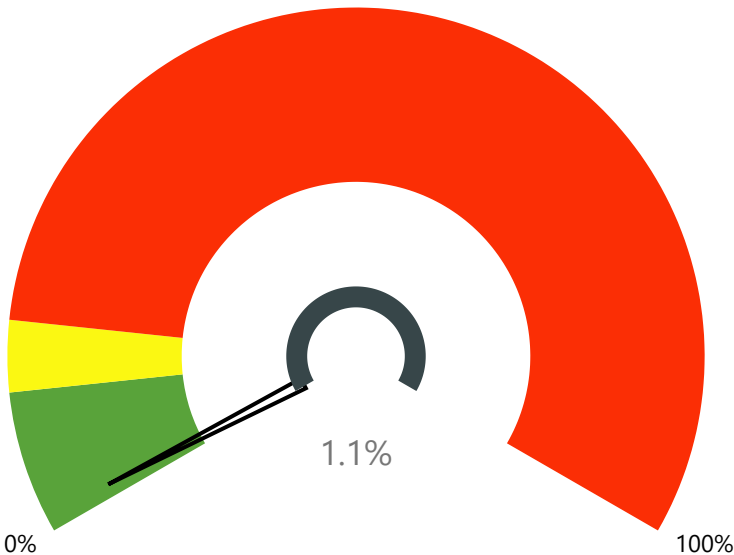
1.1% of own source revenue is spent on principal and interest payments.

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:

$$\frac{\text{Principal and interest paid on long-term debt}}{\text{Total own source operating revenue}} = 1.1\%$$

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



Structure (Management) FCI Indicator - Municipal Management Dimension

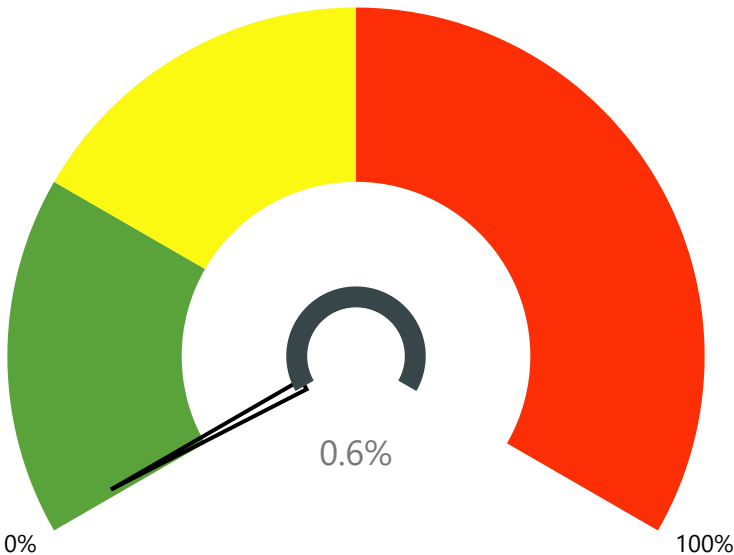
Outstanding Operating Debt

2023-24 Results: **Low Risk 0.6 %**

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

Calculation:
$$\frac{\text{Total outstanding operating debt}}{\text{Total own source operating revenue}} = 0.6\%$$

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



Structure (Management) FCI Indicator - Municipal Management Dimension

Undepreciated Assets

2023-24 Results: **Low Risk 68.8 %**

What does it mean? This indicator estimates that the Municipality's capital assets have 68.8 % of their useful life remaining

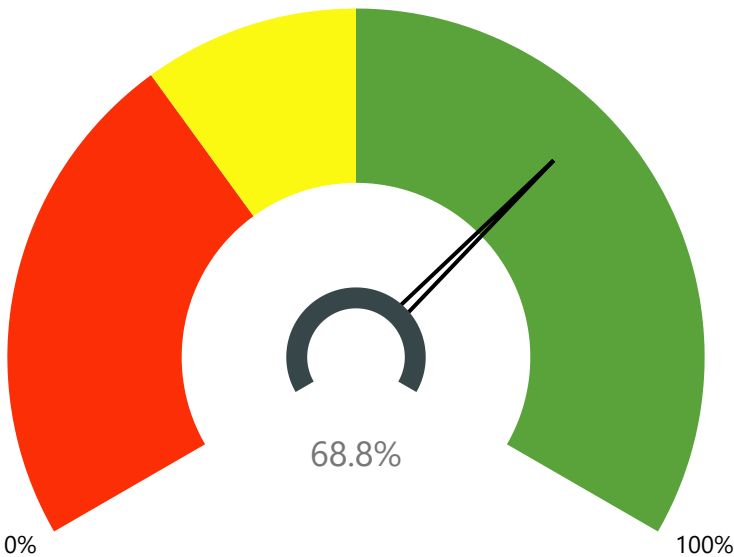
Municipalities across Canada are facing significant infrastructure challenges. This indicates that the Municipality may be experiencing less of an infrastructure challenge than other municipalities.

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:

$$\frac{\text{Total net book value of capital assets}}{\text{Gross costs of capital assets}} = 68.8\%$$

- 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

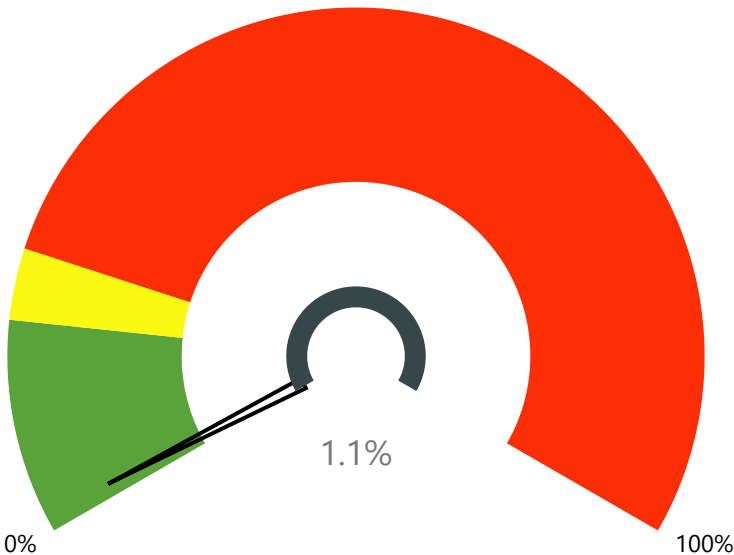
2023-24 Results: **Low Risk 1.1 %**

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

Calculation:

$$\frac{\text{Total government transfers}}{\text{Total revenue}} = 1.1\%$$

- 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

2023-24 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)

Surplus/(Deficit) for the last 5 Years

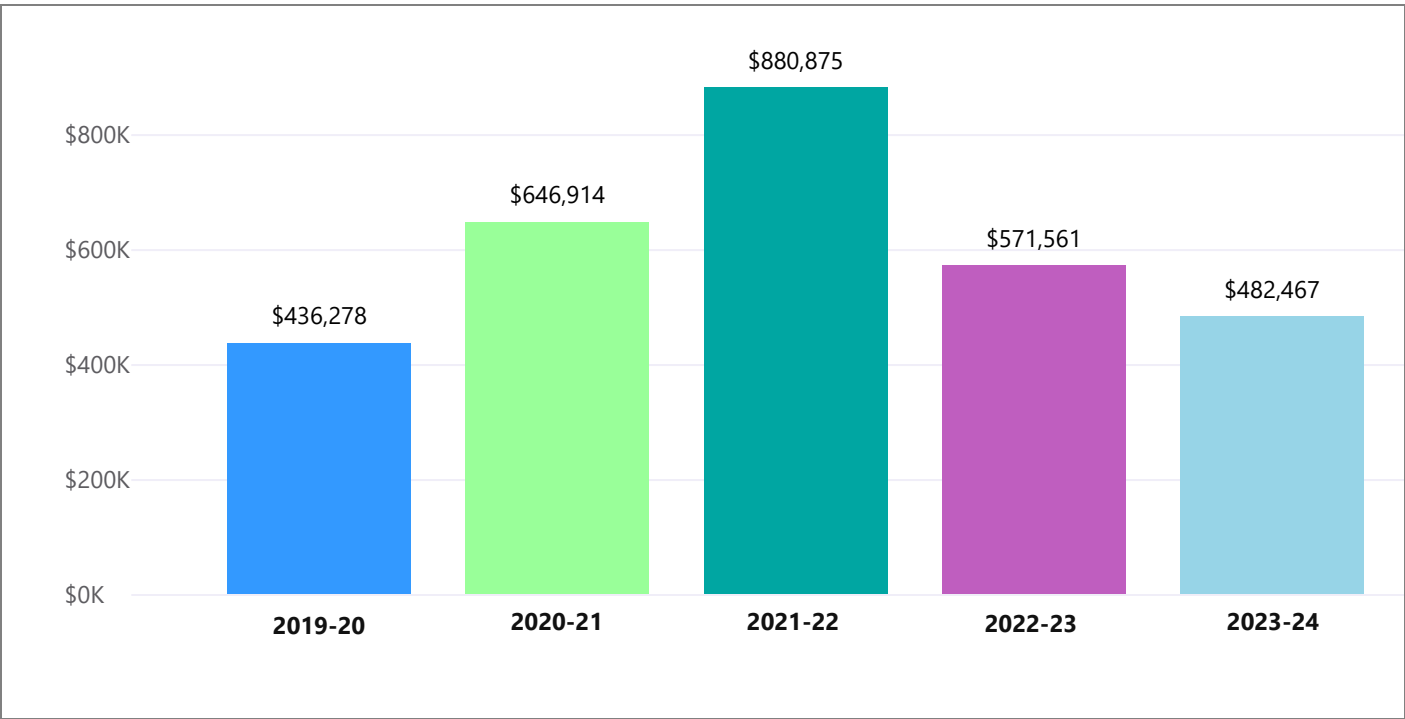


Figure 21 - Annual operating fund surplus (deficit) for the last 5 years. Source: Financial Information Return

Roof (Key Performance) FCI Indicator - Overall Assessment Dimension

Liquidity

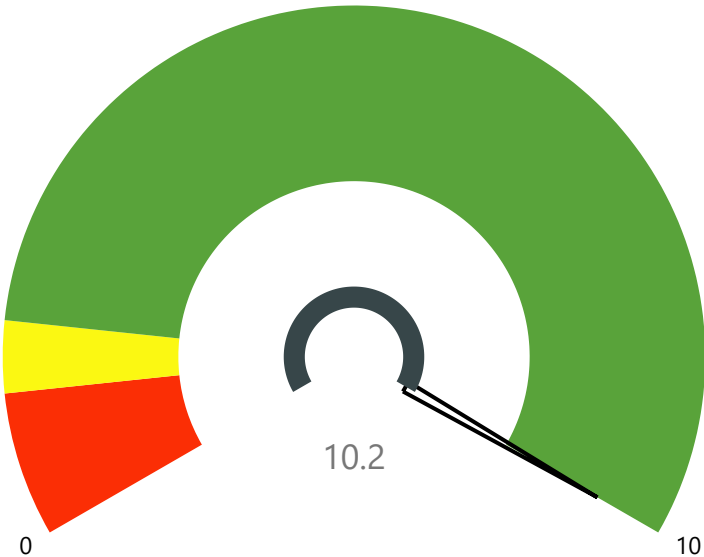
2023-24 Results: **Low Risk 10.2**

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:

$$\frac{\text{Total current financial assets}}{\text{Total current liabilities}} = 10.2$$

- 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

2023-24 Results: **Low Risk 89.7 %**

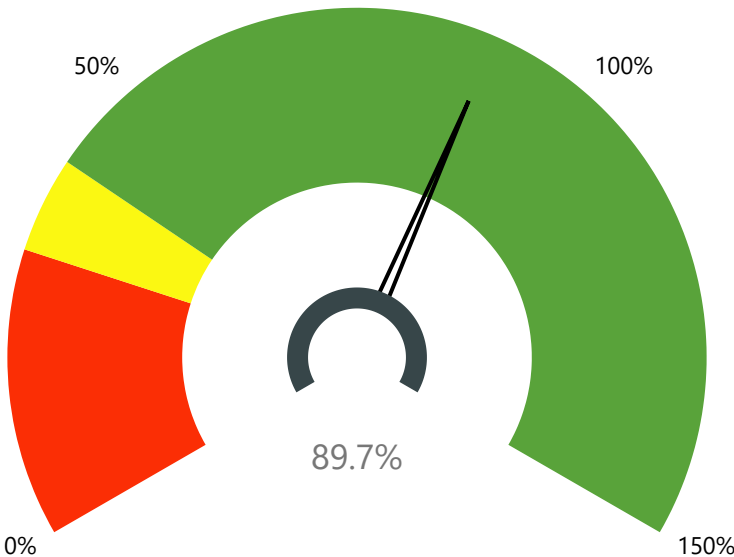
What does it mean? This result indicates that the Municipality does appear to have sufficient reserves needed to address unexpected events or provide flexibility to address future projects.

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:

$$\frac{\text{Total operating and capital reserves}}{\text{Total operating expenses plus amortization expense}} = 89.7\%$$

- 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)

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

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.



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 30th 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

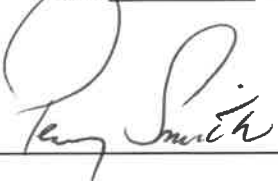
- 2.39 The Municipal Audit and Internal Control Committee shall review the expense annual summary report by October 31st of each year.
- 2.40 By the January 31st immediately following a regular election held under the *Municipal Elections Act*, Council shall review this policy and, following a motion 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 27th day of May, 2019.

SIGNED this _____ day of _____, 2019.



WARDEN PENNY SMITH



CHIEF ADMINISTRATIVE OFFICER, TOM MACEWAN

Approved by Council: May 27, 2019

Effective Date: May 27, 2019

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



APRIL 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	-	681.87	681.87
Councillor Paula Sutherland	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 2				-	53.48	698.07	751.55
Warden Penny Smith	April	N/A	Cell Monthly		48.29		48.29
	April	N/A	Ipad Monthly		5.19		5.19
	April	N/A	AllNovaScotia Subscription			16.20	16.20
	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 3				-	-	681.87	681.87
Councillor Sherry Thorburn Irvin	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 4				-	-	681.87	681.87
Councillor Anthony Gosbee	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 5				-	-	698.07	698.07
Councillor Heidi Wagner	April	N/A	AllNovaScotia Subscription			16.20	16.20
	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 6				-	-	681.87	681.87
Councillor Ronald Coole	April	N/A	FCM Membership			178.96	178.96
	April	N/A	NSFM Membership			502.91	502.91
District 7				-	-	681.86	681.86
Deputy Warden Dale Richardson	April	N/A	FCM Membership			178.97	178.97
	April	N/A	NSFM Membership			502.89	502.89
CAO				-	38.68	502.91	541.59
Warren MacLeod	April	N/A	Cell Monthly		40.00		40.00
	April	Liverpool	AMANS Conference Hotel Deposit		286.79		286.79
	April	Liverpool	AMANS Conference Hotel Cancellation		(288.11)		(288.11)
	April	N/A	NSFM Membership			502.91	502.91

Total Monthly Expenses 5,400.55

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



May 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	130.34	71.43	201.77
Councillor Paula Sutherland	May	N/A	Office 365 - Email		16.85		16.85
	April	Shelburne	Council Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	RCMP Advisory Meeting				-
	April	Shelburne	RCMP Meeting		113.49		113.49
	May	N/A	Insurance Policy			71.43	71.43
District 2				-	468.25	87.63	555.88
Warden Penny Smith	May	N/A	Cell Monthly		47.31		47.31
	May	N/A	Ipad Monthly		5.19		5.19
	May	N/A	Office 365 - Email		16.85		16.85
	April	Shelburne	Budget Meeting				-
	April	Shelburne	RCMP Community Hall Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	Special Council Meeting - Budget				-
	April	Shelburne	Grade 5 Municipal Building Class Visit				-
	April	Shelburne	SC Leadership Meeting				-
	April	Shelburne	Organizational Review				-
	April	Shelburne	Volunteer Reception/Council Meeting				-
	April	Lockeport	Roseway Manor Board Meeting				-
	April	Shelburne	Strategic Planning Discussion				-
	April	Yarmouth	Ocean 11 Meeting		250.21		250.21
	May	N/A	Insurance Policy			71.43	71.43
	May	N/A	AllNovaScotia Subscription			16.20	16.20
	May	Truro	NSFM Conference - Hotel		148.69		148.69
District 3				34.83	626.59	71.43	732.85
Councillor Sherry Thorburn Irvin	May	N/A	Office 365 - Email		16.85		16.85
	April	Truro	NSFM Conference	34.83	312.36		347.19
	May	N/A	Insurance Policy			71.43	71.43
	May	Truro	NSFM Conference - Hotel		297.38		297.38

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



May 2025

District 4				-	16.85	71.43	88.28
Councillor Anthony Gosbee	May	N/A	Office 365 - Email		16.85		16.85
	May	N/A	Insurance Policy			71.43	71.43
District 5				-	16.85	87.63	104.48
Deputy Warden Heidi Wagner	May	N/A	Office 365 - Email		16.85		16.85
	May	N/A	Insurance Policy			71.43	71.43
	May	N/A	AllNovaScotia Subscription			16.20	16.20
District 6				-	16.85	71.43	88.28
Councillor Ronald Coole	May	N/A	Office 365 - Email		16.85		16.85
	May	N/A	Insurance Policy			71.43	71.43
District 7				-	314.26	71.42	385.68
Councillor Dale Richardson	May	N/A	Office 365 - Email		16.88		16.88
	May	N/A	Insurance Policy			71.42	71.42
	May	Truro	NSFM Conference - Hotel		297.38		297.38
CAO				-	36.79	-	36.79
Warren MacLeod	May	N/A	Cell Monthly		36.79		36.79

Total Monthly Expenses **2,194.01**

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



June 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1							
Councillor Paula Sutherland	June	N/A	Office 365 - Email	\$ -	\$ 19.21	\$ -	\$ 19.21
District 2				-	72.62	575.11	647.73
Warden Penny Smith	June	N/A	Cell Monthly		48.22		48.22
	June	N/A	Ipad Monthly		5.19		5.19
	June	N/A	Office 365 - Email		19.21		19.21
	June	N/A	NSFM Conference Fee			558.91	558.91
	June	N/A	AllNovaScotia subscription			16.20	16.20
District 3				-	19.21	558.91	578.12
Councillor Sherry Thorburn Irvin	June	N/A	Office 365 - Email		19.21		19.21
	June	N/A	NSFM Conference Fee			558.91	558.91
District 4				-	19.21	-	19.21
Councillor Anthony Gosbee	June	N/A	Office 365 - Email		19.21		19.21
District 5				-	111.62	16.20	127.82
Deputy Warden Heidi Wagner	June	N/A	Office 365 - Email		19.21		19.21
	June	Lockeport	Graduation Breakfast				-
	June	Shelburne	ACR Cadet Closing				-
	June	Jordan Ferry	Meeting with Resident				-
	June	Shelburne	Meeting with Warden & MP Jessica				
	June	Country	Landry		92.41		92.41
	June	N/A	AllNovaScotia subscription			16.20	16.20
District 6				-	19.21	-	19.21
Councillor Ronald Coole	June	N/A	Office 365 - Email		19.21		19.21
District 7				-	747.73	558.90	1,306.63
Councillor Dale Richardson	June	N/A	Office 365 - Email		19.24		19.24
	June	N/A	NSFM Conference Fee			558.90	558.90
	May	Shelburne	NSFM Conference				-
	May	Shelburne	Council Meeting				-
	May	Shelburne	Special Council Meeting				-
	May	Shelburne	Council Meeting		277.78		277.78
	April	Shelburne	Public Budget Meeting				-
	April	Shelburne	Council Meeting				-
	April	Shelburne	Special Council Meeting				-
	April	Shelburne	Organizational Review 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 Councilor/CAO, not necessarily when incurred.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



June 2025

	April	Shelburne	Council Meeting			-
	April	Truro	NSFM Conference	364.25		364.25
	June	Shelburne	Council Meeting			-
	June	Shelburne	Council Meeting	86.46		86.46
CAO				-	36.80	36.80
Warren MacLeod	June	N/A	Cell Monthly	36.80		36.80

Total Monthly Expenses 2,754.73

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



July 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	38.42	-	38.42
Councillor Paula Sutherland	July	N/A	Office 365 -Email		19.21		19.21
	April	N/A	Office 365 -Email		19.21		19.21
District 2				-	91.86	32.40	124.26
Warden Penny Smith	July	N/A	Cell Monthly		48.25		48.25
	July	N/A	Ipad Monthly		5.19		5.19
	July	N/A	Office 365 -Email		19.21		19.21
	June	N/A	AllNovaScotia Subscription			16.20	16.20
	July	N/A	AllNovaScotia Subscription			16.20	16.20
	April	N/A	Office 365 -Email		19.21		19.21
District 3				-	256.76	-	256.76
Councillor Sherry Thorburn Irvine	July	N/A	Office 365 -Email		19.21		19.21
	July	Yarmouth	WCRL Meeting		109.17		109.17
	June	Yarmouth	WCRL Meeting		109.17		109.17
	April	N/A	Office 365 -Email		19.21		19.21
District 4				-	38.42	-	38.42
Councillor Anthony Gosbee	July	N/A	Office 365 -Email		19.21		19.21
	April	N/A	Office 365 -Email		19.21		19.21
District 5				-	38.42	32.40	70.82
Deputy Warden Heidi Wagner	July	N/A	Office 365 -Email		19.21		19.21
	June	N/A	AllNovaScotia Subscription			16.20	16.20
	July	N/A	AllNovaScotia Subscription			16.20	16.20
	April	N/A	Office 365 -Email		19.21		19.21
District 6				-	38.42	-	38.42
Councillor Ronald Coole	July	N/A	Office 365 -Email		19.21		19.21
	April	N/A	Office 365 -Email		19.21		19.21
District 7				-	168.19	-	168.19
Councillor Dale Richardson	July	N/A	Office 365 -Email		19.24		19.24
	July	Shelburne	Economic Growth Committee Meeting				
	July	Shelburne	Council Meeting				
	July	Shelburne	Council Meeting		129.71		129.71
	April	N/A	Office 365 -Email		19.24		19.24

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



July 2025

CAO				34.59	36.80	-	71.39
Warren MacLeod	July	N/A	Cell Monthly		36.80		36.80
	July	Barrington	Regional AMA Conference	34.59			34.59

Total Monthly Expenses \$ 806.68

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



August 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	19.21	-	19.21
Councillor Paula Sutherland	August	N/A	Office 365 - Email		19.21		19.21
District 2				-	72.63	16.20	88.83
Warden Penny Smith	August	N/A	Cell Monthly		48.23		48.23
	August	N/A	Ipad Monthly		5.19		5.19
	August	N/A	AllNovaScotia Subscription			16.20	16.20
	August	N/A	Office 365 - Email		19.21		19.21
District 3				-	19.21	-	19.21
Councillor Sherry Thorburn Irvine	August	N/A	Office 365 - Email		19.21		19.21
District 4				-	19.21	-	19.21
Councillor Anthony Gosbee	August	N/A	Office 365 - Email		19.21		19.21
District 5				-	299.01	16.20	315.21
Deputy Warden Heidi Wagner	August	N/A	AllNovaScotia Subscription			16.20	16.20
	August	N/A	Office 365 - Email		19.21		19.21
	August	Sandy Point	Meeting with Resident				-
	August	Halifax	Policing Meeting		279.80		279.80
District 6				-	19.21	-	19.21
Councillor Ronald Coole	August	N/A	Office 365 - Email		19.21		19.21
District 7				-	62.48	-	62.48
Councillor Dale Richardson	August	N/A	Office 365 - Email		19.24		19.24
	August	Shelburne	Opening Remarks - Seniors Picnic		43.24		43.24
CAO				-	652.89	635.77	1,288.66
Warren MacLeod	August	N/A	Cell Monthly		36.81		36.81
	April	Lockeport	Leadership Meeting				-
	May	Liverpool	AMANS Conference				-
	May	Darhmouth	Emergency Management Meeting				-
	June	Barrington	SW AMANS Meeting				-
	August	Halifax	NSFM Policing Report Meeting				-
	August	Yarmouth	First Aid Training		616.08	144.00	760.08
	August	N/A	AMANS Conference Registration			491.77	491.77
Total Monthly Expenses							1,832.02

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
District 1				-	189.98	-	189.98
Councillor Paula Sutherland	September	N/A	Office 365 - Email		19.21		19.21
	September	Shelburne	Special Council Meeting				
	September	Shelburne	Council Meeting				
	September	Lockeport	Strategic Planning Sessions				
	September	Shelburne	Strategic Planning Sessions				
	September	Shelburne	Council Meeting		170.77		170.77
District 2				15.57	72.59	16.20	104.36
Warden Penny Smith	September	N/A	Cell Monthly		48.19		48.19
	September	N/A	Ipad Monthly		5.19		5.19
	September	N/A	AllNovaScotia Subscription			16.20	16.20
	September	N/A	Office 365 - Email		19.21		19.21
	September	Shelburne	Strategic Planning Sessions	15.57			15.57
District 3				-	19.21	-	19.21
Councillor Sherry Thorburn Irvine	September	N/A	Office 365 - Email		19.21		19.21
District 4				-	19.21	-	19.21
Councillor Anthony Gosbee	September	N/A	Office 365 - Email		19.21		19.21
District 5				-	91.09	323.40	414.49
Deputy Warden Heidi Wagner	September	N/A	AllNovaScotia Subscription			16.20	16.20
			Office 365 - Email		19.21		19.21
			NSCPA + NSAPG Conference				
	September	N/A	Registration			307.20	307.20
	September	Birchtown	Strategic Planning Sessions				-
	September	Lockeport	Strategic Planning Sessions				-
	September	Sandy Point	Meeting with Resident		71.88		71.88
District 6				-	19.21	-	19.21
Councillor Ronald Coole	September	N/A	Office 365 - Email		19.21		19.21
District 7				-	169.48	-	169.48
Councillor Dale Richardson	September	N/A	Office 365 - Email		19.24		19.24
	September	Shelburne	Special Council Meeting				
	September	Birchtown	Strategic Planning Sessions				-
	September	Lockeport	Strategic Planning Sessions				-
	September	Shelburne	Strategic Planning Sessions		150.24		150.24

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



September 2025

CAO				70.61	36.80	-	107.41
Warren MacLeod	September	N/A	Cell Monthly		36.80		36.80
	September	Shelburne	Strategic Planning Sessions	25.01			25.01
	September	Sydney	AMANS Conference	45.60			45.60
Total Monthly Expenses							1,043.35

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



October 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	18.69	-	18.69
Councillor Paula Sutherland	October	N/A	Office 365 - Email		18.69		18.69
District 2				-	68.29	16.20	84.49
Warden Penny Smith	October	N/A	Cell Monthly		44.41		44.41
	October	N/A	Ipad Monthly		5.19		5.19
	October	N/A	Office 365 - Email		18.69		18.69
	October	N/A	AllNovaScotia Subscription			16.20	16.20
District 3				-	18.69	-	18.69
Councillor Sherry Thorburn Irvine	October	N/A	Office 365 - Email		18.69		18.69
District 4				-	18.69	-	18.69
Councillor Anthony Gosbee	October	N/A	Office 365 - Email		18.69		18.69
District 5				42.39	675.24	16.20	733.83
Deputy Warden Heidi Wagner	October	N/A	Office 365 - Email		18.69		18.69
	October	N/A	AllNovaScotia Subscription			16.20	16.20
	October	Digby	Police Conference - Travel		231.84		231.84
	October	Digby	Police Conference	42.39	424.71		467.10
District 6				-	18.69	-	18.69
Councillor Ronald Coole	October	N/A	Office 365 - Email		18.69		18.69
District 7				-	18.72	-	18.72
Councillor Dale Richardson	October	N/A	Office 365 - Email		18.72		18.72
CAO				-	675.39	-	675.39
Warren MacLeod	October	N/A	Cell Monthly		36.78		36.78
	September	Sydney	AMANS Conference		638.61		638.61
					Total Monthly Expenses	\$	<u>1,587.19</u>

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



November 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	18.69	-	18.69
Councillor Paula Sutherland	November	N/A	Office 365 - Email		18.69		18.69
District 2				-	683.14	52.46	735.60
Warden Penny Smith	November	N/A	Cell Monthly		33.04		33.04
	November	N/A	Ipad Monthly		5.19		5.19
	November	N/A	Office 365 - Email		18.69		18.69
	November	N/A	AllNovaScotia Subscription			16.20	16.20
	November	Halifax	NSFM Conference		626.22		626.22
	November	N/A	2026 Agenda			36.26	36.26
District 3				-	903.13	48.34	951.47
Councillor Sherry Thorburn Irvine	November	N/A	Office 365 - Email		18.69		18.69
	November	Halifax	NSFM Conference		654.22		654.22
	November	N/A	2026 Agenda			48.34	48.34
	November	Halifax	NSFM Conference		230.22		230.22
District 4				-	18.69	-	18.69
Councillor Anthony Gosbee	November	N/A	Office 365 - Email		18.69		18.69
District 5				66.79	1,027.11	32.31	1,126.21
Deputy Warden Heidi Wagner	November	N/A	Office 365 - Email		18.69		18.69
	November	N/A	AllNovaScotia Subscription			16.20	16.20
	November	Halifax	NSFM Conference	24.93			24.93
	November	Halifax	NSFM Conference	41.86	297.23		339.09
	November	Halifax	NSFM Conference		711.19		711.19
	November	N/A	2026 Agenda			16.11	16.11
District 6				-	18.69	-	18.69
Councillor Ronald Coole	November	N/A	Office 365 - Email		18.69		18.69
District 7				49.85	1,201.25	-	1,251.10
Councillor Dale Richardson	November	N/A	Office 365 - Email		18.72		18.72
	November	Halifax	NSFM Conference	49.85			49.85
	November	Halifax	NSFM Conference		773.43		773.43
	November	Halifax	NSFM Conference				
	November	Shelburne	Council Meeting				
	November	Shelburne	Meeting with Minister John MacDonald				-
	November	Shelburne	Council Meeting				-
	November	Liverpool	Region 6 Committee Meeting		409.10		409.10

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MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



November 2025

CAO				128.64	962.55	-	1,091.19
Warren MacLeod	November	N/A	Cell Monthly		36.79		36.79
	November	Halifax	NSFM Conference	41.02			41.02
	October	Saulnierville	South West AMANS Meeting	33.87			33.87
	November	Halifax	NSFM Conference	53.75			53.75
	November	Halifax	NSFM Conference		636.09		636.09
	October	Clare	South West AMANS Meeting				-
	November	Barrington	Leadership Meeting				-
	November	East Hants	AMANS Board Meeting		289.67		289.67

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



December 2025

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				41.45	18.69	-	60.14
Councillor Paula Sutherland	December	N/A	Office 365 - Email		18.69		18.69
	December	Barrington	Holiday Luncheon	41.45			41.45
District 2				41.45	72.11	888.41	1,001.97
Warden Penny Smith	December	N/A	Cell Monthly		48.23		48.23
	December	N/A	Ipad Monthly		5.19		5.19
	December	N/A	AllNovaScotia Subscription			16.20	16.20
	December	N/A	Office 365 - Email		18.69		18.69
	November	Halifax	NSFM Conference Registration			872.21	872.21
	December	Barrington	Holiday Luncheon	41.45			41.45
District 3				41.45	280.26	129.82	451.53
Councillor Sherry Thorburn Irvin	December	N/A	Office 365 - Email		18.69		18.69
	November	Halifax	NSFM Conference Registration			129.82	129.82
	December	Barrington	Holiday Luncheon	41.45			41.45
	December	Peggy's Cove	Provincial Library Leads Meeting				
	December	Yarmouth	WCRL Quarterly Board Meeting		261.57		261.57
District 4				-	18.69	-	18.69
Vacant	December	N/A	Office 365 - Email		18.69		18.69
District 5				41.45	18.69	800.13	860.27
Deputy Warden Heidi Wagner	December	N/A	AllNovaScotia Subscription			16.20	16.20
	December	N/A	Office 365 - Email		18.69		18.69
	November	Halifax	NSFM Conference Registration			783.93	783.93
	December	Barrington	Holiday Luncheon	41.45			41.45
District 6				41.45	18.69	-	60.14
Councillor Ronald Coole	December	N/A	Office 365 - Email		18.69		18.69
	December	Barrington	Holiday Luncheon	41.45			41.45
District 7				41.44	148.43	88.28	278.15
Councillor Dale Richardson	December	N/A	Office 365 - Email		18.72		18.72
	November	Halifax	NSFM Conference Registration			88.28	88.28
	December	Barrington	Holiday Luncheon	41.44			41.44
	December	Shelburne	Strategic Planning Meeting				-
	December	Shelburne	Council Meeting				-
	December	Shelburne	Special Council Meeting		129.71		129.71

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MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



December 2025

CAO				22.68	895.26	835.86	1,753.80
Warren MacLeod	December	N/A	Cell Monthly		36.80		36.80
	December	Barrington	Holiday Luncheon	22.68			22.68
	December	N/A	New Cell Phone		858.46		858.46
	November	Halifax	NSFM Conference Registration			835.86	835.86
				</			

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



January 2026

	Date	Destination	Comments on expense	Meal Expenses	Travel & Travel Related Expenses	Professional Development & Training	Cost to Municipality
District 1				-	18.69	-	18.69
Councillor Paula Sutherland	January	N/A	Office 365 - Email		18.69		18.69
District 2				81.43	109.22	16.20	206.85
Warden Penny Smith	January	N/A	Cell Monthly		36.70		36.70
	January	N/A	Ipad Monthly		5.19		5.19
	January	N/A	Office 365 - Email		18.69		18.69
	January	N/A	AllNovaScotia Subscription			16.20	16.20
	January	Shelburne	Audit Committee Meeting				-
	January	Shelburne	Economic Growth Meeting				-
	January	Shelburne	Council Meeting				-
	January	Shelburne	Leadership Meeting				-
	January	Shelburne	Relocation Lunch - Sgt. Macpherson	81.43			81.43
	January	Shelburne	Leadership Meeting				-
	January	Shelburne	Economic Growth Meeting				-
	January	Shelburne	Council Meeting		48.64		48.64
District 3				-	18.69	-	18.69
Councillor Sherry Thorburne Irvine	January	N/A	Office 365 - Email		18.69		18.69
District 4				-	18.69	20.00	38.69
Councillor Angie Shand	January	N/A	Office 365 - Email		18.69		18.69
	January	N/A	Name Plate			20.00	20.00
District 5				-	74.36	16.20	90.56
Deputy Warden Heidi Wagner	January	N/A	Office 365 - Email		18.69		18.69
	January	Shelburne	Enonomic Growth Meeting				-
	January	Lockeport	Police Advisory Meeting		55.67		55.67
	January	N/A	AllNovaScotia Subscription			16.20	16.20
District 6				-	18.69	-	18.69
Councillor Ronald Coole	January	N/A	Office 365 - Email		18.69		18.69
District 7				-	148.43	-	148.43
Councillor Dale Richardson	January	N/A	Office 365 - Email		18.72		18.72
	January	Shelburne	Enonomic Growth Meeting				-
	January	Shelburne	Audit Committee Meeting				-
	January	Shelburne	Council Meeting		129.71		129.71
CAO				-	36.79	-	36.79
Warren MacLeod	January	N/A	Cell Monthly		36.79		36.79

Total Monthly Expenses \$ 577.39

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
District 1				-	180.82	86.62	267.44
Councillor Paula Sutherland	February	N/A	Office 365 - Email		18.69		18.69
	February	Shelburne	Council Meeting				-
	February	Ingomar	Awards Presentation				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Budget Meeting		162.13		162.13
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 2				-	146.90	102.82	249.72
Warden Penny Smith	February	N/A	Cell Monthly		36.01		36.01
	February	N/A	Ipad Monthly		5.19		5.19
	February	N/A	Office 365 - Email		18.69		18.69
	February	N/A	AllNovaScotia Subscription			16.20	16.20
	February	Shelburne	Amalgamation Workshop				-
	February	Shelburne	Amalgamation Workshop				-
	February	Shelburne	Council Meeting				-
	February	Lockeport	Leadership Meeting				-
	February	Shelburne	Council Meeting				-
	February	Shelburne	Budget Meeting		87.01		87.01
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 3				-	18.69	86.62	105.31
Councillor Sherry Thorburne Irvine	February	N/A	Office 365 - Email		18.69		18.69
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 4				-	18.69	86.62	105.31
Councillor Angie Shand	February	N/A	Office 365 - Email		18.69		18.69
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 5				-	18.69	102.82	121.51
Deputy Warden Heidi Wagner	February	N/A	Office 365 - Email		18.69		18.69
	February	N/A	AllNovaScotia Subscription			16.20	16.20
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 6				-	18.69	86.62	105.31
Councillor Ronald Coole	February	N/A	Office 365 - Email		18.69		18.69
	February	N/A	AMANS Professional Service Fee			86.62	86.62
District 7					61.96	86.62	148.58
Councillor Dale Richardson	February	N/A	Office 365 - Email		18.72		18.72

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.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



February 2026

	February	Shelburne	Council Meeting		43.24		43.24
	February	N/A	AMANS Professional Service Fee			86.62	86.62
CAO				-	200.02	86.63	286.65
Warren MacLeod	February	N/A	Cell Monthly		36.81		36.81
	December	Clark's Harbour	Leadership Meeting				-
	February	Lockeport	Leadership Meeting				-
	February	East Hants	AMANS Board Meeting		163.21		163.21
	February	N/A	AMANS Professional Service Fee			86.63	86.63
					Total Monthly Expenses		\$ 1,389.83

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
District 1				-	18.69	-	18.69
Councillor Paula Sutherland	March	N/A	Office 365 - Email		18.69		18.69
District 2				215.60	2,395.69	16.20	2,627.49
Warden Penny Smith	March	N/A	Cell Monthly		34.61		34.61
	March	N/A	Ipad Monthly		5.19		5.19
	March	N/A	Office 365 - Email		18.69		18.69
	March	N/A	AllNovaScotia Subscription			16.20	16.20
	March	Shelburne	SC/NSH Stakeholder Meeting				-
	March	Shelburne	Budget Meeting				-
	March	Shelburne	Amalgamation Meeting				-
	March	Shelburne	Roseway Manor Board Meeting				-
	March	Shelburne	Economic Growth Meeting				-
	March	Shelburne	Council Meeting				-
	March	Shelburne	Leadership Meeting				-
	March	Shelburne	Leadership Meeting				-
	March	Shelburne	Council Meeting				-
	March	Shelburne	Budget Meeting				-
	March	Shelburne	RHCF Meeting				-
	March	Shelburne	Special Council Meeting		116.73		116.73
	May	Truro	NSFM Conference	13.27			13.27
	May	Shelburne	SACC AGM				-
	May	Shelburne	Council Meeting				-
	May	Shelburne	Roseway Manor Board Meeting				-
	May	Shelburne	MPS/LUB Meeting				-
	May	Shelburne	Youth Summit Meeting				-
	May	Shelburne	Council Meeting				-
	May	Shelburne	NSCC - Meet & Greet		369.65		369.65
	June	Shelburne	SC/NSH Stakeholder Meeting				-
	June	Shelburne	Economic Growth Meeting				-
	June	Yarmouth	NSCC Convocation				-
	June	Shelburne	BLHS 10th Anniversary				-
	June	Shelburne	EV Charging Station Event				-
	June	Ohio	Ballfield Opening				-
	June	Shelburne	SC Pride Parade				-
	June	Shelburne	RHCF Meeting				-

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MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



March 2026

June	Lockeport	LRHS Grad Breakfast			-
June	Shelburne	Council Meeting			-
June	Shelburne	SRHS Grad Breakfast			-
June	Shelburne	Meeting with MP at Former Base	76.20		76.20
June	Barrington	CBDC AGM		266.97	266.97
June	Bridgewater	Regional Eco Dev on S Shore Meeting			-
June	Shelburne	Council Meeting			-
June	Shelburne	SRHS Graduation			-
June	Lockeport	LRHS Graduation		170.23	170.23
July	Shelburne	HVFD Meeting			-
July	Shelburne	Audit Committee Meeting			-
July	Shelburne	Meeting with MP Fancy			-
July	Shelburne	Economic Growth Meeting			-
July	Shelburne	Council Meeting			-
July	Clark's Harbour	Leadership Meeting			-
July	Shelburne	Council Meeting			-
July	Shelburne	Special Olympics Send-off		117.82	117.82
August	Shelburne	SC Exhibition - Judge			-
August	Shelburne	Leadership Meeting			-
August	Shelburne	Leadership Meeting			-
August	Shelburne	Community Well Meeting		37.29	37.29
September	Yarmouth	Ret. Lunch - NSCC Principal	76.75		76.75
September	Shelburne	Special Council Meeting			-
September	Shelburne	SC/NSH Stakeholder Meeting			-
September	Shelburne	RHCF Meeting			-
September	Shelburne	Council Meeting			-
September	Mahone Bay	Roseway Manor Board Meeting			-
September	Lockeport	Com S Planning Session			-
September	Lockeport	Leadership Meeting			-
September	Shelburne	Com S Planning Session			-
September	Shelburne	Welcome Neighbors Event			-
September	Shelburne	Leadership Meeting			-
September	Shelburne	Economic Growth Meeting			-
September	Shelburne	Council Meeting			-
September	Shelburne	SC Housing Coalition Event		397.75	397.75
September	Halifax	Provincial Volunteer Awards		245.22	245.22
October	Shelburne	Leadership Meeting			-
October	Shelburne	Council Meeting			-
October	Shelburne	Personnel Matter			-
October	Shelburne	Leadership Meeting			-
October	Shelburne	Council Meeting			-

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MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



March 2026

	October	Shelburne	Personnel Matter		56.75		56.75
	November	Halifax	NSFM Conference	49.38			49.38
	November	Shelburne	SRHS Remembrance Day Event				-
	November	Shelburne	Remembrance Day Service				-
	November	Shelburne	Meeting with Justice Minister				-
	November	Shelburne	Council Meeting				-
	November	Shelburne	Economic Growth Meeting				-
	November	Yarmouth	Dalhousie Health Meeting				-
	November	Barrington	Leadership Meeting				-
	November	Shelburne	Meeting with Municipal Affairs Minister				-
	November	Shelburne	Council Meeting		428.01		428.01
	December	Shelburne	SC/NSH Stakeholder Meeting				-
	December	Shelburne	Amalgamation Meeting				-
	December	Shelburne	Community Well Meeting				-
	December	Shelburne	Roseway Manor Board Meeting				-
	December	Shelburne	RHCF Meeting				-
	December	Shelburne	Strategic Planning Action Items Meeting				-
	December	Shelburne	Council Meeting				-
	December	Shelburne	Leadership Meeting				-
	December	Clark's Harbour	Leadership Meeting				-
	December	Shelburne	Special Council Meeting		130.78		130.78
District 3				-	317.01	-	317.01
Councillor Sherry Thorburne Irvine	March	N/A	Office 365 - Email		18.69		18.69
	March	Yarmouth	Quarterly WCRL Board Meeting				
	March	Halifax	NSFM Meeting - Governance		298.32		298.32
District 4				-	18.69	-	18.69
Councillor Angie Shand	March	N/A	Office 365 - Email		18.69		18.69
District 5					120.28	16.20	136.48
Deputy Warden Heidi Wagner	March	N/A	Office 365 - Email		18.69		18.69
	March	N/A	AllNovaScotia Subscription			16.20	16.20
	November	West Green Harbour	Blessing of the Fleet				-
	December	Shelburne	Christmas Ceremony				-
	December	Clark's Harbour	Leadership Meeting		101.59		101.59
District 6				-	18.69	-	18.69
Councilor Ronald Coole	March	N/A	Office 365 - Email		18.69		18.69
District 7				-	295.96	-	295.96
Councillor Dale Richardson	March	N/A	Office 365 - Email		18.72		18.72
	March	Shelburne	Budget Meeting				-
	March	Shelburne	Council Meeting				-
	March	Liverpool	Region 6 Committee Meeting				-
	March	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 Councilor/CAO, not necessarily when incurred.

MONTHLY TRAVEL REPORT AND EXPENSE
WARDEN, COUNCIL and CAO



March 2026

	March	Shelburne	Budget Meeting				-
	March	Shelburne	Special Council Meeting		277.24		277.24
CAO				-	36.80	-	36.80
Warren MacLeod			Cell Monthly		36.80		36.80
Total Monthly Expenses							\$ 3,469.81

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.

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 30th of each year.

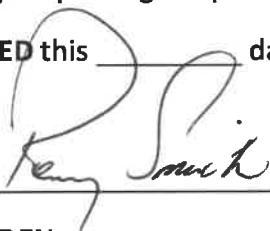
Financial Information Return (FIR) Statement of Hospitality Expenses Schedule		
Hospitality Event	Quarter	Expenses
Meals and Beverage Expenses		
Gifts		
Meeting Space		
Other		
Quarter Total		

28.8 Review Requirements:

- a) Annually, the Municipality's Audit and Internal Control Committee must review the Annual Summary Schedule; and
- b) By January 31st, 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 22nd day of January, 2018.

SIGNED this _____ day of _____, 2018



WARDEN



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
April 2025				244.34	884.40	-	-	1,128.74
	April 23, 2025	Shelburne	Volunteer Recognition Ceremony	244.34	884.40	-	-	1,128.74
May 2025				-	-	-	-	-
								-
June 2025				277.68	-	-	810.08	1,087.76
	June 7, 2025	Shelburne	EV & Solar Kick off Event	134.36			810.08	944.44
	June 17 & 18, 2025	Shelburne	Equity & Anti-Racism Public Meeting	143.32				143.32
Total Quarterly Expenses								2,216.50

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
July 2025				-	-	-	-	-
August 2025								
September 2025				-	-	-	-	-
Total Quarterly Expenses								-

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 2025				-	-	-	-	-
November 2025				-	-	-	-	-
								-
December 2025								-
Total Quarterly Expenses								-

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 2026				-	-	-	-	-
								-
February 2026				-	-	-	-	-
March 2026				-	-	-	-	-
								-
Total Quarterly Expenses								-

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.



**Audit Committee
Report to Council
2026/2027**

Last Updated:
June 17, 2026

Meeting Date:	Discussion and Action Items
June 23, 2026	Review of 2025/2026 Audit: Presentation by Gloria Banks & Victoria Ells FCI 2023/2024: Presentation by Michelle Williams Review of 2025/2026 Council & Hospitality Expense Reports Including Policies: Presentation by Michelle Williams Financial Update - July 2026: Presented by Management Team at the July 8, 2026, Council Meeting Year to Date Audit Committee Report to Council: Presentation by Warden Penny Smith, Chair



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

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

Date: June 23, 2026

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 2025/2026 fiscal year.
2. Be it resolved that the Council of the Municipality of the District of Shelburne transfer the surplus of \$987,516.99 for the 2025/2026 fiscal year to the Operating Reserve Fund.