Municipality of Shelburne

Financial Update

July 8, 2026

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Financial Overview

The unaudited 2025/2026 Financial Statement surplus is estimated to be $987,516, which will be transferred to Operating Reserves. This must be confirmed by the auditors when they present it to Council in July 2026. Each director has provided comments below about their department summarizing the 2025/2026 fiscal year.

Of the $987,516, $154,920 is earmarked for shared services sub reserve. This leaves approximately ($987,516-$154,920) = $832,596 of the surplus to be used by the Municipality of Shelburne. Note that if a non capital project did not proceed, this would not affect the surplus as no funds from grant/reserves were transferred in and no expenses were allocated.

The $832,596 is approximately accounted for in the following:

Director of Finance:

- DEED transfer was $254,500 overbudget (For the 2026/2027 Budget council opted to use a 5 year average and not a 10 year average in hopes to align with actuals).
- Bank Interest was $77,000 overbudget (For the 2026/2027 Budget council opted to use a 5 year average and not a 10 year average in hopes to align with actuals).

Administrator of Protective Services:

- Remaining Barrington Wildfire grant $87,717 from Province received.
- Town of Shelburne, Town of Lockeport and Municipal Fire Department costs being less than budgeted ~$30,000.

Director of Operations:

- $142,061 Payment of Shared Services from Town of Lockeport/Shelburne.
- Public Works was under budget ~$22,000 mostly due to the lower power consumption at our Municipal Administration Building due to the solar panels and some lower than anticipated vehicle expenses.
- Solid Waste $78,500-due to the new Circular Materials Contract which resulted in Circular Materials paying the tipping fees for curbside recycling. The tipping fees for solid waste and organics were also under budget.

Deputy CAO:

- Contract Admin Services - $53,000 – mostly contributed to Communications.
- IT - $30,000 – due to website feedback software being moved to next fiscal, project management software down grade and Escribe meeting software cancellation.
- Councillor Travel, Salary and related expenses ~$30,000 due to vacancy District 4.
- Plant Operator Salary and related expenses ~ $25,000 due to medical leave.

For 2026/2027, each director has detailed an update representing their financial overview of their department and any projects they oversee as of July 2026. There are positive cash positions in all bank accounts.

Deputy CAO

Key Updates:

Contributing factors to 2025/26 surplus include:

- Contract Admin Services - $53,000 – mostly contributed to Communications
- IT - $30,000 – due to website feedback software being moved to next fiscal, project management software down grade and Escribe meeting software cancellation.
- Councillor Travel, Salary and related expenses – approximately $30,000 due to vacancy for District 4.
- Plant Operator Salary and related expenses - approximately $25,000 due to medical leave.

Revenues:

Building rental income received as anticipated.

Expenses:

Insurance paid for the year.
Private Road Maintenance Fees paid for the year.
Employee Assistance Program fees paid for the year.
First Quarter Regional Library fees paid.
First Quarter Regional School Board fees paid.

All Human Resource expenses are where they are expected to be for this time of year.

All Administrative and office expenses are where they are expected to be for this time of year.

Director of Finance

Key Updates:

Audit 2025/2026 completed.

Revenues:

- The tax bills have been issued with a due date of June 30, 2026. A copy of the low income Tax Exemption application as well as a flyer of the new PaySimply payment option was included with the 7,998 tax bills and mailed to all property owners in April 2026.
- DEED $57,644 represents actuals for April and May 2026;
    - prior fiscal years for 12 months (amounts to May) are:
        - 2024/2025 received $297,478 ($41,844 to May)
        - 2023/2024 received $360,029 ($64,395 to May)
        - 2022/2023 received $535,945 ($116,779 to May)
        - 2021/2022 received $744,299 ($156,662 to May)
        - 2020/2021 received $321,258 ($39,150 to May)
        - 2019/2020 received $265,701 ($34,902 to May)
- Federal Grant in Lieu application has been submitted and funds received
- CBC Grant application has been submitted and funds received
- Provincial Grant in lieu application not yet released from Province
- HST offset application has been submitted
- Return of investment in the bank accounts interest rate remains strong

Expenses:

Low Income Summary

A copy of the Low Income Tax Exemption application was included with the tax bills and mailed to all property owners in April; the deadline is not until February 28, 2027.

So far we have received 80 Applications. Breakdown as follows:

Low Income Amounts	Number of Applications	Amount of Rebate
$35,250 or less	13	$1,950.00
$29,500 or less	36	$10,800.00
$23,500 or less	31	$16,870.36
Total	80	$29,620.36

7 Applicants had their property taxes paid in full by the exemption.

Comparisons for previous years are as follows:

Tax Year	Number of applications	Budget	Actual
2025/26	177	$50,000	$65,885
2024/25	168	$50,000 *income ranges changed but grant amount stayed the same; $50 tier was removed	$66,432
2023/24	185	$50,000	$50,865
2022/23	179	$50,000	$49,095
2021/22	160	$50,000	$43,142
2020/21 *First year application was sent with the Tax Bill	173	$50,000 *income ranges changed as well as the grant amount	$49,110
2019/20	81	$25,000	$20,540

Appeals

Appeals report from PVSC as of June 1st, 2026 shows there were 72 appeals, of which PVSC have reviewed 69, leaving 3 outstanding.

Of the 69 reviewed by PVSC:

- 32 were amended, of which 2 have gone to NSAAT.
- 23 were confirmed, of which 14 have gone to NSAAT.
- 14 were withdrawn
- Of the 16 sent to NSAAT, all are still outstanding.

There are currently 4 appeals still outstanding from NSAAT from 2025, and 1 appeal still outstanding from 2024 which could therefore result in three years of adjustments.

Last year, at this time there were 82 appeals, of which 8 were outstanding from PVSC and 12 outstanding from NSAAT. Three were outstanding from the previous year.

Aged Receivables:

As of June 18, 2026, the total uncollected tax/fees were $**4,501,194** plus interest; of this amount, $360,480 is currently in a tax sale position representing 163 properties.

- Commercial property total $499,119 plus interest
- Residential and Resource and Forest property total 3,926,956 plus interest
- Tax Sale Fees total $6,402 plus interest
- Private Johns Lake properties total $8,395 plus interest
- Town of Shelburne area rate is $46,726 plus interest
- Town of Lockeport area rate is $13,593 plus interest

There are six active PACE loans totaling $7,803 plus interest.

This time last year, AR was $4,207,957 plus interest; of this amount, $338,486 was in a tax sale position representing 160 properties.

Collections:

Prewarning Letter

On May 5th, 2026, a Pre-warning letter was mailed to residents whose accounts were $5.00 or more in arrears, from the 2025/26 tax year. This letter gives notice to residents to allow them to pay their 2025/26 arrears by June 30th, 2026 to avoid being on the tax sale list in July before the Preliminary Notice is sent. Once the Preliminary Notice is sent, all arrears including 2026/2027 need to be paid in full to be removed from the tax sale list.

There were 373 properties that were sent the pre-warning letter, representing $680,940.44. The amounts on the letters detail only the arrears from 2025/26 that need to be paid before June 30th.

Comparisons for previous years are as follows:

Tax Year	Number of properties	Number of letters	Amount
2026/27	373	394	$680,940.44
2025/26	375	414	$584,286.77
2024/25	363	395	$464,163.81
2023/24	369	414	$579,449.00
2022/23	488	564	$449,969.00
2021/22	442	518	$452,558.00

The Tax Clerk along with assistance from the Executive Assistant to Operations, attempted to contact the owners of the properties through phone calls and social media, to discuss the arrears. Up to June 18th they were able to speak to, or leave messages for, the owners of 209 of the 373 properties. Contact will continue to be made throughout the month of June.

As of June 18th, 2026, 210 of the 373 properties have paid in full, leaving 163 still in arrears.

Of the 163 that are still in a Tax Sale position:

- 7 of the properties have deceased owners.
- 6 of the properties were also on last years Tax Sale, and received no bids
- 1 of the properties was pulled from last years Tax Sale as it needed a survey done
- 5 of the properties have been on the Tax Sale for multiple years, 1 of which is no longer redeemable
- 66 of the properties are owned by 26 owners
- 3 of the properties owners/concerned parties plan to let the property go the Tax Sale.

Preliminary Notice

Preliminary Notice will be sent July 7, 2026.

Comparisons for previous years are as follows:

Tax Year	Number of Properties	Number of Preliminary Notices	Amount
2025/26	86	90	$221,345
2024/25	94	102	$161,075
2023/24	131	142	$234,737
2022/23	141	146	$150,168
2021/22	129	140	~$190,068

Director of Operations

Key Updates:

Contributing factors to 2025/26 surplus include:

Shared Services

- Curbside Collection Revenue $122,000 not budgeted, received due to new contract with Circular Materials which commenced December 1, 2025.
- Waste Education Revenue $2,500~not budgeted, received due to new contract with Circular Materials which commenced December 1, 2025.
- Building Inspection - $52,000 ~ due to purchasing new software at year end, saving the budgeted annual fees.
- Shared Service Administration $4500~ due to no travel completed during the fiscal year by the Director of Operations.
- Waste Diversion $11,000~several small savings.
- C&D Site $120,300~the planned closure and eventual decision to re-open under a new operating model significantly changed the anticipated costs for this item.

Municipal Departments-Non-Shared Services

- Public Works was under budget - $22,000~ mostly due to the lower power consumption at our Municipal Administration Building due to the solar panels and some lower than anticipated vehicle expenses.
- Solid Waste $78,500-due to the new Circular Materials Contract which resulted in Circular Materials paying the tipping fees for curbside recycling. The tipping fees for solid waste and organics were also under budget.

Revenues:

Revenues are as expected for this time of year.

Expenses:

Public Works expenses are as anticipated for this time of year.

Bylaw Enforcement expenses are as anticipated for this time of year.

Sewage Treatment expenses are as anticipated for this time of year.

Inspection Services expenses are as anticipated for this time of year.

Shared Service Administration expenses are as anticipated for this time of year.

Waste Diversion expenses are as anticipated for this time of year.

C&D Operation expenses are as anticipated for this time of year.

Solid Waste expenses are as anticipated for this time of year.

Wind Turbine expenses are as anticipated for this time of year.

Director of Protective Services

Key Updates:

Contributing factors to 2025/26 surplus include:

- *Town of Shelburne, Town of Lockeport and Municipal Fire Department costs being less than budgeted $30,000~.*
- *Remaining Barrington Wildfire grant $87,717 from Province received*

RCMP cost for 2026/27 of $1,209,599 was confirmed, representing a 3.43% increase over last year. Our budget had forecast a 3.1% increase with a budget number of $1,205,603. The line item was increased by $3,996.

Revenues:

A $50 000.00 Provincial (Department of Emergency Management) training grant for a Level 1 Firefighter Training Program was received. This grant funding will be spent in July, covering all costs of the entire program for 20 firefighters in the MODS. This program will start in August, and finish in 2027 to allow for scheduling around lobster seasons.

Expenses:

Regular expenses are on track as per pre-existing contract agreements with corresponding projects; ongoing climate change projects with Clean Foundation are well underway.

Project expenses for firefighter training and safety enhancements are scheduled to commence in July. All maintenance and service appointments have been arranged, and monies for this project will be dispersed as invoices are received from multiple vendors. Much of this project will wrap up before fall and will prepare the Municipality for the Provincial requirements of a Fire Service Review and Hazard Assessment for Fire Service Modernization.

Director of Economic & Community Development

Key Updates:

The Economic Development department did not have any significant contributions to the 2025/2026 year end surplus.

Projects for 2026/2027 are progressing as expected. Staff are moving forward on all planned projects including support for Sandy Point Lighthouse restoration project, an Environmental Assessment and Hazard Survey on the “Old Boy School” project, and a recommended phase two Archeological Assessment of the waterfront Hartz Point property.

Revenues:

All budget revenues are as anticipated for this time of year. It is expected that we will have unbudgeted revenues from the sale of surplus, any revenue received as a result of property sale will go to capital reserves.

Expenses:

All budget expense items are as anticipated for this time of year.

Director of Recreation & Parks

Key Updates:

Summer programs registration has started so revenue has started to come in. With the seasonal change parks and trails maintenance expenses will start to accumulate.

Revenues:

All budget revenue items are as anticipated for this time of year. The MPAL program contribution amount of $1000 from the Town of Shelburne was received.

Expenses:

All budget expense items are as anticipated for this time of year. The recreation vehicle insurance was expensed at $4680, an increase from last fiscal. Maintenance costs related for seasonal preparation of Welkum Park was just over $2000. The Volunteer Recognition Ceremony was held in April with costs of a little over $1000.

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

For the Period Ending Mar 2027

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ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
REVENUE					
TAXES					
ASSESSABLE PROPERTY	6,357,496.00	6,357,496.32	(0.32)	100.00	0.00
COMMERCIAL	701,154.00	701,155.46	(1.46)	100.00	0.00
RESOURCE	712,846.00	712,846.72	(0.72)	100.00	0.00
AREA RATES	130,788.00	130,308.25	479.75	99.63	0.00
BUSINESS PROPERTY	29,006.00	29,174.92	(168.92)	100.58	0.00
OTHER TAXES	504,550.00	57,644.08	446,905.92	11.42	0.00
TOTAL TAXES	8,435,840.00	7,988,625.75	447,214.25	94.70	0.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	7,745.00	8,154.16	(409.16)	105.28	0.00
FEDERAL GOVERNMENT AGENCIES	595.00	593.03	1.97	99.67	0.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	8,340.00	8,747.19	(407.19)	104.88	0.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	247,779.00	2,972.00	244,807.00	1.20	0.00
PROVINCIAL GOVERNMENT AGENCIES	18,784.00	18,891.63	(107.63)	100.57	0.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	266,563.00	21,863.63	244,699.37	8.20	0.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	4,649,507.00	630,932.69	4,018,574.31	13.57	0.00
RETURN ON INVESTMENT	131,427.00	24,550.31	106,876.69	18.68	0.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	99,390.00	0.00	99,390.00	0.00	0.00
TOTAL UNCONDITIONAL TRANSFERS	99,390.00	0.00	99,390.00	0.00	0.00
OTHER TRANSFERS					

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
CGC FIRE DEPARTMENT DEBT SERVICE					
TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	0.00	0.00	0.00	0.00	0.00
LOAN PROCEEDS MFC TofL 2020 FIRE TRUCK	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM OPERATING RESERVE	1,133,832.00	6,153.11	1,127,678.89	0.54	0.00
TRANSFER FROM GAS TAX RESERVE	704,987.00	0.00	704,987.00	0.00	0.00
TOTAL OTHER TRANSFERS	1,838,819.00	6,153.11	1,832,665.89	0.33	0.00
TOTAL REVENUE	15,429,886.00	8,680,872.68	6,749,013.32	56.26	0.00

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	34,983.00	8,034.72	26,948.28	22.97	0.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	28,951.00	6,649.58	22,301.42	22.97	0.00
COUNCILLOR HONORARIUM	118,849.00	26,509.27	92,339.73	22.31	0.00
COUNCILLOR TRAVEL	26,000.00	8,264.84	17,735.16	31.79	0.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
UNSM FCM DUES	7,000.00	1,283.15	5,716.85	18.33	0.00
TOTAL LEGISLATIVE	215,783.00	50,741.56	165,041.44	23.52	0.00
ADMINISTRATIVE					
SALARY	590,487.00	149,222.63	441,264.37	25.27	0.00
BENEFITS	120,509.00	33,504.82	87,004.18	27.80	0.00
INFORMATION TECHNOLOGY	102,800.00	33,773.48	69,026.52	32.85	0.00
PROFESSIONAL DUES	4,000.00	3,466.39	533.61	86.66	0.00
INSURANCE	81,147.00	76,121.28	5,025.72	93.81	0.00
CONTRACTED ADMIN SERVICES	380,835.00	53,274.51	327,560.49	13.99	0.00
ADVERTISING	26,500.00	4,129.16	22,370.84	15.58	0.00
POSTAGE	22,000.00	20,128.22	1,871.78	91.49	0.00
OFFICE SUPPLIES	15,500.00	3,288.72	12,211.28	21.22	0.00
TELEPHONE	14,920.00	679.02	14,240.98	4.55	0.00
LEGAL SERVICES	33,000.00	4,337.60	28,662.40	13.14	0.00
STAFF RELATIONS	7,000.00	526.41	6,473.59	7.52	0.00
OTHER GENERAL ADMIN	13,000.00	3,945.59	9,054.41	30.35	0.00
OCCUPATIONAL HEALTH & SAFETY	15,000.00	1,045.48	13,954.52	6.97	0.00
TRAVEL	32,200.00	5,657.32	26,542.68	17.57	0.00
STAFF TRAINING	31,800.00	4,899.45	26,900.55	15.41	0.00
EMPLOYMENT ASSISTANCE PROGRAM	3,000.00	2,290.06	709.94	76.34	0.00
TOTAL ADMINISTRATIVE	1,493,698.00	400,290.14	1,093,407.86	26.80	0.00

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

For the Period Ending Mar 2027

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ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
TAXATION & ACCOUNTING					
SALARY	225,391.00	51,921.75	173,469.25	23.04	0.00
BENEFITS	49,652.00	12,850.93	36,801.07	25.88	0.00
AUDITING SERVICES	45,688.00	31,697.27	13,990.73	69.38	0.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	65,000.00	29,620.36	35,379.64	45.57	0.00
TAX EXEMPTIONS - COMMUNITY GROUPS	31,376.00	30,945.42	430.58	98.63	0.00
ALLOWANCE FOR APPEALS	20,590.00	4,872.45	15,717.55	23.66	0.00
TAX SALE	25,000.00	0.00	25,000.00	0.00	0.00
TOTAL TAXATION & ACCOUNTING	462,697.00	161,908.18	300,788.82	34.99	0.00
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	0.00	0.00	0.00	0.00	0.00
COURT HOUSE - INSURANCE	0.00	0.00	0.00	0.00	0.00
MDS BUILDING – MAINTENANCE & REPORTS	458,535.00	70,614.48	387,920.52	15.40	0.00
MDS BUILDING – INSURANCE	38,760.00	35,834.00	2,926.00	92.45	0.00
PUBLIC WORKS SALARY AND BENEFITS	57,977.00	13,383.18	44,593.82	23.08	0.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	189,500.00	4,152.77	185,347.23	2.19	0.00
PUBLIC WORKS - UTILITIES	12,500.00	2,848.51	9,651.49	22.79	0.00
PUBLIC WORKS-INSURANCE	6,027.00	5,121.00	906.00	84.97	0.00
PUBLIC WORKS-VEHICLE	14,500.00	5,948.88	8,551.12	41.03	0.00
TOTAL BUILDING SERVICES	777,799.00	137,902.82	639,896.18	17.73	0.00
POLICE PROTECTION					
RCMP	1,209,599.00	0.00	1,209,599.00	0.00	0.00
DNA	4,500.00	0.00	4,500.00	0.00	0.00
LOCKUP	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE PROTECTION	1,214,099.00	0.00	1,214,099.00	0.00	0.00

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
FIRE PROTECTION					
MUNICIPAL FIRE DEPARTMENT GRANTS	334,169.00	556.24	333,612.76	0.17	0.00
SHELBURNE FIRE DEPARTMENT GRANT	128,161.00	0.00	128,161.00	0.00	0.00
LOCKEPORT FIRE DEPARTMENT GRANT	64,576.00	28,098.76	36,477.24	43.51	0.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	45,500.00	0.00	45,500.00	0.00	0.00
FIRE PROTECTION - HYDRANTS	50,000.00	0.00	50,000.00	0.00	0.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	200,000.00	0.00	200,000.00	0.00	0.00
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00	0.00
FIRE PROTECTION - INSURANCE	24,000.00	7,366.81	16,633.19	30.70	0.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
ADMINISTRATOR OF PROTECTIVE SERVICES	99,194.00	22,176.79	77,017.21	22.36	0.00
TOTAL FIRE PROTECTION	950,600.00	58,198.60	892,401.40	6.12	0.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	136,933.00	24,195.87	112,737.13	17.67	0.00
VEHICLE	16,000.00	3,941.08	12,058.92	24.63	0.00
TRAVEL	200.00	0.00	200.00	0.00	0.00
PROPERTY CLEAN UP	45,000.00	0.00	45,000.00	0.00	0.00
OTHER	52,250.00	211.82	52,038.18	0.41	0.00
TOTAL BY-LAW ENFORCEMENT	250,383.00	28,348.77	222,034.23	11.32	0.00
ROAD TRANSPORT					
STREET LIGHTING	187,677.00	27,861.78	159,815.22	14.85	0.00
CLASS J ROADS	43,601.00	10,397.00	33,204.00	23.85	0.00
TOTAL ROAD TRANSPORTATION	231,278.00	38,258.78	193,019.22	16.54	0.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	192,075.00	42,289.99	149,785.01	22.02	0.00
TRAINING	10,000.00	165.69	9,834.31	1.66	0.00

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
OTHER	2,000.00	186.69	1,813.31	9.33	0.00
TOTAL SEWAGE TREATMENT OPERATIONS	204,075.00	42,642.37	161,432.63	20.90	0.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	25,000.00	1,038.57	23,961.43	4.15	0.00
PUMPING STATION UTILITY	10,500.00	0.00	10,500.00	0.00	0.00
PUMPING STATION - MAINTENANCE AND REPAIR	65,000.00	432.86	64,567.14	0.67	0.00
PLANT - UTILITY	35,000.00	11,140.43	23,859.57	31.83	0.00
PLANT - MAINTENANCE AND REPAIR	123,200.00	8,566.96	114,633.04	6.95	0.00
TOTAL SEWAGE TREATMENT	258,700.00	21,178.82	237,521.18	8.19	0.00
ENVIRONMENTAL					
ADMINISTRATION	134,120.00	30,957.57	103,162.43	23.08	0.00
BUILDING INSPECTION	204,460.00	47,331.99	157,128.01	23.15	0.00
FIRE INSPECTION	28,307.00	350.00	27,957.00	1.24	0.00
WASTE DIVERSION	195,815.00	52,460.61	143,354.39	26.79	0.00
C&D OPERATION	330,634.00	57,115.55	273,518.45	17.27	0.00
SOLID WASTE	889,095.00	66,566.21	822,528.79	7.49	0.00
TOTAL ENVIRONMENTAL	1,782,431.00	254,781.93	1,527,649.07	14.29	0.00
WIND TURBINE					
MAINTENANCE	11,000.00	154.40	10,845.60	1.40	0.00
INSURANCE	1,253.00	1,737.00	(484.00)	138.63	0.00
TOTAL WIND TURBINE	12,253.00	1,891.40	10,361.60	15.44	0.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	6,000.00	3,600.00	2,400.00	60.00	0.00
SOLAR PROJECT	0.00	0.00	0.00	0.00	0.00
HEALTH CARE	56,463.00	35,821.36	20,641.64	63.44	0.00
ECONOMIC DEVELOPMENT	166,100.00	4,203.65	161,896.35	2.53	0.00
SENIOR SAFETY	0.00	0.00	0.00	0.00	0.00

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
CLIMATE ACTION	8,750.00	0.00	8,750.00	0.00	0.00
HOUSING - ECONOMIC DEVELOPMENT	100,000.00	0.00	100,000.00	0.00	0.00
ICSP IMPLEMENTATION	49,500.00	9,888.60	39,611.40	19.98	0.00
GRANTS TO ORGANIZATION	317,468.00	137,471.14	179,996.86	43.30	0.00
EVENTS	110,000.00	10,843.09	99,156.91	9.86	0.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	814,281.00	201,827.84	612,453.16	24.79	0.00
RECREATION & CULTURAL SERVICES					
SALARY	167,424.00	38,417.34	129,006.66	22.95	0.00
BENEFITS	32,122.00	8,370.62	23,751.38	26.06	0.00
TRAINING	1,000.00	0.00	1,000.00	0.00	0.00
SUMMER STAFF SALARY	70,621.00	8,567.52	62,053.48	12.13	0.00
SUMMER STAFF BENEFITS	7,219.00	1,005.98	6,213.02	13.94	0.00
SUMMER STAFF TRAVEL					
VEHICLE	10,000.00	5,422.15	4,577.85	54.22	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	2,000.00	17.99	1,982.01	0.90	0.00
SUMMER STAFF TRAINING	4,000.00	55.95	3,944.05	1.40	0.00
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	1,000.00	317.27	682.73	31.73	0.00
GRANTS TO ORGANIZATION					
ADVERTISING	2,000.00	34.98	1,965.02	1.75	0.00
ADVISORY COMMITTEE	0.00	0.00	0.00	0.00	0.00
COMMUNITY USE COORD	10,000.00	0.00	10,000.00	0.00	0.00
PROGRAMS	26,500.00	1,039.48	25,460.52	3.92	0.00
COMMUNITY USE PROGRAM	6,420.00	2,029.39	4,390.61	31.61	0.00
MPAL PROGRAM	66,364.00	13,595.82	52,768.18	20.49	0.00
TOTAL RECREATION & CULTURAL SERVICES	406,670.00	78,874.49	327,795.51	19.40	0.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	3,366,065.00	9,608.88	3,356,456.12	0.29	0.00

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
SASI SERVICE AGREEMENT					
MAINTENANCE & EQUIPMENT	22,000.00	2,692.27	19,307.73	12.24	0.00
SHELBURNE COUNTY ARENA	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	3,388,065.00	12,301.15	3,375,763.85	0.36	0.00
FISCAL SERVICES					
BANK CHARGE	5,000.00	265.50	4,734.50	5.31	0.00
PENSION FEE	500.00	0.00	500.00	0.00	0.00
PAYROLL FEE	1,750.00	(2.15)	1,752.15	(0.12)	0.00
LOANS	488,995.00	273,475.45	215,519.55	55.93	0.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	0.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	8,212.00	8,214.76	(2.76)	100.03	0.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO OPERATING RESERVE	401,868.00	401,868.00	0.00	100.00	0.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	0.00
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00	0.00
SOU WEST NOVA TRANSIT	0.00	0.00	0.00	0.00	0.00
TOTAL FISCAL SERVICES	955,209.00	727,705.56	227,503.44	76.18	0.00
CONDITIONAL TRANSERS					
CORRECTIONS	0.00	0.00	0.00	0.00	0.00
PUBLIC PROSECUTION	3,500.00	0.00	3,500.00	0.00	0.00
ASSESSMENT SERVICES	159,785.00	39,946.23	119,838.77	25.00	0.00
REGIONAL LIBRARY	34,100.00	17,050.00	17,050.00	50.00	0.00
REGIONAL SCHOOL BOARD	1,771,325.00	423,339.87	1,347,985.13	23.90	0.00
TOTAL CONDITIONAL TRANSERS	1,968,710.00	480,336.10	1,488,373.90	24.40	0.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	0.00	0.00	0.00	0.00	0.00
AREA RATE	14,500.00	14,500.00	0.00	100.00	0.00

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

For the Period Ending Mar 2027

ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain $	2026/2027 % to Date	2026/2027 Forecast
TOTAL UNCONDITIONAL TRANSERS	14,500.00	14,500.00	0.00	100.00	0.00
EMERGENCY MANAGEMENT					
SEARCH AND RESCUE	0.00	0.00	0.00	0.00	0.00
REMO	28,655.00	5,278.40	23,376.60	18.42	0.00
TOTAL EMERGENCY MANAGEMENT	28,655.00	5,278.40	23,376.60	18.42	0.00
TOTAL EXPENDITURES	15,429,886.00	2,716,966.91	12,712,919.09	17.61	0.00
SUMMARY					
TOTAL REVENUE	15,429,886.00	8,680,872.68	6,749,013.32	56.26	0.00
TOTAL EXPENDITURES	15,429,886.00	2,716,966.91	12,712,919.09	17.61	0.00
SURPLUS/(DEFICIT)	0.00	5,963,905.77	(5,963,905.77)	0.00	0.00