



Financial Update

October 28, 2026

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Financial Overview

For the October 2026/2027 update, each director has included a detailed analysis representing a financial overview of their department for any Capital projects they oversee, as well as their portion of the General Operating Fund they manage.

Included in this update is an estimate of what the projected outlook for the 2026/2027 budget may be in March 2027. Forecasted projections to date anticipate a deficit of \$27,574 come March 2027; this figure is an estimate and will be updated at the January 2027 financial update council meeting. There are positive cash positions in all bank accounts.

Reserves Update

Approximate Reserve fiscal end balances come March 2027 are broken out follows:

Operating Reserve (no sub reserves)	\$4,283,177
Capital Reserves	\$ 637,473
<u>Canada Community Building Fund</u>	<u>\$ 943,495</u>
Total Available Reserves March 2027	\$5,864,085*

**Budget indicated that the approximate year end reserves would be \$4,679,560. The difference comes from projects that directors have indicated in their full reports will either not proceed or come in under budget, grant funding or other funding in replace of reserves, actual interest being reflected in totals from 2025/2026 and actual surplus from 2025/2026 posted, thus resulting in more reserves held.*

Deputy CAO

Key Updates:

- Accessibility Upgrades (signage, sound improvements, etc.) are complete and the final project reporting has been submitted for grant accounting.

Revenues:

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

Expenses:

Municipal Administration/Other

- Insurances have been paid for the year and are on budget.
- Private Road Maintenance Fees are paid for the year and on budget.
- All other operational GLs are on target for this time of year including:
 - Staff and Council training and travel
 - IT and support services
 - Legal fees
 - Streetlighting
 - Office operations such as telephone, internet, supplies, etc.
- Payments for external services such as public prosecution, regional libraries and the school board are also on track for this time of year.

Human Resources (Salaries, deductions, and benefits costs)

- All position costs are on target for this time of year, with the exception of:
 - MPAL - position vacant as of end of September. Anticipated savings for the remainder of this fiscal year.

Director of Finance

Key Updates:

Tax Sale process underway

Revenues:

- The tax bills have been issued with a due date of June 30, 2026. A copy of the low income Tax Exemption application was included with the tax bills and mailed to all property owners in April 2026.
- DEED \$200,340 represents actuals for April to August 2026; budget figures use a ten-year average
 - prior fiscal years for 12 months (amounts to August) are:
 - ♣ 2025/2026 received \$589,500 (\$303,375 to August)
 - ♣ 2024/2025 received \$297,478 (\$136,064 to August)
 - ♣ 2023/2024 received \$360,029 (\$202,281 to August)
 - ♣ 2022/2023 received \$535,945 (\$325,393 to August)
 - ♣ 2021/2022 received \$744,299 (\$332,972 to August)
 - ♣ 2020/2021 received \$321,258 (\$77,914 to August)
 - ♣ 2019/2020 received \$265,701 (\$140,495 to August)
- 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 has been submitted
- HST offset application has been submitted and funds received
- Return of investment in the bank accounts interest rate remains strong; budgeted figures use a five-year average

Expenses:

- Low Income applications as of October 19, 2026 are at 146 with \$53,633.99 allocated to date; the deadline is not until February 28, 2027. There were 8 applications whose taxes were paid in full by the grant. At this time last year there had been 143 applications, with a total rebate of \$50,135.46.
- On September 2nd, 2026, the Tax Clerk sent out a mail drop to 1,962 residential properties within the Municipality of Shelburne, readvertising the Municipalities Low Income Tax Exemption application; as per our policy, we advertise the Low Income Tax Exemption twice per year, the first being a copy of the application put in all the 7,998 tax bills that were sent out April 2029.

The breakdown is as follows:

Low Income Amounts	Number of Applications	Amount of Rebate
\$35,250 or less	27	\$4,050.00
\$29,500 or less	66	\$19,800.00
\$23,500 or less	53	\$29,783.99
Total	146	\$53,633.99

Comparisons for previous years are as follows:

Tax Year	Number of applications	Budget	Actual
2025/26	177	\$60,000	\$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 report from PVSC as of October 1st, 2026 shows there were 72 appeals, of which PVSC have reviewed 71, leaving one outstanding.

Of the 71 reviewed by PVSC:

- 32 were amended, of which 2 have gone to NSAAT.
- 25 were confirmed, of which 14 have gone to NSAAT.
- 14 were withdrawn
- Of the 16 sent to NSAAT, 1 has withdrawn leaving 15 outstanding.

As a side note, there are currently 3 appeals still outstanding from NSAAT for previous years. One from 2024 and two from 2025 . Once these appeals are completed this could therefore result in two years of adjustments.

Last year, at this time, there were 82 appeals, of which all were completed by PVSC, and 3 were outstanding from NSAAT.

Aged Receivables:

As of October 19, 2026, the total uncollected tax/fees were **\$691,039** plus interest; of this amount, \$149,387 is currently in a tax sale position representing 46 properties.

- Commercial property total \$65,880 plus interest
- Residential and Resource and Forest property total \$602,272 plus interest
- Tax Sale Fees total \$14,580 plus interest
- Private Johns Lake properties total \$995 plus interest
- Town of Shelburne - 2004 Truck area rate is \$7plus interest
- Town of Shelburne – 2025 Truck area rate is \$5,594 plus interest
- Town of Lockeport area rate is \$1,711 plus interest

There are six active PACE loans totaling \$6,022 plus interest.

Collections:

Prewarning Letter

On May 5, 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.

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

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

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

Comparisons for previous years are as follows:

Tax Year	Number of properties	Number of letters	Amount
2026/27	373	394	\$680,940
2025/26	375	414	\$584,286
2024/25	363	395	\$464,163
2023/24	369	414	\$579,449
2022/23	488	564	\$449,969
2021/22	442	518	\$452,558

Preliminary Notice

On July 7, 2026, we sent out 98 Preliminary Notice of Tax Sale letters, representing 85 properties.

Comparisons for previous years are as follows:

Tax Year	Number of Properties	Number of Preliminary Notices	Amount
2026/27	85	98	\$217,166
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

Title Search fee

Of the 85 properties that were sent a Preliminary Notice, 19 were paid in full by the due date of August 5th, 2026, leaving a total of 66 properties on the tax sale list, compared to 50 properties at the same time last year. These 66 properties were charged a Title Search Fee of \$156 on August 5th, 2026.

Comparisons for previous years are as follows:

Tax Year	Number of properties that received a Preliminary Notice	Legal Fee added in August	Tax Sale – How many properties sold?	How many of the properties were redeemed that sold?
2026/27	85	66	TBD	TBD
2025/26	86	50	11/19 *2/19 Pulled by solicitor	0/11 redeemed.
2024/25	94	74	26/36 *1 property that sold, the bidder did not bring in the remaining funds to complete the sale.	8/26; this represented \$85,048 of the funds collected at Tax Sale. Of the \$262,606 in surplus from the tax sale, MDS will now hold \$177,557 for 20 years or until a notice from the Supreme Court of NS is received.
2023/24	131	97	19/26	5/19 ; this represented \$201,093 of the surplus funds collected at Tax Sale. *An additional five properties were not redeemed, but \$113,956 was claimed in surplus through the Supreme Court of NS. Of the \$439,371 in surplus from the tax sale, MDS will now hold \$178,322 for 20 years or until a notice from the Supreme Court of NS is received.
2022/23	141	68	8/14	3/8
2021/22	129	66	14/17	4/14

Collection letter

On September 1, 2026, 976 Collection Letters were sent to all property owners with an outstanding balance of \$50 or more, per the Municipal Policy. This total includes multiple owners of properties, so does not directly reflect the number of properties but rather the number of letters.

Comparisons for previous years are as follows:

Tax Year	# Collection letters sent in September	# Collection letters sent in January
2026/27	976	TBD
2025/26	856	478
2024/25	915	445
2023/24	822	437
2022/23	820	429
2021/22	758	356

60 Day Notice

On October 1, 2026, the 60 Day Notices were sent out to all owners and encumbrancers. Notices were sent out to all parties by registered mail. A copy of the notice will be posted at the property during the month of October, where possible. Of the 66 properties that had a title search done, 8 were pulled by the solicitor and 8 were paid in full, leaving 50 notices to send.

Tax Year	# 60 Day Notices
2026/27	50
2025/26	44
2024/25	67
2023/24	77
2022/23	52
2021/22	58

As of October 8th, 2026, 48 properties remain on the Tax Sale list.

Of the 48 properties:

- 13 of the properties are owned by 6 owners.
- 7 of the properties have deceased owners.
- 6 of the properties were also on last years Tax Sale
- 5 of the properties have been on the Tax Sale for multiple years.
- 1 of the properties is no longer redeemable
- 2 of the properties owners/families plan to let the property go to Tax Sale.

Director of Operations

Key Updates:

Two of the Municipality's largest capital improvement projects for the fiscal year have been completed:

- **Polishing Wetland:** Construction of the polishing wetland at the Sewage Treatment Plant is complete, and all required project funding closeout reports have been submitted.
- **C&D Transfer Station:** Upgrades to the C&D Transfer Station are complete. The new infrastructure has significantly improved site safety, cleanliness, and organization, with operations progressing smoothly under the new collection model.

In addition to these major capital projects, several smaller projects and equipment purchases have been completed, including:

- Upgrades to Public Works equipment.
- Purchase and installation of a new sea can at the Household Hazardous Waste site.
- Purchase of a portable sampler and gas detection equipment for the Sewage Treatment Plant.

Other Project Updates:

- **C&D Site Water Sampling:** The first of two scheduled water sampling events has been completed, with the second event to follow.
- **Curbside Collection Study & RFP:** A funding application has been submitted to support the proposed regional curbside collection study and RFP development. Confirmation of funding approval is still pending. In the meantime, staff are continuing preliminary work on the RFP to ensure the procurement process can move forward should funding for consultant assistance not be approved.

Revenues:

Item	Budgeted	Actuals YTD	Forecast	Surplus/Deficit
Revenue	1,068,008.00	725,926.91	1,076,049.00	8,041.00

The C&D site revenue is less than anticipated while the septage receiving revenue is higher than anticipated. Overall revenue is expected to be on budget.

Expenses:

Item	Budgeted	Actuals YTD	Forecast	Surplus/Deficit
PUBLIC WORKS	717,373	179,705	719,673	-2,300
BY LAW ENFORCEMENT	113,450	7,455	113,450	0
SEWAGE TREATMENT OPERATIONS	270,700	77,907	320,550	-49,850
INSPECTION SERVICES	54,500	28,924	67,500	-13,000
SHARED SERVICES ADMINISTRATION	11,825	5,028	12,735	-910
WASTE DIVERSION	123,820	53,173	125,320	-1,500
C&D OPERATION	234,012	81,393	214,012	20,000
SOLID WASTE	889,095	321,739	909,095	-20,000
WIND TURBINE	11,000	772	5,500	5,500

Public Works: Expenditures are forecast to be generally in line with the approved budget.

Bylaw Enforcement: Expenditures are forecast to remain within budget.

Sewage Treatment Operations: Expenditures are forecast to exceed budget by approximately \$49,850. Unbudgeted expenses totalling approximately \$78,500 have been incurred for surge protection and electrical issues, lagoon liner repairs, and pumping station repairs. These additional costs are partially offset by the postponement of the planned shredder/macerator project.

Inspection Services: Expenditures are forecast to exceed budget by approximately \$13,000, primarily due to the Junior Building and Fire Official's acceptance into an accelerated fire inspection training program.

Shared Services Administration: Expenditures are forecast to be generally in line with budget.

Waste Diversion: Expenditures are forecast to be generally in line with budget.

C&D Operations: Expenditures are currently forecast to be approximately \$20,000 under budget. Staff will continue to review expenditures and provide further information on the projected variance as it becomes available.

Solid Waste: Expenditures are forecast to exceed budget by approximately \$20,000, primarily due to increased fuel costs. The final impact of the fuel surcharge will not be known until the end of the fiscal year.

Wind Turbine: Expenditures are forecast to be approximately \$5,500 under budget, as the turbine remains out of operation due to difficulties securing the required maintenance services.

Director of Protective Services

Key Updates:

The DNA budget actual has come in over budget (\$299.51) over the projection.

All other line items are on track for this time during the fiscal year.

Revenues:

An application for a Responding to the Interface training program fully funded by the federal government/ IAFF was approved and the training was delivered in August for 61 firefighters in Shelburne County.

A provincial training grant was received and will be spent in full for a Firefighter Level 1 Training Program (complete 2027)

Expenses:

All expenses are on budget to-date, and all GLs are projected to be utilized in full.

Director of Economic & Community Development

Key Updates:

Staff are working through the surplus lands file in accordance with the Municipality's Disposal of Surplus Property Policy. The sale of property for PID 82553496, Lake Road, was \$35,000 + HST, and is reflected in your capital reserves. A Request for Proposals for housing development has been issued for the municipally owned property on Spa Road, PID 80111818.

Revenues:

Revenue for the Summer Event and Fall Event is over budget. Staff, with the Shelburne Events Committee, worked diligently to engage sponsorship for this event and was able to secure an additional \$5,000 more than we had budgeted.

Expenses:

All events are or are anticipated to be on budget.

Planning and Development work is carrying out as expected. We do anticipate housekeeping adjustments to our documents within this fiscal year and have budgeted for any related expenses.

All five Housing Accelerator Fund initiatives are complete, and the department will continue to work on the support and encouragement of housing development.

An environmental assessment is underway at the "Former Boy School" property. This project was approved by Council and will come from the Canada Community Building funding. Once the assessment report is received, a Request for Proposal for the demolition of all buildings will be issued. The brownfield redevelopment project will support future housing development and is budgeted to use Housing Accelerator Funding.

An archeological assessment is recommended by Department of Communities Culture and Heritage on the shoreline property at Hartz Point, PID 82550559, this is a budgeted project.

Director of Recreation & Parks

Key Updates:

- The Physical Activity & Community School Coordinator position is now vacant so the MPAL budget will see a reduction in spending.
- The Jordan River Bridge Rehabilitation project started in June with the removal of the bridge and currently rehabilitation of the piers and abutments are taking place. To date \$2,122,890 has been spent.
- Bush clearing was completed on the eastern section of the Jordan River Trail as part of the planned trail maintenance work. To date \$3,324 has been spent.
- The live load rating evaluations were completed for the Roseway River Trail bridge and the Tom Tigney Trail bridge at a cost of \$36,309.
- The gravel pad for the mobi-chair shed was completed at Welkum Park for a cost of \$1,246.

Revenues:

- Summer programs generated revenue in the amount of approximately \$9,800.
- Community Use revenue has received \$1,604, about half of its budgeted revenue.
- About 60% of the MPAL Program revenue has been received, which happened before the position was vacated.
- Several grants were received including the following:
 - Canada Summer Jobs grant \$11,732
 - Trails Engineering Assistance Grant \$4,700 toward the live load rating evaluations for the two bridges
 - Operational Rail Trail Funding Grant \$3,150 toward trail maintenance
 - Active Communities Fund grant \$4,500 for numerous smaller projects related to the Physical Activity Strategy
 - Southwest Nova Biosphere Reserve Association grant \$5,000 for an interpretive sign at Welkum Park

Expenses:

- Majority of operational budget expense items are as anticipated for this time of year, with the total expenses at 63% of budget.
- The total expenses budget is 3,444,565 with the majority of that allocated to facility-based projects at 3,366,065. Total current expenses are at 2,157,320, with the majority for the Jordan River Bridge Replacement at \$2,122,890. That project is ongoing and will continue to incur expenses.

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

For the Period Ending Mar 2027

Printed: 8:24:48AM		10/19/2026		Page 1	
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	6,357,496.00
COMMERCIAL	701,154.00	701,155.46	(1.46)	100.00	701,155.00
RESOURCE	712,846.00	712,873.25	(27.25)	100.00	712,872.00
AREA RATES	130,788.00	130,309.08	478.92	99.63	130,309.00
BUSINESS PROPERTY	29,006.00	29,174.92	(168.92)	100.58	29,174.00
OTHER TAXES	504,550.00	200,340.04	304,209.96	39.71	504,550.00
TOTAL TAXES	8,435,840.00	8,131,349.07	304,490.93	96.39	8,435,556.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	7,745.00	8,154.16	(409.16)	105.28	8,154.00
FEDERAL GOVERNMENT AGENCIES	595.00	593.03	1.97	99.67	593.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	8,340.00	8,747.19	(407.19)	104.88	8,747.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	247,779.00	2,972.00	244,807.00	1.20	247,848.00
PROVINCIAL GOVERNMENT AGENCIES	18,784.00	18,891.63	(107.63)	100.57	18,891.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	266,563.00	21,863.63	244,699.37	8.20	266,739.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	4,649,507.00	1,520,784.44	3,128,722.56	32.71	4,651,147.00
RETURN ON INVESTMENT	131,427.00	93,617.82	37,809.18	71.23	131,427.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	99,390.00	49,368.70	50,021.30	49.67	92,562.00
TOTAL UNCONDITIONAL TRANSFERS	99,390.00	49,368.70	50,021.30	49.67	92,562.00
OTHER TRANSFERS					

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

For the Period Ending Mar 2027

Printed: 8:24:48AM 10/19/2026		Page 2			
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	26,472.24	1,107,359.76	2.33	1,122,127.00
TRANSFER FROM GAS TAX RESERVE	704,987.00	173,900.90	531,086.10	24.67	706,687.00
TOTAL OTHER TRANSFERS	1,838,819.00	200,373.14	1,638,445.86	10.90	1,828,814.00
TOTAL REVENUE	15,429,886.00	10,026,103.99	5,403,782.01	64.98	15,414,992.00

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

For the Period Ending Mar 2027

Printed: 8:24:48AM 10/19/2026		Page 3			
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	20,129.46	14,853.54	57.54	34,983.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	28,951.00	16,659.29	12,291.71	57.54	28,951.00
COUNCILLOR HONORARIUM	118,849.00	66,413.47	52,435.53	55.88	118,849.00
COUNCILLOR TRAVEL	26,000.00	12,682.18	13,317.82	48.78	26,000.00
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	7,000.00
TOTAL LEGISLATIVE	215,783.00	117,167.55	98,615.45	54.30	215,783.00
ADMINISTRATIVE					
SALARY	590,487.00	352,719.18	237,767.82	59.73	590,487.00
BENEFITS	120,509.00	69,335.58	51,173.42	57.54	123,644.00
INFORMATION TECHNOLOGY	102,800.00	54,482.59	48,317.41	53.00	102,362.00
PROFESSIONAL DUES	4,000.00	3,466.39	533.61	86.66	4,000.00
INSURANCE	81,147.00	79,320.38	1,826.62	97.75	79,320.00
CONTRACTED ADMIN SERVICES	380,835.00	95,338.24	285,496.76	25.03	380,835.00
ADVERTISING	26,500.00	4,635.78	21,864.22	17.49	26,500.00
POSTAGE	22,000.00	22,715.43	(715.43)	103.25	25,000.00
OFFICE SUPPLIES	15,500.00	5,828.34	9,671.66	37.60	15,500.00
TELEPHONE	14,920.00	4,715.96	10,204.04	31.61	14,920.00
LEGAL SERVICES	33,000.00	19,283.32	13,716.68	58.43	33,000.00
STAFF RELATIONS	7,000.00	1,553.21	5,446.79	22.19	7,000.00
OTHER GENERAL ADMIN	13,000.00	8,751.49	4,248.51	67.32	13,000.00
OCCUPATIONAL HEALTH & SAFETY	15,000.00	9,486.32	5,513.68	63.24	15,000.00
TRAVEL	32,200.00	11,134.37	21,065.63	34.58	32,200.00
STAFF TRAINING	31,800.00	5,654.10	26,145.90	17.78	31,800.00
EMPLOYMENT ASSISTANCE	3,000.00	2,290.06	709.94	76.34	3,000.00
PROGRAM					
TOTAL ADMINISTRATIVE	1,493,698.00	750,710.74	742,987.26	50.26	1,497,568.00

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
TAXATION & ACCOUNTING					
SALARY	225,391.00	130,354.65	95,036.35	57.83	225,391.00
BENEFITS	49,652.00	28,647.95	21,004.05	57.70	51,170.00
AUDITING SERVICES	45,688.00	37,017.88	8,670.12	81.02	45,688.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	65,000.00	53,633.99	11,366.01	82.51	65,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	31,376.00	30,945.42	430.58	98.63	30,945.00
ALLOWANCE FOR APPEALS	20,590.00	5,050.57	15,539.43	24.53	20,590.00
TAX SALE	25,000.00	474.33	24,525.67	1.90	25,000.00
TOTAL TAXATION & ACCOUNTING	462,697.00	286,124.79	176,572.21	61.84	463,784.00
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	136,129.01	322,405.99	29.69	460,335.00
MDS BUILDING – INSURANCE	38,760.00	35,834.00	2,926.00	92.45	35,834.00
PUBLIC WORKS SALARY AND BENEFITS	57,977.00	33,290.81	24,686.19	57.42	57,977.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	189,500.00	12,027.49	177,472.51	6.35	190,000.00
PUBLIC WORKS - UTILITIES	12,500.00	3,227.37	9,272.63	25.82	12,500.00
PUBLIC WORKS-INSURANCE	6,027.00	5,121.00	906.00	84.97	5,121.00
PUBLIC WORKS-VEHICLE	14,500.00	8,455.97	6,044.03	58.32	14,500.00
TOTAL BUILDING SERVICES	777,799.00	234,085.65	543,713.35	30.10	776,267.00
POLICE PROTECTION					
RCMP	1,209,599.00	0.00	1,209,599.00	0.00	1,209,599.00
DNA	4,500.00	4,799.51	(299.51)	106.66	4,799.00
LOCKUP	0.00	0.00	0.00	0.00	0.00
TOTAL POLICE PROTECTION	1,214,099.00	4,799.51	1,209,299.49	0.40	1,214,398.00

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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	334,169.00	81,556.24	252,612.76	24.41	334,169.00						
GRANTS											
SHELBURNE FIRE DEPARTMENT GRANT	128,161.00	0.00	128,161.00	0.00	128,161.00						
LOCKEPORT FIRE DEPARTMENT GRANT	64,576.00	40,987.76	23,588.24	63.47	64,576.00						
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	45,500.00						
FIRE PROTECTION - HYDRANTS	50,000.00	0.00	50,000.00	0.00	50,000.00						
FIRE DEPARTMENT TRAINING & EQUIPMENT	200,000.00	46,608.68	153,391.32	23.30	200,000.00						
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00	5,000.00						
FIRE PROTECTION - INSURANCE	24,000.00	16,552.81	7,447.19	68.97	24,000.00						
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00						
ADMINISTRATOR OF PROTECTIVE SERVICES	99,194.00	60,150.32	39,043.68	60.64	100,071.00						
TOTAL FIRE PROTECTION	950,600.00	245,855.81	704,744.19	25.86	951,477.00						
BY-LAW ENFORCEMENT											
SALARY AND BENEFITS	136,933.00	59,819.58	77,113.42	43.69	107,923.00						
VEHICLE	16,000.00	6,645.74	9,354.26	41.54	16,000.00						
TRAVEL	200.00	0.00	200.00	0.00	200.00						
PROPERTY CLEAN UP	45,000.00	0.00	45,000.00	0.00	45,000.00						
OTHER	52,250.00	809.66	51,440.34	1.55	52,250.00						
TOTAL BY-LAW ENFORCEMENT	250,383.00	67,274.98	183,108.02	26.87	221,373.00						
ROAD TRANSPORT											
STREET LIGHTING	187,677.00	85,934.20	101,742.80	45.79	187,677.00						
CLASS J ROADS	43,601.00	20,794.00	22,807.00	47.69	43,601.00						
TOTAL ROAD TRANSPORTATION	231,278.00	106,728.20	124,549.80	46.15	231,278.00						
SEWAGE TREATMENT OPERATIONS											
SALARY & BENEFITS	192,075.00	108,269.80	83,805.20	56.37	222,899.00						
TRAINING	10,000.00	3,119.68	6,880.32	31.20	10,000.00						

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ACCOUNT TITLE	2026/2027 Budget	2026/2027 YTD Actual	2026/2027 Bud Remain \$	2026/2027 % to Date	2026/2027 Forecast
OTHER	2,000.00	796.29	1,203.71	39.81	2,000.00
TOTAL SEWAGE TREATMENT OPERATIONS	204,075.00	112,185.77	91,889.23	54.97	234,899.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	25,000.00	1,734.29	23,265.71	6.94	25,000.00
PUMPING STATION UTILITY	10,500.00	3,415.06	7,084.94	32.52	10,500.00
PUMPING STATION - MAINTENANCE AND REPAIR	65,000.00	7,732.30	57,267.70	11.90	78,500.00
PLANT - UTILITY	35,000.00	23,261.43	11,738.57	66.46	35,000.00
PLANT - MAINTENANCE AND REPAIR	123,200.00	37,848.05	85,351.95	30.72	159,550.00
TOTAL SEWAGE TREATMENT	258,700.00	73,991.13	184,708.87	28.60	308,550.00
ENVIRONMENTAL					
ADMINISTRATION	134,120.00	76,340.12	57,779.88	56.92	136,977.00
BUILDING INSPECTION	204,460.00	127,278.02	77,181.98	62.25	204,460.00
FIRE INSPECTION	28,307.00	3,239.57	25,067.43	11.44	41,307.00
WASTE DIVERSION	195,815.00	94,315.04	101,499.96	48.17	197,315.00
C&D OPERATION	330,634.00	133,316.61	197,317.39	40.32	313,634.00
SOLID WASTE	889,095.00	321,739.60	567,355.40	36.19	909,095.00
TOTAL ENVIRONMENTAL	1,782,431.00	756,228.96	1,026,202.04	42.43	1,802,788.00
WIND TURBINE					
MAINTENANCE	11,000.00	772.00	10,228.00	7.02	5,500.00
INSURANCE	1,253.00	1,737.00	(484.00)	138.63	1,737.00
TOTAL WIND TURBINE	12,253.00	2,509.00	9,744.00	20.48	7,237.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	6,000.00	3,600.00	2,400.00	60.00	6,000.00
SOLAR PROJECT	0.00	0.00	0.00	0.00	0.00
HEALTH CARE	56,463.00	46,470.90	9,992.10	82.30	56,463.00
ECONOMIC DEVELOPMENT	166,100.00	6,760.35	159,339.65	4.07	166,100.00
SENIOR SAFETY	0.00	0.00	0.00	0.00	0.00

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CLIMATE ACTION	8,750.00	0.00	8,750.00	0.00	8,750.00
HOUSING - ECONOMIC DEVELOPMENT	100,000.00	0.00	100,000.00	0.00	100,000.00
ICSP IMPLEMENTATION	49,500.00	27,363.18	22,136.82	55.28	49,500.00
GRANTS TO ORGANIZATION	317,468.00	237,730.78	79,737.22	74.88	317,468.00
EVENTS	110,000.00	74,836.80	35,163.20	68.03	107,863.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	814,281.00	396,762.01	417,518.99	48.73	812,144.00
RECREATION & CULTURAL SERVICES					
SALARY	167,424.00	96,256.29	71,167.71	57.49	167,424.00
BENEFITS	32,122.00	19,402.09	12,719.91	60.40	33,869.00
TRAINING	1,000.00	360.00	640.00	36.00	720.00
SUMMER STAFF SALARY	70,621.00	64,624.56	5,996.44	91.51	64,264.00
SUMMER STAFF BENEFITS	7,219.00	6,273.02	945.98	86.90	6,273.00
SUMMER STAFF TRAVEL					
VEHICLE	10,000.00	7,175.68	2,824.32	71.76	10,000.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	2,000.00	169.31	1,830.69	8.47	1,000.00
SUMMER STAFF TRAINING	4,000.00	2,271.37	1,728.63	56.78	2,500.00
OFFICE EXPENSE	0.00	0.00	0.00	0.00	0.00
MEMBERSHIPS	1,000.00	317.27	682.73	31.73	500.00
GRANTS TO ORGANIZATION					
ADVERTISING	2,000.00	639.15	1,360.85	31.96	1,500.00
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	6,300.00
PROGRAMS	26,500.00	10,839.40	15,660.60	40.90	26,500.00
COMMUNITY USE PROGRAM	6,420.00	3,072.23	3,347.77	47.85	6,420.00
MPAL PROGRAM	66,364.00	36,458.08	29,905.92	54.94	37,054.00
TOTAL RECREATION & CULTURAL SERVICES	406,670.00	247,858.45	158,811.55	60.95	364,324.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	3,366,065.00	2,127,459.64	1,238,605.36	63.20	3,351,620.00

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SASI SERVICE AGREEMENT					
MAINTENANCE & EQUIPMENT	22,000.00	11,228.06	10,771.94	51.04	22,000.00
SHELBURNE COUNTY ARENA	0.00	0.00	0.00	0.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	3,388,065.00	2,138,687.70	1,249,377.30	63.12	3,373,620.00
FISCAL SERVICES					
BANK CHARGE	5,000.00	840.29	4,159.71	16.81	5,000.00
PENSION FEE	500.00	0.00	500.00	0.00	500.00
PAYROLL FEE	1,750.00	(0.33)	1,750.33	(0.02)	1,750.00
LOANS	488,995.00	273,475.45	215,519.55	55.93	488,995.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	8,212.00	8,214.76	(2.76)	100.03	8,214.00
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	401,868.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	8,884.00
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00	35,000.00
SOU WEST NOVA TRANSIT	0.00	0.00	0.00	0.00	0.00
TOTAL FISCAL SERVICES	955,209.00	728,282.17	226,926.83	76.24	955,211.00
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	3,500.00
ASSESSMENT SERVICES	159,785.00	119,838.69	39,946.31	75.00	159,785.00
REGIONAL LIBRARY	34,100.00	25,575.00	8,525.00	75.00	34,100.00
REGIONAL SCHOOL BOARD	1,771,325.00	1,033,273.15	738,051.85	58.33	1,771,325.00
TOTAL CONDITIONAL TRANSERS	1,968,710.00	1,178,686.84	790,023.16	59.87	1,968,710.00
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	14,500.00

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TOTAL UNCONDITIONAL TRANSERS	14,500.00	14,500.00	0.00	100.00	14,500.00						
EMERGENCY MANAGEMENT											
SEARCH AND RESCUE	0.00	0.00	0.00	0.00	0.00						
REMO	28,655.00	5,291.60	23,363.40	18.47	28,655.00						
TOTAL EMERGENCY MANAGEMENT	28,655.00	5,291.60	23,363.40	18.47	28,655.00						
TOTAL EXPENDITURES	15,429,886.00	7,467,730.86	7,962,155.14	48.40	15,442,566.00						
SUMMARY											
TOTAL REVENUE	15,429,886.00	10,026,103.99	5,403,782.01	64.98	15,414,992.00						
TOTAL EXPENDITURES	15,429,886.00	7,467,730.86	7,962,155.14	48.40	15,442,566.00						
SURPLUS/(DEFICIT)	0.00	2,558,373.13	(2,558,373.13)	0.00	(27,574.00)						