



## STAFF REPORT

To: Council

From: Trudy Payne, Michelle Williams, Erin Hartley, Adam Dedrick

Approved by: Trudy Payne, Chief Administrative Officer

Date: May 25 ,2021

Subject: Financial Update May 2021

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### **ORIGIN**

Financial Update May 2021

### **BACKGROUND**

Information only

### **DISCUSSION**

Please refer to the financial statements and the reports provide by the CAO and each Director summarizing key points pertaining to revenue and expenditures of their departments. For the 2020-2021 fiscal year, with the books being closed, the surplus is being estimated at \$640,000. The only outstanding invoice to pay from the 2020-2021 fiscal year is housing who is typically does not send their invoice until well into the following fiscal year. The attached department reports highlight key areas that have contributed to the surplus.

From the reports attached the departments have highlighted areas in the budget that has contributed to the surplus – Administration \$220,900; Department of Finance \$161,405; Corporate Services \$123,500; and recreation \$89,900 for a total of \$595,705. This represents some of the more substantial savings or over expenditures of actuals compared to the amounts budgeted, not every GL is being reported on. The remaining \$44,295 surplus would come from areas in the budget in which savings under \$3,000 were realized.

Only being two months into the 2021-2022 fiscal year, staff currently are forecasting to be on budget.

**ATTACHMENTS**

Financial Statements May 2021

Reserves update May 2021

Update from CAO

Update from Director of Finance

Update from Director of Corporate Services

Update from Director of Recreation.

## **Department of Corporate Services 2020-21 Year End Notes**

- Casual Administrative Assistant Salary was not used - \$10,000
- EA salary and benefits savings of \$13,000 – for several months was only one EA
- Events that were budgeted for in Grants to Organizations did not happen due to COVID - 19 - \$15,000
- Community Beautification Program was not used - \$15,000
- Community Development events and marketing that did not happen due to COVID – 19 - \$8,000
- Records Management implementation did not occur - \$30,000
- Saving of \$35,000 in information technology
- Litter Pick-Up Incentive Program did not happen due to COVID – 19 - \$3,500
- Lockport Fire Truck Loan did not get taken out or paid to the Town as budgeted - \$158,000 (net zero)
- Shared Services ended up in a deficit position of approximately \$6,000 overall. Which is better than expected considering the overage of \$24,000 due to scale maintenance.
- Overall the Corporate Services budget accounts for approximately \$123,500 of the surplus.

## **Department of Corporate Services Financial Update – May 2021**

### **Revenue:**

- Revenues are where they are expected to be for this early in the year.
- We are awaiting approval of the Shared Services Agreement and the Brush Pile MOU from the Town of Shelburne before we are able to bill out first quarter for Shared Services revenue. Town of Lockport and Municipal Councils have already approved.

### **Expenses:**

- Municipal Administration/Other
  - Salaries for Executive Assistants, Community Development Coordinator are where they are expected to be for this time of year.
  - Advertising, postage, office supplies, IT related items are all on budget.
  - Private Road Maintenance Fees to John's Back Lake (Ohio) have been paid out in full as expected.

- Community Development
  - Grants to Organizations will start to be paid out as approved.
  - Senior Safety, Sou West Nova Transit and Ground Search & Rescue grants have been paid out in full as expected.
  
- Fire Protection and EMO costs are where they are expected to be for this time of year.
  
- Shared Services Administration costs are where they are expected to be for this time of year.
  
- Waste Diversion costs are where they are expected to be for this time of year.
  
- C&D Operation
  - Costs are where they are expected to be for this time of year.
  - The new scale RFP is set to go out in May and will be coming back to Council in June for award.
  - The RMRF Assistant has been posted and it is anticipated the position will be filled in June.
  - Scavenging has been suspended during COVID at RMRF.
  
- Solid Waste - Collection and Processing costs are where they are expected to be for this time of year.
  - Tipping Fees are being billed separately to the three units. This is going well and is on budget.

### **C&D Collections**

Collection calls for the C&D accounts are made monthly. An aged receivable list is run and sent to the Director of Corporate Services to determine who needs to be contacted. The Executive Assistant then contacts these residents by phone, or with a letter if she is unable to find a phone number.

As of May 13, 2021, there are 31 C&D accounts outstanding however most are current charges. 5 accounts are under \$20.00 and 10 accounts are under \$2.00 and do not get monthly statements as per the collections policy.

<b>C&amp;D Collections</b>
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<b>Month</b>	<b># of residents contacted</b>	<b># of residents who made payment</b>
Jan	5	3
Feb	3	1
March	2	2
April	0	N/A

In addition to the collection calls that are made each C&D account with a balance over \$2.00 is sent a monthly statement which will provide them with an up-to-date balance.

There is one account of concern, where the contractor is no longer operational and didn't pay their bill before shutting down. We are seeking legal advice on the matter.

## Department of Finance Financial Update – May 13, 2021

### Comments on 2020/2021 Surplus:

#### Revenue:

- Deed Transfer was \$126,258 overbudget.
- Misc. Income was \$66,667 more than expected as the Town of Lockeport and MDS Council agreed to pay those amounts in fiscal 21/22 and 22/23 and therefore the Town was invoiced.
- Provincial Grant in Lieu was <\$12,063> less than budgeted.
- Sewer charges residential over by \$5,000.
- Interest revenue was <\$36,800> less than budgeted as interest was not charged from April – June; interest charged for overdue accounts was 10% vs 14% charged in previous years.
- Return on Investment revenue was <\$19,375> less than budgeted as interest rates declined more than anticipated on interest earned on bank accounts.

**Revenue Total:** These amounts contribute to \$129,687 of the surplus.

- Insurance was <\$10,986> less than budgeted as Environmental insurance was not purchased.
- Auditing Services were <\$5,757> less than budgeted as the TCA project was carried forward.
- Allowance on appeals was <\$9,437> less than budgeted as PVSC was able to send us most of the appeals to process before the tax bill was issued.
- Public Prosecution was <\$5,538> less than budgeted.
- Housing Authority has yet to send their invoice.

**Expense Total:** This represents approximately \$31,718 of the surplus.

In total the Finance Departments accounts for approximately \$\$161,405 of the surplus.

## 2021/2022

#### Revenue:

- The tax bills have been issued with a due date of June 30, 2021.
- Province has yet to issue the SOE report to be filled out to obtain the Provincial Grant in lieu.
- Federal Grant in Lieu application is currently being worked on.
- CBC Grant application is currently being worked on.

#### Expenses:

- All insurance bills have been paid to date and we are underbudget as the increase from the insurance company did not come in at the top end of the estimates; savings of around \$4,000.
- Low-income applications are starting to come in for us to process.
- Allowance for Appeals, PVSC has indicated that all 66 assessment appeals have been reviewed and processed.

### **Aged Receivables:**

As of May 13, 2021, the total uncollected tax/fees were **\$4,475.447** plus interest; of this amount, \$450,239 is currently in a tax sale position representing 442 properties.

- Commercial property total \$391,583 plus interest
- Residential and Resource and Forest property total \$4,042,732 plus interest
- Tax Sale Fees total \$12,230 plus interest
- Private Johns Lake properties total \$12,686 plus interest
- Town of Shelburne area rate is \$1,004 plus interest
- Town of Lockeport area rate is \$15,210 plus interest

There are seven active PACE loans totaling \$42,960 plus interest.

There are two active COVID loans totaling \$937 plus interest.

### **Collections (Tax Clerk):**

#### **Tax Sale Collections**

Currently, there is a tax sale by tender that will be closing May 31st, 2021 and contains 10 properties. A report will be brought to Council June 14, 2021.

The tax sale listing was advertised in the newspaper the week of April 14 and May 12, it was also posted on our website, and on our Facebook page.

The week of May 10<sup>th</sup>, a Pre-warning letter was sent to residents where they owe arrears from 2020/2021. This letter was something that we started sending last year to try and give residents advance notice that they are in danger of being on the tax sale list when it is officially produced in July. It is only sent to clients who, if they don't pay at least 2020/2021 arrears by June 30<sup>th</sup>, then they will receive a Preliminary Notice in July and will then have to pay all of 2020/2021 and 2021/2022 to be removed from the tax sale list.

There are 442 properties that are on the list; last year there was 358 properties. Please note the amounts that are on the letters are only the arrears that they have to pay by June 30th and not the full amount – meaning 2020/2021 and 2021/2022.

## **Administration 2020-21 Year End Notes**

### **Revenue**

- Septage receiving received \$22,000 more than budgeted
- Lock-up revenue up by \$31,000
- Revenue contributes to \$53,000 of the surplus

### **Expenditures**

- Council expenses savings of \$19,000
- RCMP savings of \$5,000
- Contract Admin savings of \$32,000
- Legal costs were down by \$10,000
- Advertising savings of \$6,000
- Staff relations costs down by \$3,000
- Staff travel and conference fee savings of \$6,000
- By-law expenses down by \$5,000
- Lock-up expenses up by (\$5,000)
- Property Clean-up savings of \$3,500
- Sewer Plant, Pump Station electrical and water savings of \$6,000
- Other general administration savings of \$6,400
- Additional (\$20,000) in expenses for sewer maintenance mainly due to RFP for Biosolids
- Health care spent about \$18,000 of the \$60,000 budgeted; a savings of \$42,000
- Economic Development resulted in a savings of \$49,000 – marketing strategy (\$10,000); Little People’s Place (\$20,000) and carry over costs for the marine terminal.
- Expenditure savings contribute to \$167,900
- Overall, the Administration budget accounts for approximately \$220,900 of the surplus.

## **Administration Update – May 2021**

- At this point there has been minimal activity with the budget, the main expenditures being related to staff salaries.



## Recreation Department Budget Updates

### May 18, 2021

#### **2020-2021**

##### Reasons for Surplus

- Only four summer staff were hired so the budgets related to those costs (wages, benefits, training, expenses) came in for a total of \$46,000 under budget.
- The Arena came in under budget by approximately \$21,000. The new compressors costs were significantly less than originally estimated.
- No funds were spent from Community Use due the position being vacant for the entire fiscal so it will come in \$10,000 under budget.
- There were about eight budget items that were under by \$1000-\$1500 due to costs being less than originally anticipated and/or not being able to spend due to COVID-19 restrictions (i.e. reduced programming, no in-person staff training, conferences).
- This accounts for approximately \$89,000 of the surplus being projected.

#### **2021-2022**

- At this point there has been minimal activity with the budget, the main expenditures being related to staff salaries.
- The preparation of parks and trails for the spring and summer season will soon see activities related to those budget items.
- Due to the situation with COVID-19, the summer programs schedule is uncertain at this time, but the hiring of summer staff has taken place. However, it is also uncertain as to how many of those staff will be utilized to the full extent of their potential employment due to possible restrictions related to COVID-19.
- The MPAL position has been filled as of May 3rd, so any costs and budgets related to that position will start seeing activity.
- All planned projects are being prepared for with the intent to move forward.



Municipality of the District of Shelburne  
2021/2022  
RESERVES

April 30 2021

	FIRE DEPARTMENT																	Total			
	Operating Reserve	XRAY Reserve	SCEEMO Reserve	MPAL Reserve	Dry Hydrant Reserve	SafeStart Reserve	Cyber Risk Reserve	Harbour	Sable River	Ingomar Roseway	Little Harbour	Jordan	Carleton Gunning Cove	Upper/Middle Ohio	Special Purpose Lockeport	Special Purpose Shelburne	Capital Reserve		Equipment Reserve	Gas Tax Reserve	
<b>Approx Balance (as of April 30, 2021)</b>	\$ 3,232,646	\$ 53,000	\$ 4,580	\$ -	\$ 5,000	\$ 113,202	\$ 5,000	\$ 5,000	\$ -	\$ 20,000	\$ 7,682	\$ 10,851	\$ 20,000	\$ -	\$ 18,610	\$ -	\$ 2,595,123	\$ 74,469	\$ 861,031	\$ 7,026,194	
<b>2021 -2022</b>																				\$0	
Building Inspection Truck																				-\$40,000	-\$40,000
Payment Town of Lockeport Firetruck															-\$18,610					-\$18,610	
New Building																				\$0	
Septage Study Clean Up	-\$250,000																			-\$250,000	
Internet																				-\$46,000	-\$46,000
MPAL																				\$0	
Trails																				-\$20,000	-\$20,000
Cyber Insurance							-\$5,000													-\$5,000	
Records Management	-\$30,000																-\$75,000			-\$105,000	
Marine Terminal																				-\$25,740	-\$25,740
Scale C&D Site																				-\$100,000	-\$100,000
Town of Lockeport FireTruck	-\$121,276																			-\$121,276	
Welkum Park																				-\$18,000	-\$18,000
Jordan River Trail																				-\$5,000	-\$5,000
Estimated surplus 2020 2021	\$640,000																			\$640,000	
Transfer to Capital Reserve from 2021/2022 Budget																	\$209,798			\$209,798	
Gas Tax - estiamted																				\$244,311	\$244,311
SCHEEMO																				\$0	
Capital Assistance for Fire Dept 2021/2022								\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000						\$35,000	
<b>Balance end of Year (approx)</b>	\$ 3,471,370	\$ 53,000	\$ 4,580	\$ -	\$ 5,000	\$ 113,202	\$ -	\$ 10,000	\$ 5,000	\$ 25,000	\$ 12,682	\$ 15,851	\$ 25,000	\$ 5,000	\$ -	\$ -	\$ 2,729,921	\$ 34,469	\$ 890,602	\$ 7,400,677	

Fire Capital \$ 98,533

S.P Reserve \$ -

Specific Project Reserves \$ 175,782

March 31,2022 TOTAL \$ 7,126,362

**Assumptions:**

In May 2021 the Cyber Risk Reserve will be transferred to IT Misc in the main operating budget and then the reserve will be collapsed as the insurance bill has been paid.  
All other projects listed have not commenced but their budgeted values have been left in the above chart.  
Auditors are to confirm, but tentative surplus from 2020 2021 is approximately \$654,624 minus awaiting Housing bill for 2020 2021; estimate surplus \$640,000  
New Building - currently meeting with A&C committee and MFC and Council for direction on how much to obtain from the reserves and how much to borrow from a lending insitution.

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

For the Period Ending Mar 2022

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ACCOUNT TITLE	2021/2022 Budget	2021/2022 YTD Actual	2021/2022 Bud Remain \$	2021/2022 % to Date	2021/2022 Forecast	2020/2021 YTD Actual	2020/2021 Budget
REVENUE							
TAXES							
ASSESSABLE PROPERTY	4,223,291.00	4,213,316.52	9,974.48	99.76	0.00	4,153,239.20	4,156,059.00
COMMERCIAL	542,612.00	541,577.40	1,034.60	99.81	0.00	533,164.46	534,365.00
RESOURCE	639,315.00	637,308.60	2,006.40	99.69	0.00	638,147.10	638,463.00
AREA RATES	33,302.00	33,246.05	55.95	99.83	0.00	61,671.02	61,709.00
BUSINESS PROPERTY	26,325.00	0.00	26,325.00	0.00	0.00	26,325.00	27,188.00
OTHER TAXES	240,000.00	0.00	240,000.00	0.00	0.00	321,258.93	195,000.00
TOTAL TAXES	5,704,845.00	5,425,448.57	279,396.43	95.10	0.00	5,733,805.71	5,612,784.00
FEDERAL GOVERNMENT AND AGENCIES							
GRANT IN LIEU	5,836.00	0.00	5,836.00	0.00	0.00	5,836.18	5,840.00
FEDERAL GOVERNMENT AGENCIES	400.00	0.00	400.00	0.00	0.00	400.84	419.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	6,236.00	0.00	6,236.00	0.00	0.00	6,237.02	6,259.00
PROVINCIAL GOVERNMENT AND AGENCIES							
PROVINCIAL GOVERNMENT	243,836.00	2,438.00	241,398.00	1.00	0.00	246,983.06	256,690.00
PROVINCIAL GOVERNMENT AGENCIES	9,311.00	10,467.00	(1,156.00)	112.42	0.00	9,311.00	9,311.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	253,147.00	12,905.00	240,242.00	5.10	0.00	256,294.06	266,001.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	947,855.00	110,160.84	837,694.16	11.62	0.00	1,234,531.68	1,045,780.00
RETURN ON INVESTMENT	20,000.00	2,151.08	17,848.92	10.76	0.00	20,625.43	40,000.00
UNCONDITIONAL TRANSFERS							
PROVINCIAL GOVERNMENT	90,312.00	0.00	90,312.00	0.00	0.00	88,810.00	87,818.00
TOTAL UNCONDITIONAL TRANSFERS	90,312.00	0.00	90,312.00	0.00	0.00	88,810.00	87,818.00
OTHER TRANSFERS							

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ACCOUNT TITLE	2021/2022 Budget	2021/2022 YTD Actual	2021/2022 Bud Remain \$	2021/2022 % to Date	2021/2022 Forecast	2020/2021 YTD Actual	2020/2021 Budget
CGC FIRE DEPARTMENT DEBT SERVICE							
TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER FROM SPECIAL PURPOSE RESERVE	18,610.00	0.00	18,610.00	0.00	0.00	28,664.43	28,703.00
LOAN PROCEEDS MFC ToFL 2020 FIRE TRUCK	0.00	0.00	0.00	0.00	0.00	0.00	158,788.00
TRANSFER FROM OPERATING RESERVE	416,137.00	0.00	416,137.00	0.00	0.00	172,604.74	0.00
TRANSFER FROM GAS TAX RESERVE	96,740.00	0.00	96,740.00	0.00	0.00	893,670.74	1,009,438.00
TOTAL OTHER TRANSFERS	531,487.00	0.00	531,487.00	0.00	0.00	1,094,939.91	1,196,929.00
TOTAL REVENUE	7,553,882.00	5,550,665.49	2,003,216.51	73.48	0.00	8,435,243.81	8,255,571.00

The Municipality of the District of Shelburne  
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ACCOUNT TITLE	2021/2022 Budget	2021/2022 YTD Actual	2021/2022 Bud Remain \$	2021/2022 % to Date	2021/2022 Forecast	2020/2021 YTD Actual	2020/2021 Budget
EXPENDITURES							
LEGISLATIVE							
WARDEN HONORARIUM	29,556.00	3,389.79	26,166.21	11.47	0.00	29,337.31	29,330.00
WARDEN EXPENSE							
DEPUTY WARDEN HONORARIUM	24,457.00	2,763.63	21,693.37	11.30	0.00	24,277.01	24,271.00
COUNCILLOR HONORARIUM	100,384.00	11,414.82	88,969.18	11.37	0.00	86,058.72	99,624.00
COUNCILLOR TRAVEL	15,000.00	570.32	14,429.68	3.80	0.00	15,572.44	21,050.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00	29,232.82	20,000.00
UNSM FCM DUES	5,000.00	1,100.83	3,899.17	22.02	0.00	5,014.75	5,000.00
TOTAL LEGISLATIVE	174,397.00	19,239.39	155,157.61	11.03	0.00	189,493.05	199,275.00
ADMINISTRATIVE							
SALARY	331,409.00	32,455.78	298,953.22	9.79	0.00	252,310.77	268,400.00
BENEFITS	57,460.00	5,484.72	51,975.28	9.55	0.00	40,091.13	47,110.00
INFORMATION TECHNOLOGY	129,170.00	9,839.84	119,330.16	7.62	0.00	914,487.87	979,161.00
PROFESSIONAL DUES	4,075.00	980.29	3,094.71	24.06	0.00	980.29	1,215.00
INSURANCE	49,381.00	44,952.82	4,428.18	91.03	0.00	36,848.36	47,816.00
CONTRACTED ADMIN SERVICES	92,000.00	16,838.13	75,161.87	18.30	0.00	63,713.97	95,405.00
ADVERTISING	22,500.00	2,515.38	19,984.62	11.18	0.00	16,335.78	22,500.00
POSTAGE	20,000.00	18.13	19,981.87	0.09	0.00	25,195.91	20,000.00
OFFICE SUPPLIES	14,000.00	1,253.31	12,746.69	8.95	0.00	17,483.11	14,000.00
TELEPHONE	12,780.00	590.44	12,189.56	4.62	0.00	10,303.82	10,580.00
LEGAL SERVICES	30,000.00	1,203.98	28,796.02	4.01	0.00	19,945.73	30,000.00
STAFF RELATIONS	3,000.00	148.18	2,851.82	4.94	0.00	947.87	4,000.00
OTHER GENERAL ADMIN	10,000.00	140.94	9,859.06	1.41	0.00	8,666.96	15,000.00
OCCUPATIONAL HEALTH & SAFETY	500.00	0.00	500.00	0.00	0.00	302.29	500.00
TRAVEL	10,500.00	85.63	10,414.37	0.82	0.00	1,974.13	8,000.00
STAFF TRAINING	5,000.00	0.00	5,000.00	0.00	0.00	2,615.67	5,000.00
EMPLOYMENT ASSISTANCE	832.00	814.68	17.32	97.92	0.00	748.98	756.00
PROGRAM							
TOTAL ADMINISTRATIVE	792,607.00	117,322.25	675,284.75	14.80	0.00	1,412,952.64	1,569,443.00

The Municipality of the District of Shelburne  
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ACCOUNT TITLE	2021/2022 Budget	2021/2022 YTD Actual	2021/2022 Bud Remain \$	2021/2022 % to Date	2021/2022 Forecast	2020/2021 YTD Actual	2020/2021 Budget
<b>TAXATION &amp; ACCOUNTING</b>							
SALARY	204,275.00	18,510.16	185,764.84	9.06	0.00	185,230.12	186,633.00
BENEFITS	30,904.00	2,608.71	28,295.29	8.44	0.00	28,046.02	29,301.00
AUDITING SERVICES	32,000.00	6,248.81	25,751.19	19.53	0.00	26,671.16	32,428.00
PROFESSIONAL DUES							
TRAVEL							
LOW INCOME TAX EXEMPTIONS	50,000.00	0.00	50,000.00	0.00	0.00	49,110.87	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	29,408.00	29,408.01	(0.01)	100.00	0.00	29,971.75	30,202.00
ALLOWANCE FOR APPEALS	20,000.00	0.00	20,000.00	0.00	0.00	10,563.40	20,000.00
TAX SALE	36,266.00	1,219.10	35,046.90	3.36	0.00	27,643.00	60,724.00
<b>TOTAL TAXATION &amp; ACCOUNTING</b>	<b>402,853.00</b>	<b>57,994.79</b>	<b>344,858.21</b>	<b>14.40</b>	<b>0.00</b>	<b>357,236.32</b>	<b>409,288.00</b>
<b>BUILDING SERVICES</b>							
COURT HOUSE - MAINTENANCE & REPAIRS	74,900.00	7,260.64	67,639.36	9.69	0.00	77,824.45	72,706.00
COURT HOUSE - INSURANCE	5,897.00	5,584.00	313.00	94.69	0.00	5,265.00	4,555.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	9,500.00	391.77	9,108.23	4.12	0.00	11,503.65	9,000.00
PUBLIC WORKS - UTILITIES	8,200.00	588.16	7,611.84	7.17	0.00	6,698.65	7,900.00
PUBLIC WORKS-INSURANCE	7,717.00	5,404.00	2,313.00	70.03	0.00	6,878.00	4,754.00
PUBLIC WORKS-VEHICLE	5,000.00	2,774.47	2,225.53	55.49	0.00	2,350.11	5,000.00
<b>TOTAL BUILDING SERVICES</b>	<b>111,214.00</b>	<b>22,003.04</b>	<b>89,210.96</b>	<b>19.78</b>	<b>0.00</b>	<b>110,519.86</b>	<b>103,915.00</b>
<b>POLICE PROTECTION</b>							
RCMP	773,537.00	0.00	773,537.00	0.00	0.00	733,944.00	737,194.00
DNA	5,393.00	0.00	5,393.00	0.00	0.00	3,337.44	5,140.00
LOCKUP	118,068.00	12,955.76	105,112.24	10.97	0.00	120,450.78	115,424.00
<b>TOTAL POLICE PROTECTION</b>	<b>896,998.00</b>	<b>12,955.76</b>	<b>884,042.24</b>	<b>1.44</b>	<b>0.00</b>	<b>857,732.22</b>	<b>857,758.00</b>
<b>FIRE PROTECTION</b>							
MUNICIPAL FIRE DEPARTMENT GRANTS	242,048.00	0.00	242,048.00	0.00	0.00	237,546.00	237,547.00
SHELburne FIRE DEPARTMENT GRANT	80,690.00	0.00	80,690.00	0.00	0.00	103,297.75	104,200.00

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ACCOUNT TITLE	2021/2022 Budget	2021/2022 YTD Actual	2021/2022 Bud Remain \$	2021/2022 % to Date	2021/2022 Forecast	2020/2021 YTD Actual	2020/2021 Budget
LOCKEPORT FIRE DEPARTMENT GRANT	181,988.00	1,866.45	180,121.55	1.03	0.00	21,671.85	180,225.00
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00	0.00	35,000.00	0.00	0.00	61,870.75	35,000.00
FIRE PROTECTION - HYDRANTS	48,549.00	0.00	48,549.00	0.00	0.00	47,517.59	48,000.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
FIRE PROTECTION - INSURANCE	16,706.00	8,761.00	7,945.00	52.44	0.00	16,102.00	15,640.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
<b>TOTAL FIRE PROTECTION</b>	<b>609,981.00</b>	<b>10,627.45</b>	<b>599,353.55</b>	<b>1.74</b>	<b>0.00</b>	<b>493,005.94</b>	<b>625,612.00</b>
<b>BY-LAW ENFORCEMENT</b>							
SALARY AND BENEFITS	89,237.00	10,200.94	79,036.06	11.43	0.00	86,339.05	84,430.00
VEHICLE	8,000.00	2,073.19	5,926.81	25.91	0.00	7,855.10	8,000.00
TRAVEL	500.00	0.00	500.00	0.00	0.00	0.00	500.00
PROPERTY CLEAN UP	15,000.00	0.00	15,000.00	0.00	0.00	6,517.87	10,000.00
OTHER	3,300.00	134.98	3,165.02	4.09	0.00	912.02	5,706.00
<b>TOTAL BY-LAW ENFORCEMENT</b>	<b>116,037.00</b>	<b>12,409.11</b>	<b>103,627.89</b>	<b>10.69</b>	<b>0.00</b>	<b>101,624.04</b>	<b>108,636.00</b>
<b>ROAD TRANSPORT</b>							
STREET LIGHTING	143,290.00	11,940.36	131,349.64	8.33	0.00	142,625.74	142,373.00
CLASS J ROADS	35,078.00	8,658.00	26,420.00	24.68	0.00	34,390.00	34,390.00
<b>TOTAL ROAD TRANSPORTATION</b>	<b>178,368.00</b>	<b>20,598.36</b>	<b>157,769.64</b>	<b>11.55</b>	<b>0.00</b>	<b>177,015.74</b>	<b>176,763.00</b>
<b>SEWAGE TREATMENT OPERATIONS</b>							
SALARY & BENEFITS	84,375.00	9,682.14	74,692.86	11.48	0.00	78,349.13	76,118.00
TRAINING	2,000.00	0.00	2,000.00	0.00	0.00	0.00	2,000.00
OTHER	2,000.00	36.95	1,963.05	1.85	0.00	1,165.11	4,109.00
<b>TOTAL SEWAGE TREATMENT OPERATIONS</b>	<b>88,375.00</b>	<b>9,719.09</b>	<b>78,655.91</b>	<b>11.00</b>	<b>0.00</b>	<b>79,514.24</b>	<b>82,227.00</b>
<b>SEWAGE TREATMENT</b>							
SEWER MAINTENANCE	265,000.00	0.00	265,000.00	0.00	0.00	29,575.49	10,000.00

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PUMPING STATION UTILITY	13,200.00	766.75	12,433.25	5.81	0.00	10,213.46	12,500.00
PUMPING STATION - MAINTENANCE AND REPAIR	15,000.00	0.00	15,000.00	0.00	0.00	5,544.76	5,000.00
PLANT - UTILITY	27,000.00	0.00	27,000.00	0.00	0.00	20,167.09	24,000.00
PLANT - MAINTENANCE AND REPAIR	25,000.00	2,577.38	22,422.62	10.31	0.00	23,123.71	22,000.00
TOTAL SEWAGE TREATMENT	345,200.00	3,344.13	341,855.87	0.97	0.00	88,624.51	73,500.00
ENVIRONMENTAL							
ADMINISTRATION	102,277.00	10,264.92	92,012.08	10.04	0.00	86,792.96	94,267.00
BUILDING INSPECTION	74,331.00	11,322.81	63,008.19	15.23	0.00	65,831.78	71,255.00
FIRE INSPECTION	18,859.00	0.00	18,859.00	0.00	0.00	16,353.05	18,116.00
WASTE DIVERSION	109,609.00	8,483.20	101,125.80	7.74	0.00	87,778.20	108,972.00
C&D OPERATION	240,153.00	9,658.60	230,494.40	4.02	0.00	271,489.85	212,056.00
SOLID WASTE	671,234.00	41,861.60	629,372.40	6.24	0.00	713,609.87	745,083.00
TOTAL ENVIRONMENTAL	1,216,463.00	81,591.13	1,134,871.87	6.71	0.00	1,241,855.71	1,249,749.00
WIND TURBINE							
MAINTENANCE	11,000.00	0.00	11,000.00	0.00	0.00	12,025.51	11,000.00
INSURANCE	2,280.00	2,137.00	143.00	93.73	0.00	2,036.00	2,577.00
TOTAL WIND TURBINE	13,280.00	2,137.00	11,143.00	16.09	0.00	14,061.51	13,577.00
COMMUNITY & ECONOMIC DEVELOPMENT							
LITTER ABATMENT	4,500.00	0.00	4,500.00	0.00	0.00	0.00	3,500.00
HEALTH CARE	50,000.00	3,134.00	46,866.00	6.27	0.00	17,633.28	60,000.00
ECONOMIC DEVELOPMENT	57,740.00	0.00	57,740.00	0.00	0.00	105,992.35	154,911.00
SENIOR SAFETY	13,526.00	13,526.37	(0.37)	100.00	0.00	11,072.40	11,073.00
ICSP IMPLEMENTATION	59,600.00	308.17	59,291.83	0.52	0.00	33,169.40	56,150.00
GRANTS TO ORGANIZATION	77,250.00	0.00	77,250.00	0.00	0.00	57,968.21	73,250.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	262,616.00	16,968.54	245,647.46	6.46	0.00	225,835.64	358,884.00
RECREATION & CULTURAL SERVICES							
SALARY	125,490.00	14,331.40	111,158.60	11.42	0.00	120,590.51	119,829.00



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BENEFITS	21,425.00	2,366.83	19,058.17	11.05	0.00	17,977.59	19,198.00
TRAINING	2,500.00	0.00	2,500.00	0.00	0.00	20.00	2,500.00
SUMMER STAFF SALARY	66,558.00	0.00	66,558.00	0.00	0.00	24,510.72	65,519.00
SUMMER STAFF BENEFITS	4,397.00	0.00	4,397.00	0.00	0.00	1,683.97	4,080.00
SUMMER STAFF TRAVEL							
VEHICLE	3,000.00	2,720.56	279.44	90.69	0.00	1,731.74	3,500.00
MISCELLANEOUS	1,000.00	0.00	1,000.00	0.00	0.00	6,466.87	6,700.00
STAFF EXPENSES	2,000.00	0.00	2,000.00	0.00	0.00	687.07	2,000.00
SUMMER STAFF TRAINING	3,500.00	0.00	3,500.00	0.00	0.00	676.72	3,500.00
OFFICE EXPENSE	2,000.00	0.00	2,000.00	0.00	0.00	1,997.51	2,000.00
MEMBERSHIPS	1,000.00	359.79	640.21	35.98	0.00	724.56	800.00
GRANTS TO ORGANIZATION							
ADVERTISING	3,000.00	19.35	2,980.65	0.65	0.00	2,522.45	2,500.00
ADVISORY COMMITTEE	0.00	0.00	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	0.00	10,000.00
PROGRAMS	24,000.00	204.45	23,795.55	0.85	0.00	20,044.77	23,000.00
COMMUNITY USE PROGRAM	9,662.00	1,074.64	8,587.36	11.12	0.00	2,522.43	0.00
MPAL PROGRAM	58,199.00	0.00	58,199.00	0.00	0.00	0.00	0.00
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>	<b>337,731.00</b>	<b>21,077.02</b>	<b>316,653.98</b>	<b>6.24</b>	<b>0.00</b>	<b>202,156.91</b>	<b>265,126.00</b>
<b>RECREATION AND PARKS FACILITIES</b>							
FACILITIES DEVELOPMENT	30,000.00	1,395.81	28,604.19	4.65	0.00	11,967.47	14,000.00
SASI SERVICE AGREEMENT							
MAINTENANCE & EQUIPMENT	19,000.00	0.00	19,000.00	0.00	0.00	15,202.81	17,500.00
SHELburne COUNTY ARENA	20,000.00	0.00	20,000.00	0.00	0.00	25,379.62	46,300.00
<b>TOTAL RECREATION AND PARKS FACILITIES</b>	<b>69,000.00</b>	<b>1,395.81</b>	<b>67,604.19</b>	<b>2.02</b>	<b>0.00</b>	<b>52,549.90</b>	<b>77,800.00</b>
<b>FISCAL SERVICES</b>							
BANK CHARGE	6,500.00	531.41	5,968.59	8.18	0.00	5,875.99	6,500.00
PENSION FEE	500.00	0.00	500.00	0.00	0.00	351.29	500.00
PAYROLL FEE	1,000.00	0.00	1,000.00	0.00	0.00	(607.38)	1,000.00

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LOANS	1,721.00	860.73	860.27	50.01	0.00	1,908.08	1,908.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	0.00	5,000.00	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	18,902.00	0.00	18,902.00	0.00	0.00	47,271.02	47,309.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	209,798.00	0.00	209,798.00	0.00	0.00	303,079.00	303,079.00
TRANSFER TO OPERATING RESERVE	0.00	0.00	0.00	0.00	0.00	190,032.47	72,249.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	0.00	8,884.00	8,884.00
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00	0.00	35,000.00	35,000.00
SOU WEST NOVA TRANSIT	10,000.00	10,000.00	0.00	100.00	0.00	10,000.00	10,000.00
<b>TOTAL FISCAL SERVICES</b>	<b>297,305.00</b>	<b>55,276.14</b>	<b>242,028.86</b>	<b>18.59</b>	<b>0.00</b>	<b>606,794.47</b>	<b>491,429.00</b>
<b>CONDITIONAL TRANSERS</b>							
CORRECTIONS	80,156.00	0.00	80,156.00	0.00	0.00	77,821.00	77,821.00
PUBLIC PROSECUTION	4,000.00	0.00	4,000.00	0.00	0.00	1,462.50	7,000.00
ASSESSMENT SERVICES	143,695.00	35,923.80	107,771.20	25.00	0.00	145,418.08	145,419.00
REGIONAL LIBRARY	34,100.00	0.00	34,100.00	0.00	0.00	29,400.00	29,400.00
REGIONAL SCHOOL BOARD	1,305,949.00	217,658.20	1,088,290.80	16.67	0.00	1,277,171.11	1,277,171.00
<b>TOTAL CONDITIONAL TRANSERS</b>	<b>1,567,900.00</b>	<b>253,582.00</b>	<b>1,314,318.00</b>	<b>16.17</b>	<b>0.00</b>	<b>1,531,272.69</b>	<b>1,536,811.00</b>
<b>UNCONDITIONAL TRANSERS</b>							
HOUSING AUTHORITY	25,438.00	0.00	25,438.00	0.00	0.00	0.00	12,823.00
AREA RATE	14,400.00	14,400.00	0.00	100.00	0.00	14,400.00	14,400.00
<b>TOTAL UNCONDITIONAL TRANSERS</b>	<b>39,838.00</b>	<b>14,400.00</b>	<b>25,438.00</b>	<b>36.15</b>	<b>0.00</b>	<b>14,400.00</b>	<b>27,223.00</b>
<b>EMERGENCY MANAGEMENT</b>							
SEARCH AND RESCUE	4,470.00	4,470.00	0.00	100.00	0.00	4,470.00	4,470.00
SHELburne COUNTY EMO	29,249.00	1,998.98	27,250.02	6.83	0.00	19,504.40	24,085.00
<b>TOTAL EMERGENCY MANAGEMENT</b>	<b>33,719.00</b>	<b>6,468.98</b>	<b>27,250.02</b>	<b>19.18</b>	<b>0.00</b>	<b>23,974.40</b>	<b>28,555.00</b>
<b>TOTAL EXPENDITURES</b>	<b>7,553,882.00</b>	<b>739,109.99</b>	<b>6,814,772.01</b>	<b>9.78</b>	<b>0.00</b>	<b>7,780,619.79</b>	<b>8,255,571.00</b>

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SUMMARY							
TOTAL REVENUE	7,553,882.00	5,550,665.49	2,003,216.51	73.48	0.00	8,435,243.81	8,255,571.00
TOTAL EXPENDITURES	7,553,882.00	739,109.99	6,814,772.01	9.78	0.00	7,780,619.79	8,255,571.00
SURPLUS/(DEFICIT)	0.00	4,811,555.50	(4,811,555.50)	0.00	0.00	654,624.02	0.00