



TO: Council

FROM: Trudy Payne, Chief Administrative Officer

DATE: March 30, 2022

SUBJECT: Proposed Motions for 2022-2023 Budget

ORIGIN: Council

PROPOSED MOTIONS FOR THE 2022-2023 BUDGET

THAT Council of the Municipality of the District of Shelburne approve its 2022-2023 operating budget reflecting revenues and expenditures of \$7,991,397.

THAT the Council of the Municipality of the District of Shelburne approve a 2022-2023 residential tax rate of \$1.26 per \$100 of assessment, resource tax rate of \$1.26 per \$100 of assessment, and commercial tax rate of \$1.82 per \$100 of assessment.

THAT the Council of the Municipality of the District of Shelburne approve its 2022-2023 capital budget reflecting expenditures of \$5,670,615 and the proposed five- year plan.

That Council of the Municipality of the District of Shelburne set the 2022 -2023 interest rate on all types of overdue accounts (tax, sewer, area rate, tipping, septage, and so forth) to be 10%.

DISCUSSION

The following are the strategic priorities for the fiscal year 2021-2022 as determined by

Council:

1. Infrastructure/Facilities
2. Planning
3. Recreation & Community Development
4. Economic Development
5. Administration
6. Finance

The proposed operating and capital budgets provides funding for:

1. Infrastructure/Facilities:

- Finalizing the construction of the new municipal building and looking at options for the current building
- Making improvements to the West Green Harbour Ballfield
- Addressing sludge remediation at the Sewer Treatment Plant.
- Completing the final phase of accessibility upgrades to Welkum Park
- Investing in Trails
- Preparation for Jordan River Trail conversion and bridge upgrades

2. Planning

- Boundary Review – legislated to be completed by December 2022
- Mandatory/Regional Planning – seven municipal units in the Tri-County looking at establishing a Regional Planning entity.
- Finalizing and Implementing the Eastern Shelburne County Accessibility Plan

3. Recreation & Community Development

- Updating the Recreation Strategic Plan – March 2023
- Supporting Community Groups through the continued grants to organization program and continuing the Emergency Assistance Fund

4. Economic Development

- Finalizing the Website Redesign

- Developing a Business Development and Housing Strategy
- Conducting Marine Research

5. Administration

- Asset Management Training and Implementation
- Investing in electronic records management (less paper = being greener)
- Investing in Emergency Services Resources

6. Finance

- Completing the Tangible Capital Asset Module in Townsuite
- Developing a Financial model to aid in future planning

In the capital budget the amount allocated in the 2022/2023 fiscal year for the new municipal building is \$5,114,253 as \$1,314,253 has been carried over from last year's budget which was approved in the amount of \$3.5 million. Of this \$3.5 million, \$1.5 million was to come from operating reserves; \$1 million from capital reserves; and \$1 million to be borrowed. The costs incurred in 2021/2022 total \$2,185,747. The funds allocated from the operating reserves (\$1.5 million) and a portion from the capital reserves (\$685,747) was used to pay invoices to date. This means the \$1 million approved to be borrowed did not have to be leveraged. Thus, in capital reserves an additional \$314,253 was added to this year's capital reserves to bring the total to \$414,253 and \$1 million added to the borrowing to bring the total borrowing amount to \$4 million.

CONCLUSION

The budget being presented to Council maintains the tax rates, maintains the interest rate at 10% - a rate that was reduced last two fiscals from 14% to aid residents and businesses during the pandemic, investment in programs such as Grants to Community Groups; low-income property tax exemption; community litter clean up, Emergency Assistance Fund, volunteer recognition and makes additional investments in economic development and in infrastructure improvements.

ATTACHMENTS

Proposed 2022-2023 Operating Budget

Proposed 2022-2023 Capital Budget & 5 year Planning budget
Reserves 2022-2023



Municipality of the District of Shelburne
2022/2023 CAPITAL BUDGET &
5 YEAR PLANNING BUDGET

RESERVE Balances as of March 23,2022 includes all payments to the projects for the budget 2021 2022 and projected surplus

2022-2023

			Capital Reserve	Equipment Reserve	Operating Reserve	Gas Tax Reserve	Other Funding				
Department	Item		\$2,134,701	\$34,469	\$3,035,983	\$1,193,719	Provincial	CIBC	Bell	Federal	MFC
General Government	New Administration Building	\$ 5,114,253	\$414,253			\$700,000		\$4,000,000			
General Government	Records Management	\$ 85,000	\$55,000		\$30,000						
General Government	AAN04874269 WHG property - demo, survey, legal	\$ 25,000	\$25,000								
Recreation	Welkum Park Upgrades	\$ 301,262				\$121,097				\$180,165	
Recreation	WGH Ball Field	\$25,000				\$16,750	\$8,250				
Recreation	Jordan River Trail Conversion	\$ 5,000				\$2,010				\$2,990	
Recreation	Jordan River Trail Bridge Specs	\$ 5,000				\$5,000					
Recreation	Welkum Park Accessable Pathway Design	\$ 15,000			\$15,000						
Recreation	Woodland Trails	\$ 20,000			\$10,000	\$10,000					
C&D	ATV	\$ 20,000				\$20,000					
C&D	RMRF Upgrades to barriers	\$ 30,000				\$30,000					
Public Works	Sandy Point Sewer Pipe Replacement Design	\$ 25,000				\$25,000					
Public Works	Septage Removal	\$ 250,000			\$250,000						
Public Works	Truck	\$ 60,000	\$25,531	\$34,469							
General Government	Potential Sale of Assets		\$40,000								
Budget Transfers 2022/2023		\$ 423,695	\$100,000		\$79,384	\$244,311					
Total Cost		\$ 5,980,515	\$1,754,917	\$0	\$2,810,367	\$508,173	\$8,250	\$4,000,000	\$0	\$183,155	\$0

***Capital Budget for 2022/2023 is \$5,670,615 out of the \$5,980,515

2023-2024

			Capital Reserve	Equipment Reserve	Operating Reserve	Gas Tax Reserve	Other Funding				
Department	Item		\$1,754,917	\$0	\$2,810,367	\$508,173	Provincial	CIBC	Bell	Federal	MFC
Recreation	Jordan River Trail Bridge	\$ 700,000				\$350,000	\$200,000			\$150,000	
Recreation	Woodland Trails	\$ 20,000			\$20,000						
Recreation	WGH Ball Field	\$ 25,000			\$16,750		\$8,250				
Public Works	Lagoon	\$ 300,000	\$300,000								
Public Works	Sandy Point Sewer Pipe Replacement	\$ 375,000				\$375,000					
By Law	Truck	\$ 60,000	\$60,000								
Budget Transfers 2023/2024		\$ 544,311	\$100,000		\$200,000	\$244,311					
Total Cost		\$ 1,480,000	\$1,494,917	\$0	\$2,973,617	\$27,484	\$208,250	\$0	\$0	\$150,000	\$0

2024-2025

			Capital Reserve	Equipment Reserve	Operating Reserve	Gas Tax Reserve	Other Funding				
Department	Item		\$1,494,917	\$0	\$2,973,617	\$27,484	Provincial	CIBC	Bell	Federal	MFC
Recreation	Tom Tigney Bridge	\$ 200,000				\$125,000	\$75,000				
MDS	Principal Payment	\$ 266,667	\$266,667								
C&D	Moving HHW	\$ 200,000	\$200,000								
Finance	Software	\$ 576,702			\$576,702						
Public Works	PW Buiding	\$ 100,000	\$100,000								
Recreation	Woodland Trails	\$ 20,000			\$10,000	\$10,000					
Recreation	Truck	\$ 50,000	\$50,000								
Budget Transfers 2024/2025		\$ 544,311	\$100,000		\$200,000	\$244,311					
Total		\$ 1,413,369	\$978,250	\$0	\$2,586,915	\$136,795	\$75,000	\$0	\$0	\$0	\$0

2025-2026

			Capital Reserve	Equipment Reserve	Operating Reserve	Gas Tax Reserve	Other Funding				
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Department	Item		\$978,250	\$0	\$2,586,915	\$136,795	Provincial	CIBC	Bell	Federal	MFC
Recreation	Roseway River Bridge	\$	70,000			\$35,000	\$35,000				
Recreation	Woodland Trails	\$	20,000		\$10,000	\$10,000					
Public Works	PW Buiding	\$	100,000	\$100,000							
MDS	Old MDS Building	\$	150,000	\$150,000							
MDS	Principal Payment	\$	266,667	\$266,667							
Budget Transfers 2025/2026		\$	544,311	\$100,000	\$200,000	\$244,311					
Total		\$	606,667	\$561,583	\$0	\$2,776,915	\$336,106	\$35,000	\$0	\$0	\$0

2026-2027

Capital Reserve Equipment Reserve Operating Reserve Gas Tax Reserve

Other Funding

Department	Item		\$561,583	\$0	\$2,776,915	\$336,106	Provincial	CIBC	Bell	Federal	MFC
Recreation	Infrastructure Upgrades	\$	25,000			\$15,000	\$10,000				
Recreation	Trail Upgrades	\$	100,000			\$50,000	\$25,000			\$25,000	
Recreation	Woodland Trails	\$	20,000		\$10,000	\$10,000					
MDS	Principal Payment	\$	266,667	\$266,667							
Budget Transfers 2026/2027		\$	544,311	\$100,000	\$200,000	\$244,311					
Total		\$	411,667	\$394,916	\$0	\$2,966,915	\$505,417	\$35,000	\$0	\$0	\$25,000

For the next 12 years

	Capital Reserve	Equipment Reserve	Operating Reserve	Gas Tax Reserve
MDS Principal Payment 266,667	\$3,200,004	\$3,200,004		
Transfers (\$300,000 CR only/\$244,311 GT)	\$6,531,732	\$3,600,000		\$2,931,732
AIMS - Maintenance Projects allowance \$191,250 OR/\$233,750 Gas = \$425,000	\$5,100,000		\$2,295,000	\$2,805,000
TOTAL	\$794,912.00	\$0.00	\$671,915.00	\$632,149.00

March 31,2027
TOTAL RESERVES \$3,867,248

March 31,2039
TOTAL RESERVES \$2,098,976
**\$425,000 is just maintain assets and
no new assets or projects to develop
and no PSAB allowance for current assets

Assumptions

- Assuming MDS building cost is \$7.3 million HST included
- PSAB Requirements that are implemented in 2022/2023 are not included
- Assuming MFC Spring 2023 debenture for the new building
- Interest on the bridge financing for the new MDS building will need to be paid in 2022/23; this has been added to the general operating budget
- Assuming annual Gas Tax payment of \$241,311
- Assuming \$300,000 total split between operating reserve and capital reserve transfer from the budget; except for 2022/2023 where total is \$179,384
- Accessibility Plan financial implications are unknown
- The status of the Town of Shelburne and Town of Lockport is unknown
- AIMS recommended asset plan of \$425,000 per year has been assumed starting in year 2027/2028 to 2038/2039
- 7 Municipal Fire Department capital requirements are unknown but assume area rates would cover the MDS payments required

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

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
REVENUE					
TAXES					
ASSESSABLE PROPERTY	4,542,812.00	0.00	4,542,812.00	0.00	0.00
COMMERCIAL	569,132.00	0.00	569,132.00	0.00	0.00
RESOURCE	654,293.00	0.00	654,293.00	0.00	0.00
AREA RATES	34,783.00	0.00	34,783.00	0.00	0.00
BUSINESS PROPERTY	26,550.00	0.00	26,550.00	0.00	0.00
OTHER TAXES	270,000.00	0.00	270,000.00	0.00	0.00
TOTAL TAXES	6,097,570.00	0.00	6,097,570.00	0.00	0.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	5,832.00	0.00	5,832.00	0.00	0.00
FEDERAL GOVERNMENT AGENCIES	400.00	0.00	400.00	0.00	0.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	6,232.00	0.00	6,232.00	0.00	0.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	232,779.00	0.00	232,779.00	0.00	0.00
PROVINCIAL GOVERNMENT AGENCIES	10,467.00	0.00	10,467.00	0.00	0.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	243,246.00	0.00	243,246.00	0.00	0.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	1,178,234.00	0.00	1,178,234.00	0.00	0.00
RETURN ON INVESTMENT	20,000.00	0.00	20,000.00	0.00	0.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	86,145.00	0.00	86,145.00	0.00	0.00
TOTAL UNCONDITIONAL TRANSFERS	86,145.00	0.00	86,145.00	0.00	0.00
OTHER TRANSFERS					

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 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	343,007.00	0.00	343,007.00	0.00	0.00
TRANSFER FROM GAS TAX RESERVE	16,963.00	0.00	16,963.00	0.00	0.00
TOTAL OTHER TRANSFERS	<u>359,970.00</u>	<u>0.00</u>	<u>359,970.00</u>	<u>0.00</u>	<u>0.00</u>
TOTAL REVENUE	<u>7,991,397.00</u>	<u>0.00</u>	<u>7,991,397.00</u>	<u>0.00</u>	<u>0.00</u>

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	30,033.00	0.00	30,033.00	0.00	0.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	24,852.00	0.00	24,852.00	0.00	0.00
COUNCILLOR HONORARIUM	101,993.00	0.00	101,993.00	0.00	0.00
COUNCILLOR TRAVEL	15,000.00	0.00	15,000.00	0.00	0.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
UNSM FCM DUES	5,000.00	0.00	5,000.00	0.00	0.00
TOTAL LEGISLATIVE	176,878.00	0.00	176,878.00	0.00	0.00
ADMINISTRATIVE					
SALARY	352,957.00	0.00	352,957.00	0.00	0.00
BENEFITS	69,879.00	0.00	69,879.00	0.00	0.00
INFORMATION TECHNOLOGY	98,850.00	0.00	98,850.00	0.00	0.00
PROFESSIONAL DUES	3,000.00	0.00	3,000.00	0.00	0.00
INSURANCE	51,680.00	0.00	51,680.00	0.00	0.00
CONTRACTED ADMIN SERVICES	186,700.00	0.00	186,700.00	0.00	0.00
ADVERTISING	22,500.00	0.00	22,500.00	0.00	0.00
POSTAGE	20,400.00	0.00	20,400.00	0.00	0.00
OFFICE SUPPLIES	15,000.00	0.00	15,000.00	0.00	0.00
TELEPHONE	13,740.00	0.00	13,740.00	0.00	0.00
LEGAL SERVICES	27,000.00	0.00	27,000.00	0.00	0.00
STAFF RELATIONS	2,500.00	0.00	2,500.00	0.00	0.00
OTHER GENERAL ADMIN	10,000.00	0.00	10,000.00	0.00	0.00
OCCUPATIONAL HEALTH & SAFETY	500.00	0.00	500.00	0.00	0.00
TRAVEL	6,000.00	0.00	6,000.00	0.00	0.00
STAFF TRAINING	5,000.00	0.00	5,000.00	0.00	0.00
EMPLOYMENT ASSISTANCE	1,016.00	0.00	1,016.00	0.00	0.00
PROGRAM					
TOTAL ADMINISTRATIVE	886,722.00	0.00	886,722.00	0.00	0.00

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
TAXATION & ACCOUNTING					
SALARY	209,448.00	0.00	209,448.00	0.00	0.00
BENEFITS	36,698.00	0.00	36,698.00	0.00	0.00
AUDITING SERVICES	32,877.00	0.00	32,877.00	0.00	0.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	50,000.00	0.00	50,000.00	0.00	0.00
TAX EXEMPTIONS - COMMUNITY GROUPS	30,551.00	0.00	30,551.00	0.00	0.00
ALLOWANCE FOR APPEALS	10,000.00	0.00	10,000.00	0.00	0.00
TAX SALE	29,717.00	0.00	29,717.00	0.00	0.00
TOTAL TAXATION & ACCOUNTING	399,291.00	0.00	399,291.00	0.00	0.00
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	182,730.00	0.00	182,730.00	0.00	0.00
COURT HOUSE - INSURANCE	6,422.00	0.00	6,422.00	0.00	0.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	16,000.00	0.00	16,000.00	0.00	0.00
PUBLIC WORKS - UTILITIES	9,000.00	0.00	9,000.00	0.00	0.00
PUBLIC WORKS-INSURANCE	6,215.00	0.00	6,215.00	0.00	0.00
PUBLIC WORKS-VEHICLE	5,500.00	0.00	5,500.00	0.00	0.00
TOTAL BUILDING SERVICES	225,867.00	0.00	225,867.00	0.00	0.00
POLICE PROTECTION					
RCMP	961,000.00	0.00	961,000.00	0.00	0.00
DNA	5,400.00	0.00	5,400.00	0.00	0.00
LOCKUP	120,105.00	0.00	120,105.00	0.00	0.00
TOTAL POLICE PROTECTION	1,086,505.00	0.00	1,086,505.00	0.00	0.00
FIRE PROTECTION					
MUNICIPAL FIRE DEPARTMENT	253,059.00	0.00	253,059.00	0.00	0.00
GRANTS					
SHELburne FIRE DEPARTMENT GRANT	75,171.00	0.00	75,171.00	0.00	0.00

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
LOCKEPORT FIRE DEPARTMENT	34,544.00	0.00	34,544.00	0.00	0.00
GRANT					
FIRE EQUIP-COMPRESSOR REPAIRS	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
FIRE PROTECTION - HYDRANTS	48,549.00	0.00	48,549.00	0.00	0.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00	0.00
FIRE PROTECTION - INSURANCE	16,706.00	0.00	16,706.00	0.00	0.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE PROTECTION	468,029.00	0.00	468,029.00	0.00	0.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	91,354.00	0.00	91,354.00	0.00	0.00
VEHICLE	8,000.00	0.00	8,000.00	0.00	0.00
TRAVEL	200.00	0.00	200.00	0.00	0.00
PROPERTY CLEAN UP	18,500.00	0.00	18,500.00	0.00	0.00
OTHER	1,600.00	0.00	1,600.00	0.00	0.00
TOTAL BY-LAW ENFORCEMENT	119,654.00	0.00	119,654.00	0.00	0.00
ROAD TRANSPORT					
STREET LIGHTING	165,905.00	0.00	165,905.00	0.00	0.00
CLASS J ROADS	35,078.00	0.00	35,078.00	0.00	0.00
TOTAL ROAD TRANSPORTATION	200,983.00	0.00	200,983.00	0.00	0.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	91,720.00	0.00	91,720.00	0.00	0.00
TRAINING	3,000.00	0.00	3,000.00	0.00	0.00
OTHER	5,000.00	0.00	5,000.00	0.00	0.00
TOTAL SEWAGE TREATMENT OPERATIONS	99,720.00	0.00	99,720.00	0.00	0.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	260,000.00	0.00	260,000.00	0.00	0.00

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
PUMPING STATION UTILITY	13,700.00	0.00	13,700.00	0.00	0.00
PUMPING STATION - MAINTENANCE AND REPAIR	10,000.00	0.00	10,000.00	0.00	0.00
PLANT - UTILITY	27,000.00	0.00	27,000.00	0.00	0.00
PLANT - MAINTENANCE AND REPAIR	20,000.00	0.00	20,000.00	0.00	0.00
TOTAL SEWAGE TREATMENT	330,700.00	0.00	330,700.00	0.00	0.00
ENVIRONMENTAL					
ADMINISTRATION	100,427.00	0.00	100,427.00	0.00	0.00
BUILDING INSPECTION	77,507.00	0.00	77,507.00	0.00	0.00
FIRE INSPECTION	19,330.00	0.00	19,330.00	0.00	0.00
WASTE DIVERSION	114,961.00	0.00	114,961.00	0.00	0.00
C&D OPERATION	235,448.00	0.00	235,448.00	0.00	0.00
SOLID WASTE	707,305.00	0.00	707,305.00	0.00	0.00
TOTAL ENVIRONMENTAL	1,254,978.00	0.00	1,254,978.00	0.00	0.00
WIND TURBINE					
MAINTENANCE	11,000.00	0.00	11,000.00	0.00	0.00
INSURANCE	2,458.00	0.00	2,458.00	0.00	0.00
TOTAL WIND TURBINE	13,458.00	0.00	13,458.00	0.00	0.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	4,500.00	0.00	4,500.00	0.00	0.00
HEALTH CARE	27,200.00	0.00	27,200.00	0.00	0.00
ECONOMIC DEVELOPMENT	111,000.00	0.00	111,000.00	0.00	0.00
SENIOR SAFETY	14,832.00	0.00	14,832.00	0.00	0.00
ICSP IMPLEMENTATION	60,000.00	0.00	60,000.00	0.00	0.00
GRANTS TO ORGANIZATION	82,250.00	0.00	82,250.00	0.00	0.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	299,782.00	0.00	299,782.00	0.00	0.00
RECREATION & CULTURAL SERVICES					
SALARY	131,010.00	0.00	131,010.00	0.00	0.00

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

For the Period Ending Mar 2023

ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
BENEFITS	23,973.00	0.00	23,973.00	0.00	0.00
TRAINING	1,000.00	0.00	1,000.00	0.00	0.00
SUMMER STAFF SALARY	67,886.00	0.00	67,886.00	0.00	0.00
SUMMER STAFF BENEFITS	4,856.00	0.00	4,856.00	0.00	0.00
SUMMER STAFF TRAVEL					
VEHICLE	5,000.00	0.00	5,000.00	0.00	0.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	1,500.00	0.00	1,500.00	0.00	0.00
SUMMER STAFF TRAINING	3,000.00	0.00	3,000.00	0.00	0.00
OFFICE EXPENSE	1,500.00	0.00	1,500.00	0.00	0.00
MEMBERSHIPS	1,000.00	0.00	1,000.00	0.00	0.00
GRANTS TO ORGANIZATION					
ADVERTISING	4,000.00	0.00	4,000.00	0.00	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	22,000.00	0.00	22,000.00	0.00	0.00
COMMUNITY USE PROGRAM	9,709.00	0.00	9,709.00	0.00	0.00
MPAL PROGRAM	56,797.00	0.00	56,797.00	0.00	0.00
TOTAL RECREATION & CULTURAL SERVICES	343,231.00	0.00	343,231.00	0.00	0.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	30,000.00	0.00	30,000.00	0.00	0.00
SASI SERVICE AGREEMENT					
MAINTENANCE & EQUIPMENT	19,000.00	0.00	19,000.00	0.00	0.00
SHELburne COUNTY ARENA	29,500.00	0.00	29,500.00	0.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	78,500.00	0.00	78,500.00	0.00	0.00
FISCAL SERVICES					
BANK CHARGE	6,750.00	0.00	6,750.00	0.00	0.00
PENSION FEE	500.00	0.00	500.00	0.00	0.00
PAYROLL FEE	5,000.00	0.00	5,000.00	0.00	0.00

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

For the Period Ending Mar 2023

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
LOANS	101,523.00	0.00	101,523.00	0.00	0.00
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00	0.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	18,283.00	0.00	18,283.00	0.00	0.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	100,000.00	0.00	100,000.00	0.00	0.00
TRANSFER TO OPERATING RESERVE	79,384.00	0.00	79,384.00	0.00	0.00
CAPITAL FROM OPERATING	8,884.00	0.00	8,884.00	0.00	0.00
DISTRICT GRANT FUND	28,000.00	0.00	28,000.00	0.00	0.00
SOU WEST NOVA TRANSIT	12,000.00	0.00	12,000.00	0.00	0.00
TOTAL FISCAL SERVICES	365,324.00	0.00	365,324.00	0.00	0.00
CONDITIONAL TRANSERS					
CORRECTIONS	80,156.00	0.00	80,156.00	0.00	0.00
PUBLIC PROSECUTION	3,000.00	0.00	3,000.00	0.00	0.00
ASSESSMENT SERVICES	141,701.00	0.00	141,701.00	0.00	0.00
REGIONAL LIBRARY	34,100.00	0.00	34,100.00	0.00	0.00
REGIONAL SCHOOL BOARD	1,309,550.00	0.00	1,309,550.00	0.00	0.00
TOTAL CONDITIONAL TRANSERS	1,568,507.00	0.00	1,568,507.00	0.00	0.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	25,438.00	0.00	25,438.00	0.00	0.00
AREA RATE	14,500.00	0.00	14,500.00	0.00	0.00
TOTAL UNCONDITIONAL TRANSERS	39,938.00	0.00	39,938.00	0.00	0.00
EMERGENCY MANAGEMENT					
SEARCH AND RESCUE	4,470.00	0.00	4,470.00	0.00	0.00
SHELBURNE COUNTY EMO	28,860.00	0.00	28,860.00	0.00	0.00
TOTAL EMERGENCY MANAGEMENT	33,330.00	0.00	33,330.00	0.00	0.00
TOTAL EXPENDITURES	7,991,397.00	0.00	7,991,397.00	0.00	0.00

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

For the Period Ending Mar 2023

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
SUMMARY					
TOTAL REVENUE	7,991,397.00	0.00	7,991,397.00	0.00	0.00
TOTAL EXPENDITURES	7,991,397.00	0.00	7,991,397.00	0.00	0.00
SURPLUS/(DEFICIT)	0.00	0.00	0.00	0.00	0.00



Municipality of the District of Shelburne
2021/2022
RESERVES

	FIRE DEPARTMENT								Special Purpose		Special Purpose		Capital Reserve	Equipment Reserve	Gas Tax Reserve	Total															
	Operating Reserve	XRAY Reserve	SCEEMO Reserve	MPAL Reserve	Dry Hydrant Reserve	SafeStart Reserve	Shared Services	Economic Development	Harbour	Sable River	Ingomar Roseway	Little Harbour					Jordan	Gunning Cove	Upper/Middle Ohio	Lockeport	Shelburne										
Approx Balance (as of March 23,2022)	\$ 2,406,983	\$ 53,000	\$ 4,580	\$ -	\$ 10,000	\$ 113,202	\$ -	\$ 250,000	\$ 10,000	\$ 5,000	\$ -	\$ 12,681	\$ 15,851	\$ 11,210	\$ 2,833	\$ 37,452	\$ -	\$ 2,126,701	\$ 74,469	\$ 1,211,019	\$ 6,344,981										
Building Inspection Truck																					-\$40,000	-\$40,000									
Safe Restart						-\$65,000																-\$65,000									
Woodland Trails																						-\$4,000									
Scale C&D Site																						-\$13,300									
Projected Surplus 2021 2022	\$629,000																					\$629,000									
Sale of Assets 2021 2022																						\$8,000									
Transfers from/to Project Reserves				\$16,000																		\$8,000									
Balance end of Year (approx) March 31,2022	\$ 3,035,983	\$ 53,000	\$ 4,580	\$ 16,000	\$ 10,000	\$ 48,202	\$ -	\$ 250,000	\$ 10,000	\$ 5,000	\$ -	\$ 12,681	\$ 15,851	\$ 11,210	\$ 2,833	\$ 37,452	\$ -	\$ 2,134,701	\$ 34,469	\$ 1,193,719	\$ 6,876,881										
Notes:	Yellow highlight are potential surplus that are transferred based on the contracts in place and wont be known until fiscal closing; some are estimated																														
	Municipality of the District of Shelburne 2022/2023 RESERVES																														
	<table border="0" style="width:100%; text-align:right;"> <tr> <td>Fire Capital</td> <td>\$</td> <td>57,575</td> </tr> <tr> <td>S.P Reserve</td> <td>\$</td> <td>37,452</td> </tr> <tr> <td>Specific Project Reserves</td> <td>\$</td> <td>381,782</td> </tr> <tr> <td>March 31,2022 TOTAL</td> <td>\$</td> <td>6,398,872</td> </tr> </table>																			Fire Capital	\$	57,575	S.P Reserve	\$	37,452	Specific Project Reserves	\$	381,782	March 31,2022 TOTAL	\$	6,398,872
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	FIRE DEPARTMENT								Special Purpose		Special Purpose		Capital Reserve	Equipment Reserve	Gas Tax Reserve	Total															
	Operating Reserve	XRAY Reserve	SCEEMO Reserve	MPAL Reserve	Dry Hydrant Reserve	SafeStart Reserve	Shared Services	Economic Development	Harbour	Sable River	Ingomar Roseway	Little Harbour					Jordan	Carleton Gunning Cove	Upper/Middle Ohio	Lockeport	Shelburne										
Approx Balance (as of April 1,2022)	\$ 3,035,983	\$ 53,000	\$ 4,580	\$ 16,000	\$ 10,000	\$ 48,202	\$ -	\$ 250,000	\$ 10,000	\$ 5,000	\$ -	\$ 12,681	\$ 15,851	\$ 11,210	\$ 2,833	\$ 37,452	\$ -	\$ 2,134,701	\$ 34,469	\$ 1,193,719	\$ 6,876,881										
New Administration Building																						-\$1,114,253									
Records Management	-\$30,000																					-\$85,000									
AAAN04874269 WHG property - demo, survey, legal																						-\$25,000									
Welkum Park Upgrades																						-\$121,097									
WGH Ball Field																						-\$16,750									
Jordan River Trail Conversion																						-\$2,010									
Jordan River Trail Bridge Spect																						-\$5,000									
Welkum Park Accessible Pathway Design	-\$15,000																					-\$15,000									
Woodland Trails	-\$10,000																					-\$10,000									
ATV - C&D																						-\$20,000									
RMRF Upgrades to barriers - C&D																						-\$30,000									
Sandy Point Sewer Pipe Replacement																						-\$25,000									
Septage Removal	-\$250,000																					-\$250,000									
Public Works Truck																						-\$60,000									
Potential Sale of Assets																						\$40,000									
Transfers from/to Projects Reserves				-\$4,500	-\$3,507	-\$40,000			\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$5,000	\$18,283					\$5,276										
Transfers from Budget 2022 2023	\$79,384																					\$423,695									
Balance end of Year (approx) March 31,2023	\$2,810,367	\$53,000	\$80	\$12,493	\$10,000	\$8,202	\$0	\$250,000	\$15,000	\$10,000	\$5,000	\$17,681	\$20,851	\$16,210	\$7,833	\$55,735	\$0	\$1,754,917	\$0	\$508,173	\$5,656,842										
2021/2022 Comments	<p>The Reserve sheet shows what was approved, but not dispersed (rounded to nearest dollar). Partial disbursements are reflected in the chart or if the project is completed, it is removed from the chart and explained below.</p> <p>MPAL Surplus funds from the Town of Shelburne has been advanced to MDS \$16,791, surplus will be transferred at year end.</p> <p>Town of Lockeport has indicated they are not ready to receive the two years of area rate s that we have collected so the current amount has been moved to the Special Reserves</p> <p>Septage Study Clean up for \$250,000 is now removed from the project list as is being deferred to 2022 2023</p> <p>Records Management for \$85,000 is now removed from the project list as is being deferred to 2022 2023</p> <p>Jordan River Trail for \$5,000 is now removed from the project list as is being deferred to 2022 2023</p> <p>Shared Services Surplus funds to be transferred at year end if there is a surplus</p> <p>Economic Development Reserve created and \$250,000 has been transferred in 2021 2022</p> <p>Purchase of AAAN 04874269 from Tax Sale \$23,666.70 March 1,2022 has been reflected in the approx balance left in Capital Reserves</p> <p>SCEEMO - accessible washroom project \$4500 will now be in 2022/2023</p> <p>Welkum Park - project completed with grants</p> <p>Gas Tax Revenue of \$504,270 has been received for 2021/2022</p> <p>Capital Reserve contributions from the approved in 2021/2022 budget of \$209,798 has been transferred</p> <p>Vested Tax Sale Funds of \$7,101 have been transferred to the Capital Reserves as they have been held for 20 years.</p>																														
	<table border="0" style="width:100%; text-align:right;"> <tr> <td>Fire Capital</td> <td>\$</td> <td>55,735</td> </tr> <tr> <td>S.P Reserve</td> <td>\$</td> <td>333,775</td> </tr> <tr> <td>Specific Project Reserves</td> <td>\$</td> <td>508,173</td> </tr> <tr> <td>March 31,2023 TOTAL</td> <td>\$</td> <td>5,073,457</td> </tr> </table>																			Fire Capital	\$	55,735	S.P Reserve	\$	333,775	Specific Project Reserves	\$	508,173	March 31,2023 TOTAL	\$	5,073,457
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S.P Reserve	\$	333,775																													
Specific Project Reserves	\$	508,173																													
March 31,2023 TOTAL	\$	5,073,457																													

Transfer to date:
Gas Tax
Woodland Trail advanced \$16,000/\$20,000 to date; the remaining \$4,000 is being processed 2021/2022
Marine Terminal \$24,295 - project completed
Bell Internet Canada Hill \$46,000 - project completed
C&D Scale - \$76,124 advanced to date - Director of Corporate Services has indicated another approx \$13,300 will be advanced before end of fiscal 2021/2022 for the software portion

Operating Reserve

Cyber Risk Fund removed per motion of Council of \$5000 and spent on current insurance bill for 2021/2022

New Building advanced \$2,185,745.05 to date this fiscal. Operating Reserve amount of \$1.5m is fully spent, and \$685,745.05/\$1,000,000 is spent leaving approx \$314,253.94 out of capital reserve that has yet to be spent but approved by council in 2021/22 and will carry forward to 2022/23

Safe Restart funds is now approximated at \$65,000 towards expenses incurred in 2021/2022 and will be advanced once finalized this fiscal - 2021/2022

Capital Reserve

New 2022 Inspection Truck has been approved and funds will be used from fiscal 2021/2022

Pending sales on MDS assets may result in \$8,000 in revenue for the Capital Reserves