

Municipality of Shelburne

Budget Update

2022-10-15

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Financial Overview

Each year council approves a balanced budget, and in the fall the CAO and Directors review their budgets and forecast what departmental expectations appear to indicate for March 31, 2023, based on activities over the first half of the fiscal; early indications suggest a surplus of approximately \$311,506.

It is expected that streetlights will be underbudget as the one-time charge of \$20,000 was expensed last fiscal. HHW is experiencing higher volumes of disposal fees which is good for the environment and may lead to an overage in expenses in this area. There will be an overall surplus of \$13,000 in the recreation department due to the hiring of less summer staff than anticipated and receiving more revenue than budgeted. DEED revenue continues to climb higher than what was budgeted, as well as interest earned on bank accounts due to the increases in prime. Casual administration budget is expected to be under due to the restructuring of the front desk support.

There are positive cash positions in all bank accounts. When reviewing the attached reserve update, you will notice all reserves are in a positive position and that there have been no unexpected costs over and above the projects as to what was initially approved in the capital plan, with the exception of the new building that is detailed below.

As of September 20, 2022, we have spent the \$1.5 million in Operating Reserves, \$1.1 million in Capital Reserves, and \$140,791.50 in Gas Tax Reserve (there is still \$559,208.50 left in Gas Tax to use on applicable invoices that have yet to be advanced). In September, we received our first advance for bridge financing of \$624,965.03; this amount will form part of the long-term loan with MFC. Based on an email dated August 11, 2022, from the Project Manager, the total cost of the building after rebates was to be \$7,271,650. To date, council has spent \$2,740,791.50 in reserves with \$559,208.50 left to spend in Gas Tax; once the allocation of that amount has been spent there will be a total of \$3.3 million in reserves that Council has approved towards the new building project. This would then leave \$3,971,650 left for long-term borrowing; our borrowing agreement with the Minister is up to \$5 million.

At a September 29, 2022, meeting with the CAO, Director of Finance and Project Manager, it was presented to staff that there is an expected overrun of \$200,000. The proposal from the Project Manager is to use more Gas Tax reserves to fund this shortfall, while at the same time he plans to prepare a letter to CRA to allow for the Municipality to receive back full HST on the overall project. If both plans are implemented, then Gas Tax reserves will be depleted by the \$200,000 but the amount that will have to be borrowed from the long-term loan may be less than \$3,971,650 given the future decision from CRA on the municipality's rebate.

CAO

Regarding the GLs over which the CAO is responsible, the following comments can be made:

Unconditional Transfers:

No change in budgeted transfers

Conditional Transfers:

No change in budgeted transfers

Revenue:

Revenue forecasts have remained the same for the CAO's GL's. However, it should be noted that as far as the municipal building leases are concerned there are some complexities. We are anticipating a back rent cheque from the province for the leases to Justice and Motor Vehicles. In total the square footage rented is 11,326 and the rental rate paid is at \$5.48. With the agreed upon rental of \$16 a square foot effective April 1, 2021, until a new lease agreement is in place makes the difference owing of \$10.52 a square foot totaling \$119,149.52 plus HST for a total of \$137,021.95 for the fiscal year of 2021-2022. It is anticipated that once the rental agreements are signed (which should be any time now), an adjustment will also have to be made for the difference in rent owing for the 2022-2023 fiscal year.

Sale of Services:

As far as sale of services is concerned, all anticipated revenue is anticipated to stay the same as originally budgeted except for those associated with the lockup. As far as the lockup is concerned, of the \$109,440 budgeted revenue, only \$1,640 was received, leaving a shortfall of \$107,800.

Transfer from Reserves:

There have been no adjustments to budgeted transfer from reserves.

Transfers to Reserves:

As directed by Council a transfer of \$100,000 was made from the operating account to the capital reserve. In addition, a transfer of \$79,384 was made from the operating account to the operating reserve.

Expenses:

The following adjustments to budgeted expenses have been made:

- GL 00-21150-228 Councilor travel has been Adjusted from the original budget of \$15,000 up to \$19,000
- GL 00-21210-100 CAO salary has been adjusted from the original budgeted amount of \$124,749 up to \$134,494 on account of the additional expense of an interim CAO. The corresponding CPP, EI, workers comp, pension and medical of all in turn been adjusted.
- GL 00-21210-902 Travel / Conferences was originally budgeted at \$6,000 and is now \$10,554 and will be adjusted to \$15,000.
- All the lock-up related expenses that were originally budgeted to tally \$1,086,505 were halted when the lockup closed with a total expenditure of \$507,373, leaving a budget surplus of \$579,132

Sewage:

Solids removal project:

The solids removal project is proceeding in October and is anticipated to be completed by December 15th. It is anticipated to come within the budgeted amount of \$250,000.

Lifting Stations:

We have had a number of callouts to the two lifting stations due to technical issues. All have been resolved.

Sewage Plant:

Two serious deficiencies were identified at the plant. The first was the second blower unit had been standing idle for over a year following a failure. This resulted in the second blower unit running 24/7/365 since that break down. The unit that broke down has now been sent away to be re-built whilst the second unit is still running 24/7. The re-build is anticipated to be completed by year end. The second serious deficiency is that the toxic gas warning light system was broken and seems to have been broken for one to two years. This could have resulted in a serious accident. Instructions have been given for the contractor to visit site and repair the system.

As part of the CAO inspection, it was also noted that two key motors will need to have backup motors purchased in the next budget year as they are coming towards the end of their anticipated life and could fail. I anticipate that as soon as a motor fails, it is immediately replaced, and a backup purchased to have in reserve.

Finance

Revenue:

- The tax bills have been issued with a due date of June 30, 2022.
- Provincial Grant in lieu reports due Sept 30, 2022, all reports have been submitted

- Federal Grant in Lieu application has been submitted and received.
- CBC Grant application has been submitted and received.
- DEED represents actual to August 2022; this is expected to be overbudget.
- Interest earned actuals expected to be overbudget due to changes to prime in 2022

Expenses:

- All insurance bills have been paid to date, there was an increase of ~15%.
- Low-income applications continue to come in and are due Feb 28/23 - see below chart.
- Allowance for Appeals, there are some that have gone on to be reviewed by NSAT, so status is not known at this time, currently appeal budget is over by \$3,000.
- Casual Tax will be underbudget.

Low Income Amounts	Number of Applications	Amount of Rebate
\$35,000 or less	23	\$1,100.00
\$30,000 or less	18	\$2,700.00
\$25,000 or less	48	\$13,091.05
\$20,000 or less	27	\$12,480.41
Total	116	\$29,371.46

Aged Receivables:

As of Sept 20, 2022, the total uncollected tax/fees were **\$636,581** plus interest; of this amount, \$85,570 is currently in a tax sale position representing 59 properties.

- Commercial property total \$43,936 plus interest
- Residential and Resource and Forest property total \$563,336 plus interest
- Tax Sale Fees total \$24,053 plus interest
- Private Johns Lake properties total \$2,702 plus interest
- Town of Shelburne area rate is \$10 plus interest
- Town of Lockeport area rate is \$2,541 plus interest

There are seven active PACE loans totaling \$35,074 plus interest.

New MDS Building

As of September 20, 2022, we have spent the \$1.5 million in Operating Reserves, \$1.1 million in Capital Reserves, and \$140,791.50 in Gas Tax Reserve (there is still \$559,208.50 left in Gas Tax to use on applicable invoices that have yet to be advanced). In September, we received our first advance for bridge financing of \$624,965.03; this amount will form part of the long-term loan with MFC.

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will be a total of \$3.3 million in reserves that Council has approved towards the new building project. This would then leave \$3,971,650 left for long-term borrowing; our borrowing agreement with the Minister is up to \$5 million.

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Collections (Tax Clerk):

There are three areas of collection that the Tax Clerk focuses on. They include Tax Sale, Residential, Commercial.

Tax Sale Collections

Since our last update in May 2022, the tax clerk has been working to get in touch with residents who were issued a prewarning letter in the month of May. Every effort was made to contact clients to allow an opportunity not to be put on the tax sale listing, either through phone, email, or by searching for contact information through Yellow Pages, social media etc.

This year we had sent out 488 Prewarning letters compared to last year when we sent 442.

On July 6, 2022, the tax clerk and Director of Finance ran the Preliminary letters resulting in 141 properties continuing to be on the tax sale listing. Last year at this time, 129 properties were on the tax sale listing.

Throughout the month of July, the tax clerk continued to reach out to clients in hopes of clearing off their balances before the Title Search fee was added resulting in an additional charge of \$350. The Tax Clerk was able to help 73 people pay the balance in full before adding the title search fee with the Director of Finance on August 4, 2022; this left 68 properties on the tax sale listing compared to 66 properties from last year.

As of this report, there are currently 59 properties on tax sale. The tax clerk is expecting another 7 properties to be paid in full before the next report.

Of the 59 properties that remain:

- 2 properties are ones that did not sell at last year's tax sale
- 57 are new on the tax sale listing
- There are 3 people who are owners of multiple properties on the tax sale listing making up a total of 10 properties.
- 4 properties on the tax sale listing are owned by international owners
- 15 properties on the tax sale listings are owned by owners in the United States

- Tax Clerk is confident that 7 properties will be coming off of the tax sale listing by the time of the next report.

Residential Collections

Since the last update to Council, the Tax Clerk and Director of Finance have run Collection Letters on September 6 resulting in 820 letters being sent out for properties with a balance over the \$50.00 minimum. This time last year, there were 758.

If we were to run the same letter as of this report on 09/15/2022 there would be a total of 789 letter sent. If we were to run the Collection Letter without the minimum amount of \$50, there would be 1146 letter sent. This means that 357 residential owners are not being notified throughout the year that they have a balance – they will only be notified with their tax bill and the prewarning tax sale notice if balance is over \$5 per the policy.

Residents that send in payments and still have a balance owing are provided with a receipt showing the balance they have remaining.

There were approximately 5 statements that were sent out to residential customers due to a change in ownership with a balance on the account. The Tax Clerk is notified by this in her weekly name change reports from PVSC.

Commercial Collections

There are currently 20 commercial properties with a balance over \$50 and 5 properties that owe under the \$50 minimum; no commercial properties are on the current tax sale.

Corporate Services

Revenue:

- Revenues are where they are expected to be for this time of year.

Expenses:

- Municipal Administration/Other
 - Salaries for Executive Assistants are where they are expected to be for this time of year.
 - Advertising, postage, office supplies, IT related items are all on budget.
 - Streetlighting is expected to come in under budget by approximately \$20,000. It was budgeted the same as last year, but last year had a \$20,000 onetime fee not anticipated for this year.

- Fire Protection and EMO operating costs are where they are expected to be for this time of year. There will be a \$14,000 for Level One Training courses unbudgeted expense that was approved by Council in the Spring.
- 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, with the exception of HHW expenses. We are receiving an increase in HHW products being dropped off at our site for processing, resulting in increased disposal fees. This is ultimately a good thing for our environment and our residents; however, current HHW expenses are at 80% of budget with the possibility of an overage by year end.
- C&D Operation costs are where they are expected to be for this time of year.
- The capital projects are being explored and it is anticipated that RFPs will be sent out in the next few months.
- Solid Waste - Collection and Processing costs are where they are expected to be for this time of year.

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 September 13, 2022, there are 38 C&D accounts outstanding however most are current charges. 12 accounts are under \$20.00.

C&D Collections		
Month	# Of residents contacted	# Of residents who made payment
May	7	4
June	5	2
July	8	4
August	4	2

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 are two accounts of concern, we are seeking legal advice on these accounts.

Economic & Community Development

Revenue:

- Wind Turbine Revenues are where they are expected to be for this time of year.

Expenses:

- Salaries
 - Salaries for Director of ECD and Community Development Coordinator are expected to come in slightly under budget with the salary adjustments caused by change in staffing for both positions.
- Economic Development – On target with the below notable adjustments:
 - The \$50,000 budgeted for Business Development and Housing Strategy consultant report is not expected to move forward this fiscal year, this project will appear in the 2023/2024 budget.
 - Chamber signage project was approved at up to \$25,000.
 - The Municipal Dynamic Economic Financial Model project overage is expected to use the \$20,000 from Economic Development GL.
 - Little People’s Place – upgrades are underway and Municipal funding of \$26,250 has be distributed, the budgeted amount is \$20,000 leaving a \$6,250 shortfall for this line item, to be covered by budgeted misc. funds.
 - Summer Student position came in under budget by \$1,963.39.
- Website costs are on target.
- Healthcare costs are on target.
- Wind Turbine Maintenance is on target.
- Staff training and travel is on target.
- ICSP Implementation and all grant accounts are on target.

Recreation & Parks

Recreation Budget

Numbers below include Recreation Operating budget, Community Use budget and MPAL budget:

- Expenditures total \$196,000 (46%). The majority of this is staff salaries/related costs for recreation staff and summer staff and summer programs. The Parks Maintenance Assistant Position was extended five weeks to the end of September to accommodate the need for continued maintenance of the recreation sites and Municipal building grounds. Contributions for the Shelburne Arena, Community Use and WMTA have not yet been distributed.
- Revenues total \$9900 (14%). This represents revenues from summer programs, Community Use programs/rentals and a provincial grant. Remaining amount will consist of MPAL Program contributions, Canada Summer Jobs grant, ACF grant, remaining summer programs revenue and Community Use revenue.
- At this point, a surplus is being forecasted for the overall Recreation Budget at approximately \$13,000. There are two main factors that have contributed to this, the hiring of less summer staff than anticipated and receiving more revenue than budgeted.

Projects

Welkum Park Accessibility Upgrades:

The Pathway Design Plan has been completed and RFPs for both the construction of the pathway and playground upgrades have been advertised. However, at the time of this report there have not been any submissions so alternative plans to acquire contractors are being considered. As a result, there has only been one small expenditure for the project up to this point.

West Green Harbour Ball Field Restoration:

Most of the work for the project has been completed as the new dugouts have been installed, there is a sorting bin and dog bag dispenser now on site, the bleachers have been purchased and the grounds around the dugouts and backstop have been cleared of overgrown vegetation. As of the date of this report the remaining work to be completed are the repairs to the outfield and revitalization of the infield. Expenditures have totaled approximately \$18,000. Once completed the project cost will be about \$28,000.

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
REVENUE					
TAXES					
ASSESSABLE PROPERTY	4,542,812.00	4,542,817.86	(5.86)	100.00	4,542,818.00
COMMERCIAL	569,132.00	568,324.12	807.88	99.86	568,325.00
RESOURCE	654,293.00	656,629.92	(2,336.92)	100.36	656,632.00
AREA RATES	34,783.00	34,783.19	(0.19)	100.00	34,784.00
BUSINESS PROPERTY	26,550.00	27,994.00	(1,444.00)	105.44	27,994.00
OTHER TAXES	270,000.00	325,393.86	(55,393.86)	120.52	465,000.00
TOTAL TAXES	6,097,570.00	6,155,942.95	(58,372.95)	100.96	6,295,553.00
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	5,832.00	4,944.66	887.34	84.78	4,945.00
FEDERAL GOVERNMENT AGENCIES	400.00	402.17	(2.17)	100.54	403.00
TOTAL FEDERAL GOVERNMENT AND AGENCIES	6,232.00	5,346.83	885.17	85.80	5,348.00
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	232,779.00	2,582.00	230,197.00	1.11	232,923.00
PROVINCIAL GOVERNMENT AGENCIES	10,467.00	11,196.45	(729.45)	106.97	11,197.00
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	243,246.00	13,778.45	229,467.55	5.66	244,120.00
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	0.00
SALE OF SERVICES	1,178,234.00	635,607.67	542,626.33	53.95	1,090,467.00
RETURN ON INVESTMENT	20,000.00	35,789.60	(15,789.60)	178.95	50,000.00
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	86,145.00	42,105.58	44,039.42	48.88	81,172.00
TOTAL UNCONDITIONAL TRANSFERS	86,145.00	42,105.58	44,039.42	48.88	81,172.00
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	23,355.99	319,651.01	6.81	343,007.00
TRANSFER FROM GAS TAX RESERVE	16,963.00	0.00	16,963.00	0.00	16,963.00
TOTAL OTHER TRANSFERS	<u>359,970.00</u>	<u>23,355.99</u>	<u>336,614.01</u>	<u>6.49</u>	<u>359,970.00</u>
TOTAL REVENUE	<u>7,991,397.00</u>	<u>6,911,927.07</u>	<u>1,079,469.93</u>	<u>86.49</u>	<u>8,126,630.00</u>

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
EXPENDITURES					
LEGISLATIVE					
WARDEN HONORARIUM	30,033.00	15,007.07	15,025.93	49.97	30,033.00
WARDEN EXPENSE					
DEPUTY WARDEN HONORARIUM	24,852.00	11,850.95	13,001.05	47.69	24,852.00
COUNCILLOR HONORARIUM	101,993.00	50,510.64	51,482.36	49.52	101,993.00
COUNCILLOR TRAVEL	15,000.00	10,828.30	4,171.70	72.19	19,000.00
ELECTIONS	0.00	0.00	0.00	0.00	0.00
UNSM FCM DUES	5,000.00	1,131.69	3,868.31	22.63	5,000.00
TOTAL LEGISLATIVE	176,878.00	89,328.65	87,549.35	50.50	180,878.00
ADMINISTRATIVE					
SALARY	352,957.00	180,161.95	172,795.05	51.04	362,702.52
BENEFITS	69,879.00	34,586.01	35,292.99	49.49	72,183.16
INFORMATION TECHNOLOGY	98,850.00	30,362.46	68,487.54	30.72	98,850.00
PROFESSIONAL DUES	3,000.00	1,629.64	1,370.36	54.32	3,000.00
INSURANCE	51,680.00	52,584.24	(904.24)	101.75	52,585.00
CONTRACTED ADMIN SERVICES	186,700.00	72,790.06	113,909.94	38.99	186,700.00
ADVERTISING	22,500.00	5,432.77	17,067.23	24.15	22,500.00
POSTAGE	20,400.00	10,291.48	10,108.52	50.45	20,400.00
OFFICE SUPPLIES	15,000.00	5,645.21	9,354.79	37.63	15,000.00
TELEPHONE	13,740.00	5,517.95	8,222.05	40.16	13,740.00
LEGAL SERVICES	27,000.00	10,154.47	16,845.53	37.61	27,000.00
STAFF RELATIONS	2,500.00	0.00	2,500.00	0.00	2,500.00
OTHER GENERAL ADMIN	10,000.00	4,371.18	5,628.82	43.71	10,000.00
OCCUPATIONAL HEALTH & SAFETY	500.00	83.24	416.76	16.65	500.00
TRAVEL	6,000.00	10,554.10	(4,554.10)	175.90	15,000.00
STAFF TRAINING	5,000.00	1,500.00	3,500.00	30.00	5,000.00
EMPLOYMENT ASSISTANCE	1,016.00	1,012.15	3.85	99.62	1,013.00
PROGRAM					
TOTAL ADMINISTRATIVE	886,722.00	426,676.91	460,045.09	48.12	908,673.68

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
TAXATION & ACCOUNTING					
SALARY	209,448.00	103,048.67	106,399.33	49.20	196,531.00
BENEFITS	36,698.00	17,530.56	19,167.44	47.77	35,522.00
AUDITING SERVICES	32,877.00	26,434.94	6,442.06	80.41	32,877.00
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	50,000.00	35,134.55	14,865.45	70.27	50,000.00
TAX EXEMPTIONS - COMMUNITY GROUPS	30,551.00	30,551.53	(0.53)	100.00	30,552.00
ALLOWANCE FOR APPEALS	10,000.00	12,944.40	(2,944.40)	129.44	12,945.00
TAX SALE	29,717.00	629.51	29,087.49	2.12	29,717.00
TOTAL TAXATION & ACCOUNTING	399,291.00	226,274.16	173,016.84	56.67	388,144.00
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	182,730.00	46,952.28	135,777.72	25.69	182,730.00
COURT HOUSE - INSURANCE	6,422.00	6,291.00	131.00	97.96	6,291.00
PUBLIC WORKS - MAINTENANCE & REPAIRS	16,000.00	3,078.35	12,921.65	19.24	16,000.00
PUBLIC WORKS - UTILITIES	9,000.00	3,070.71	5,929.29	34.12	9,000.00
PUBLIC WORKS-INSURANCE	6,215.00	6,018.00	197.00	96.83	6,018.00
PUBLIC WORKS-VEHICLE	5,500.00	4,732.55	767.45	86.05	5,500.00
TOTAL BUILDING SERVICES	225,867.00	70,142.89	155,724.11	31.05	225,539.00
POLICE PROTECTION					
RCMP	961,000.00	480,406.50	480,593.50	49.99	961,000.00
DNA	5,400.00	3,673.78	1,726.22	68.03	5,400.00
LOCKUP	120,105.00	23,292.90	96,812.10	19.39	23,292.90
TOTAL POLICE PROTECTION	1,086,505.00	507,373.18	579,131.82	46.70	989,692.90
FIRE PROTECTION					
MUNICIPAL FIRE DEPARTMENT	253,059.00	161,744.00	91,315.00	63.92	167,059.00
GRANTS					
SHELburne FIRE DEPARTMENT GRANT	75,171.00	75,170.90	0.10	100.00	75,171.00

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General Operating Fund Revenue and Expenses

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LOCKEPORT FIRE DEPARTMENT	34,544.00	23,424.58	11,119.42	67.81	34,544.00
GRANT					
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	0.00
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00	3,622.50	31,377.50	10.35	35,000.00
FIRE PROTECTION - HYDRANTS	48,549.00	0.00	48,549.00	0.00	48,549.00
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	5,000.00
FIRE PROTECTION - INSURANCE	16,706.00	11,214.57	5,491.43	67.13	16,706.00
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00	0.00
TOTAL FIRE PROTECTION	468,029.00	275,176.55	192,852.45	58.79	382,029.00
BY-LAW ENFORCEMENT					
SALARY AND BENEFITS	91,354.00	44,371.19	46,982.81	48.57	91,354.00
VEHICLE	8,000.00	9,193.42	(1,193.42)	114.92	8,959.46
TRAVEL	200.00	0.00	200.00	0.00	200.00
PROPERTY CLEAN UP	18,500.00	0.00	18,500.00	0.00	18,500.00
OTHER	1,600.00	525.44	1,074.56	32.84	1,600.00
TOTAL BY-LAW ENFORCEMENT	119,654.00	54,090.05	65,563.95	45.21	120,613.46
ROAD TRANSPORT					
STREET LIGHTING	165,905.00	60,307.20	105,597.80	36.35	145,905.00
CLASS J ROADS	35,078.00	18,146.00	16,932.00	51.73	35,078.00
TOTAL ROAD TRANSPORTATION	200,983.00	78,453.20	122,529.80	39.03	180,983.00
SEWAGE TREATMENT OPERATIONS					
SALARY & BENEFITS	91,720.00	42,544.39	49,175.61	46.39	91,720.00
TRAINING	3,000.00	0.00	3,000.00	0.00	3,000.00
OTHER	5,000.00	1,962.06	3,037.94	39.24	5,000.00
TOTAL SEWAGE TREATMENT OPERATIONS	99,720.00	44,506.45	55,213.55	44.63	99,720.00
SEWAGE TREATMENT					
SEWER MAINTENANCE	260,000.00	5,402.38	254,597.62	2.08	260,000.00

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PUMPING STATION UTILITY	13,700.00	2,873.71	10,826.29	20.98	13,700.00
PUMPING STATION - MAINTENANCE AND REPAIR	10,000.00	4,586.59	5,413.41	45.87	10,000.00
PLANT - UTILITY	27,000.00	13,787.87	13,212.13	51.07	27,000.00
PLANT - MAINTENANCE AND REPAIR	20,000.00	4,341.84	15,658.16	21.71	20,000.00
TOTAL SEWAGE TREATMENT	330,700.00	30,992.39	299,707.61	9.37	330,700.00
ENVIRONMENTAL					
ADMINISTRATION	100,427.00	47,366.14	53,060.86	47.16	100,594.00
BUILDING INSPECTION	77,507.00	46,446.36	31,060.64	59.93	77,507.00
FIRE INSPECTION	19,330.00	350.00	18,980.00	1.81	19,330.00
WASTE DIVERSION	114,961.00	64,634.52	50,326.48	56.22	114,961.00
C&D OPERATION	235,448.00	92,570.13	142,877.87	39.32	235,448.00
SOLID WASTE	707,305.00	297,021.32	410,283.68	41.99	707,305.00
TOTAL ENVIRONMENTAL	1,254,978.00	548,388.47	706,589.53	43.70	1,255,145.00
WIND TURBINE					
MAINTENANCE	11,000.00	5,631.53	5,368.47	51.20	11,000.00
INSURANCE	2,458.00	2,344.00	114.00	95.36	2,344.00
TOTAL WIND TURBINE	13,458.00	7,975.53	5,482.47	59.26	13,344.00
COMMUNITY & ECONOMIC DEVELOPMENT					
LITTER ABATMENT	4,500.00	3,600.00	900.00	80.00	4,500.00
HEALTH CARE	27,200.00	7,932.90	19,267.10	29.17	27,200.00
ECONOMIC DEVELOPMENT	111,000.00	53,983.80	57,016.20	48.63	111,000.00
SENIOR SAFETY	14,832.00	14,832.00	0.00	100.00	14,832.00
ICSP IMPLEMENTATION	60,000.00	17,725.63	42,274.37	29.54	60,000.00
GRANTS TO ORGANIZATION	82,250.00	68,510.75	13,739.25	83.30	82,250.00
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	299,782.00	166,585.08	133,196.92	55.57	299,782.00
RECREATION & CULTURAL SERVICES					
SALARY	131,010.00	65,073.72	65,936.28	49.67	132,010.00

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
BENEFITS	23,973.00	12,326.17	11,646.83	51.42	23,973.00
TRAINING	1,000.00	219.27	780.73	21.93	1,000.00
SUMMER STAFF SALARY	67,886.00	51,402.00	16,484.00	75.72	52,000.00
SUMMER STAFF BENEFITS	4,856.00	4,052.12	803.88	83.45	4,400.00
SUMMER STAFF TRAVEL					
VEHICLE	5,000.00	5,202.95	(202.95)	104.06	7,000.00
MISCELLANEOUS	0.00	0.00	0.00	0.00	0.00
STAFF EXPENSES	1,500.00	413.14	1,086.86	27.54	1,500.00
SUMMER STAFF TRAINING	3,000.00	2,904.03	95.97	96.80	2,882.00
OFFICE EXPENSE	1,500.00	324.12	1,175.88	21.61	1,000.00
MEMBERSHIPS	1,000.00	344.14	655.86	34.41	1,000.00
GRANTS TO ORGANIZATION					
ADVERTISING	4,000.00	2,075.70	1,924.30	51.89	4,000.00
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	10,000.00
PROGRAMS	22,000.00	7,717.50	14,282.50	35.08	22,513.00
COMMUNITY USE PROGRAM	9,709.00	2,918.53	6,790.47	30.06	10,809.00
MPAL PROGRAM	56,797.00	33,311.38	23,485.62	58.65	65,497.00
TOTAL RECREATION & CULTURAL SERVICES	343,231.00	188,284.77	154,946.23	54.86	339,584.00
RECREATION AND PARKS FACILITIES					
FACILITIES DEVELOPMENT	30,000.00	13,868.99	16,131.01	46.23	44,300.00
SASI SERVICE AGREEMENT					
MAINTENANCE & EQUIPMENT	19,000.00	7,329.09	11,670.91	38.57	19,000.00
SHELBURNE COUNTY ARENA	29,500.00	0.00	29,500.00	0.00	29,500.00
TOTAL RECREATION AND PARKS FACILITIES	78,500.00	21,198.08	57,301.92	27.00	92,800.00
FISCAL SERVICES					
BANK CHARGE	6,750.00	2,720.61	4,029.39	40.31	6,750.00
PENSION FEE	500.00	0.00	500.00	0.00	500.00
PAYROLL FEE	5,000.00	(0.33)	5,000.33	(0.01)	5,000.00

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ACCOUNT TITLE	2022/2023 Budget	2022/2023 YTD Actual	2022/2023 Bud Remain \$	2022/2023 % to Date	2022/2023 Forecast
LOANS	101,523.00	1,227.89	100,295.11	1.21	101,523.00
VALUATION ALLOWANCE	5,000.00	728.56	4,271.44	14.57	5,000.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	18,283.00	15,883.71	2,399.29	86.88	15,884.00
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	100,000.00	100,000.00	0.00	100.00	100,000.00
TRANSFER TO OPERATING RESERVE	79,384.00	79,384.00	0.00	100.00	79,384.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00	8,884.00
DISTRICT GRANT FUND	28,000.00	28,000.00	0.00	100.00	28,000.00
SOU WEST NOVA TRANSIT	12,000.00	12,000.00	0.00	100.00	12,000.00
TOTAL FISCAL SERVICES	365,324.00	248,828.44	116,495.56	68.11	362,925.00
CONDITIONAL TRANSERS					
CORRECTIONS	80,156.00	38,060.00	42,096.00	47.48	80,156.00
PUBLIC PROSECUTION	3,000.00	521.81	2,478.19	17.39	3,000.00
ASSESSMENT SERVICES	141,701.00	70,850.12	70,850.88	50.00	141,701.00
REGIONAL LIBRARY	34,100.00	25,575.00	8,525.00	75.00	34,100.00
REGIONAL SCHOOL BOARD	1,309,550.00	654,774.52	654,775.48	50.00	1,309,550.00
TOTAL CONDITIONAL TRANSERS	1,568,507.00	789,781.45	778,725.55	50.35	1,568,507.00
UNCONDITIONAL TRANSERS					
HOUSING AUTHORITY	25,438.00	7,271.33	18,166.67	28.58	28,233.00
AREA RATE	14,500.00	14,500.00	0.00	100.00	14,500.00
TOTAL UNCONDITIONAL TRANSERS	39,938.00	21,771.33	18,166.67	54.51	42,733.00
EMERGENCY MANAGEMENT					
SEARCH AND RESCUE	4,470.00	4,470.00	0.00	100.00	4,470.00
SHELBURNE COUNTY EMO	28,860.00	15,692.72	13,167.28	54.38	28,860.00
TOTAL EMERGENCY MANAGEMENT	33,330.00	20,162.72	13,167.28	60.49	33,330.00
TOTAL EXPENDITURES	7,991,397.00	3,815,990.30	4,175,406.70	47.75	7,815,123.04

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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	6,911,927.07	1,079,469.93	86.49	8,126,630.00
TOTAL EXPENDITURES	7,991,397.00	3,815,990.30	4,175,406.70	47.75	7,815,123.04
SURPLUS/(DEFICIT)	0.00	3,095,936.77	(3,095,936.77)	0.00	311,506.96

