



STAFF REPORT

To: Council
From: Michelle Williams, Director of Finance
Approved by: Trudy Payne, Chief Administrative Officer
Date: September 28, 2020
Subject: Financial Update September 2020

ORIGIN

Financial Update September 2020

RECOMMENDATIONS

Information only

BACKGROUND

Information only

DISCUSSION

Corresponding letters found on attached financial summary statement.

Revenue

- A) Total Taxes is at 97%; Tax Bills were sent out May 1st with a due date July 31st. Deed transfers include April – August of \$77,914 (last year at this time it was \$140,959).
- B) Federal Government and Agencies is at 93.24%. CBC funding over approx. \$419 is still outstanding but application was received and processed.
- C) Provincial Government and Agencies is at 4.41%, Farm Acreage and NSP funding currently received; application completed, waiting on funding from the Province, last

year funding was received in February 2019

D) Sales of Service

- a. Septage Receiving is at 75%, includes up to August.
 - b. Wind Turbine is at 28%, includes up to June. NSP has stated "There is actually no July statement due to net consumption during the period. Once we have a net generation, the next statement will show the net amount from July 1 to the end of the statement period," CAO has asked Public Works to follow up.
 - c. Subdivision approval fees is at 30%.
 - d. Tax Sale Revenue is at 23%; only 37 properties charged \$350 title search fee and budgeted for 100 (this would have been in line with the past few year). Tender was canceled this year which there was \$3,000 budgeted for revenue, there is still \$18,500 budget for revenue for the upcoming March 2021 auction from COS/Deed charge of \$530 per sale plus recouping the advertising and legal costs.
 - e. Rental Income is at 50%, includes up to September
 - f. Lock up Facility – net deficit of \$2,394 includes up to August 31 which has improved since the last report in which it was at \$4,612. For three months due to COVID-19 court was not in session and therefore the Province did not use the lock-up service.
 - g. Penalties/Interest is at 19%; Amount of interest charged in August was \$5,800. If assume \$5,800 per month now until March, would result in an additional \$40,000 income, so this may be underbudget by \$15,000 due to factors such as no interest charged March – June and tax bill due date moved to July.
 - h. Misc. Income is at 13% - Towns of Lockeport to send approx. \$33,333 end of October once they have received the service.
 - i. Shared Services is at 45% – all invoices sent; Town of Lockeport is current, Town of Shelburne owes HST from previous fiscals.
 - j. Recreation Revenue is at 66%; Grant for Welkum Park and Grant from the Province.
 - k. Building Permits is at 64%.
 - l. Diversion credit, Dairy Steward and HHW, typically received later in the year.
 - m. Tipping Revenue is at 51%.
 - n. Metals plan is to see it in the fall, Director of Corporate Services is scheduling currently with buyer.
- E) Return on Investment (main/debit/tax sale bank account only) 24% includes up to August. CIBC rate is at 0.85% on the bank account per month
- F) Municipal Equalization Grant and the HST offset is at 36%; HST offset is received in full, there is still \$56,346 left to receive from Municipal Equalization.
- G) Projects allocated in the Reserve Budget have not proceeded to date – please see attached reserve summary report for details on the reserve budget.

Expenses

- H) Legislative Expenses is at 43%. This would involve Councillors' pay and expenses, including the approximate \$7,000 allocated to purchase laptops.
- I) New EA was hired in June so the full amount of the salary will not be realized come end of fiscal.
- J) IT – an invoice totaling \$513,142 has recently been paid to Bell Canada for work they have completed on the Internet Project
- K) Insurance: working on a new quote concerning the Environmental Insurance (\$10,000 has been allowed in the Budget 2020/2021).
- L) Contract Administration – Professional Services of \$30,550, GIS \$16,355 and the survey cost for TCA project have not been allocated, SASI Shredding, remaining photocopier Lease paid as invoices received. We have used funds from Professional Services for the negotiations pertaining to the collective agreement
- M) Travel/Conference Fees is at 1% due to more online meetings and training.
- N) Auditing Services for the financial statements of 2019/20 is now complete and was presented at the July 13,2020 Council meeting. CRA has not provided any new updates concerning the appeal of the Town of Shelburne on the HST issue for Shared Services.
- O) Low Income Applications, 142 processed to date with a value of \$38,836 (this is the most current data at time of writing of staff report – more applications have been processed since the financial reports attached were printed). Of the 144, 44 people had household incomes over \$25,000 – this represents \$3,510 of the \$38,836. Note in 2019/2020, 81 applications were received that totaled \$20,540. Had Council not increased the limit of the low income, 44 people would not have been assisted. Further if Council kept the old chart with the old limits the cost would have been \$24,697 vs the \$38,836 spent – an increase of \$14,139 due to the limits being increased. Deadline to submit is February 28, 2021. A maildrop was sent to all households in September.
- P) Allowance for Appeal is at 36%; There are eight cases still being reviewed by PVSC/NSAAT. CAO and Director of Finance met with PVSC in January 2020 to ask if PVSC can process the Municipalities appeals before April 1 so as to help reduce the amount in adjustments. So far, they have processed more than usual for us prior to April 1 which has helped in the volume of adjustments. If PVSC can send us the appeal value change before the bill is generated than it does not cost the Municipality the expense of the adjustment.
- Q) Cleaning for COVID – Province will provide 50% of the cost of extra cleaning for supplies and services. Director of Corporate Services is preparing an invoice.
- R) Capital Assistance to Fire Departments; this is not overbudget but as Fire Departments use previous fiscals' allowance that is held in reserves and can be used at any time those amounts will be netted with the complimentary transfer from Operating Reserves. Each Fire Department received \$5,000 per fiscal.
- S) Property Cleanup is at 0% – By Law Officer has been providing staff report updates to Council.
- T) Shared Services – Director of Corporate Services has indicated budget is where it should

be given the timeline. She has indicated that that the scale at the C&D site is being assessed and will provide Council with a future update.

- U) Health Care is at 4%- We have spent \$2,738 to date. \$2,500 has been budgeted for scholarships; \$9,000 for locum funding; \$9,000 for accommodations and the remaining for discretionary/recruitment and retention.
- V) Economic Development is at 23%- Internet marketing \$10,000, Little People Place \$20,000, Marine Terminal \$92,950, have not been dispersed as of yet. Council has approved, since the budget, to spend \$15,000 to a Community Group Emergency Fund.
- W) ICSP is at 23%- Director of Corporate Services has indicated budget is where it should be given the timeline. Tourism initiatives and partnerships, marketing, webcam, Shelburne Historical Society grant are a few projects related to ICSP.
- X) Grants to Organizations is at 63%- Funds will be distributed upon request.
- Y) Recreation Department is at 37%
 - Have not issued community use funds as it is not in operation yet (\$10,000)
 - Arena funds for operating and compressors have not been issued yet (\$46,300)
 - Rec programs are only quarter complete (partly due to COVID)
- Z) Recreation Facility – is at 9%.
 - Welkum Park project is scheduled to start in October (\$16,000)
 - All other projects are expected to proceed as expected
 - Facility maintenance is a bit less due to COVID (later start for contracts)
- AA) Transfer to Reserves; The Special Purpose Reserve which include the two area rates have been transferred. The annual 2020/2021 budget allotment for the Capital and Operating Reserves as well as the 2019/2020 surplus has also been transferred.

Aged Receivables

As of September 22, 2020, the total uncollected tax/fees were **\$549,133** plus interest; of this amount, \$75,842 is currently in a tax sale position representing 36 properties (one recently came off the list).

- Commercial property total \$35,428 plus interest
- Residential and Resource and Forest property total \$506,142 plus interest
- Tax Sale Fees total \$19,611 plus interest
- Private Johns Lake properties total \$2,313 plus interest
- Town of Shelburne area rate is \$3,063 plus interest
- Town of Lockeport area rate is \$2,158 plus interest

There are seven active PACE loans totaling \$46,439 plus interest.

There are two active COVID loans totaling \$3,421 plus interest.

C&D tipping AR is at \$5,439 plus interest.

Town of Lockeport is current, Town of Shelburne owes HST from previous fiscals, CAO is working with the Town to remedy the situation.

Septage Receiving owes \$5,064 which is the current bill due September 30 for August charges.

Collection

There are six areas of collection that the Tax Clerk focuses on. They include Tax Sale, Residential, C&D, Commercial, Septage and Appeals.

1) Tax Sale Collections

For the Tax Sale scheduled March 02, 2021 358 prewarning letters were sent June 03, 2020. This gave property owners in Tax Sale position an opportunity to only pay arrears. This letter was well received by residents – 244 property owners paid before the next (Preliminary) letter was sent. Although we do not have accurate stats it seemed half the residents were paying the arrears only and half were paying their account in full. The biggest concern the Finance Department received by several residents who owned under \$50.00 from the previous year was that the 2020-2021 Tax Bill sent in May 2020 (due July 31, 2020) and prewarning letter sent in June 2020 (due July 31, 2020) was the first notification that they received that they owed anything to the Municipality. The collection policy states that we do not send reminder notices throughout the year for accounts under \$50.00.

On August 5th, 2020, the official Tax Sale Listing was created, and 121 Preliminary letters were sent for 114 properties on the listing. The Tax Clerk focused her collection efforts on this list – there were 110 properties contacted or followed up with via phone and Facebook in August and September. Currently, as of September 11, 2020 there are 37 properties on the Tax Sale list, meaning in one month we were able to reduce the listing by 77 properties.

There were 37 properties that were charged the \$350.00 Tax Sale fee and this list was sent to our solicitor for Title Searches. Last year we had 111 people on the listing when it was sent to the solicitor.

Of the 37 properties that remain 5 of these properties are the ones that did not sell at last years Tax Sale. There was 7 that did not sell however 2 of these properties were paid in full after the proceedings.

Two property owners on the Tax Sale have 3 properties under their name, 1 property owner has 2 properties under their name. 15 properties that remain on the list are international customers, which is more difficult to find contact information for – although the Tax Clerk was able to find information for some of them in the United States.

The Tax Clerk is confident that at least 6 properties, through conversation with the owners, will

come off the list before the Tax Sale. She is also aware that three property owners know they are on Tax Sale but are letting the property go.

2) Residential Collections

There were approximately 45 statements that went out to residential customers this fiscal due to change in ownership with a balance on the account. The Tax Clerk is notified by this in her weekly name change reports.

In September 2020, we sent collection letters to 931 property owners that owed \$50.00 or more.

Due to the collection policy there are 376 properties that owe between \$0.00 and \$50.00 that will not get a notification of their balance until their next bill is printed in April 2021, this makes them at higher risk of being on the Tax Sale Listing in July 2021.

3) 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 Tax Clerk then contacts these residents by phone, or with a letter if she is unable to find a phone number. Due to COVID we stopped collections until August 2020.

There are currently 37 C&D accounts outstanding however 9 accounts are under \$2.00 so do not get monthly statements.

C&D Collections		
Month	# of residents contacted	# of residents who made payment
Aug	12	5

4) Commercial Collections

There are currently 24 accounts outstanding; 2 of the properties outstanding are on the current Tax Sale listing. The accounts outstanding would have received a collection letter in September 2020.

The focus for collections for August and September was on those on the Tax Sale – commercial collections will take more focus over the next couple of months.

5) Septage Receiving Collections

Septage receiving is looked at monthly to ensure the two companies are complying with the policy by keeping their account up to date. If the account is not up to date, an email is sent to suspend their access card until payment has been made in full. The Public Works Facilities Operator is notified after we receive payment to reactivate their card.

All accounts are current at this time.

6) Adjustments on appeal

PVSC runs their fiscal from January to December. Each year, in January, a notice of assessment is sent out to property owners. Owners are given 30 days to appeal their assessment. For 2020/2021 there was 91 appeals submitted to PVSC, 24 of these appeals were determined to be correct so no changes were made, and 56 of the PVSC appeals resulted in amending the value from PVSC. Eight reviews were withdrawn and seven remain outstanding with no result yet. Seven property owners were dissatisfied with the result of PVSC and appealed it further to Nova Scotia Assessment Appeal Tribunal and remain outstanding.

ATTACHMENTS

Financial Statements September 2020

Reserves update September 2020



Municipality of the District of Shelburne
2020/2021
RESERVES

	Operating Reserve	Health Care XRAY Reserve	Cyber Risk Reserve	Harbour	Sable River	FIRE DEPARTMENT					Special Purpose Lockport	Special Purpose Shelburne	Capital Reserve	Equipment Reserve	Gas Tax Reserve	Total
						Ingomar Roseway	Little Harbour	Jordan	Carleton Place Gunning Cove	Upper/Middle Ohio						
Approx Balance (as of September 22, 2020)	\$ 3,359,281	\$ 53,000	\$ 5,000	\$ 5,000	\$ -	\$ 15,000	\$ 15,000	\$ 8,523	\$ 15,000	\$ -	\$ 18,606	\$ -	\$ 2,580,363	\$ 74,469	\$ 1,233,082	\$ 7,382,344
New MDS Building													-\$500,000			-\$500,000
Back up pump - Venrez lift station																-\$20,000
Welkum Park upgrades																-\$16,000
Area Rate - Town of Shelburne																\$28,664
Payment to Town of Shelburne Fire Truck																-\$28,664
Arena Compressor																-\$28,300
Internet- remaining after Sept payment of \$513,142																-\$357,048
Marine Terminal																-\$92,950
Brush - C&D site- Council Approved Sept 2020	-\$45,733															
Sable River Audit - Council Approved	-\$20,000															
Capital Assistance for Fire Dept 2020/2021				\$0	\$0	\$5,000	\$5,000	\$2,327	\$5,000	\$0						\$17,327
Balance end of Year (approx)	\$ 3,293,548	\$ 53,000	\$ 5,000	\$ 5,000	\$ -	\$ 20,000	\$ 20,000	\$ 10,850	\$ 20,000	\$ -	\$ 18,606	\$ -	\$ 2,080,363	\$ 74,469	\$ 1,233,082	\$ 6,292,919

Assumptions:

Of the \$1,139,786 internet budget, \$269,597 was spent in 2019/2020 leaving \$870,188 to be spent in 2020/2021; currently one advance for \$513,142 was made September 2020
 Assume Town of Lockport will contribute \$33,333 towards internet funding each year for three years; Town of Lockport indicated they are waiting to be connected end of October 2020 before releasing payment
 Assume receiving a Provincial Grant towards Welkum Park

Transfer to date:

Gas Tax - Received the full amount June 2020 for 2020/2021 fiscal of \$244,311
 Area Rate collected for the Town of Shelburne Fire Truck has been paid to the Town of Shelburne
 Surplus of \$435,277 from 2019/2020 has been transferred to Operating Reserve
 Transfer from Budget 2020/2021 to Operating Reserve of \$72,249 has been completed
 Transfer from Budget 2020/2021 to Capital Reserve of \$303,079 has been completed

Projects completed from the reserves:

Curling Club \$10,000 - Gas Tax
 Asset Management \$7,821 April 2020

Comments to upcoming projects:

Building - CAO has been providing Council with updates
 Welkum Park - Director of Recreation indicated that upgrades are scheduled for next month
 Arena Compressor - Director of Recreation has indicated the Arena has not requested the funds to date
 Internet - Bell - first payment made \$513,142 in September 2020
 Marine Terminal - CAO no funds released to date for this fiscal
 Back up pump - CAO is working with the Public Works Manager

Fire Capital	\$ 75,850
S.P. Reserve	\$ 18,606
March 31, 2021 TOTAL	\$ 6,292,919

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

For the Period Ending Sep 2020

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date	
REVENUE					
TAXES					
ASSESSABLE PROPERTY	4,158,059.00	4,153,181.60	2,897.40	99.83	
COMMERCIAL	534,385.00	533,184.46	1,200.54	99.78	
RESOURCE	898,483.00	898,147.10	335.90	99.85	
AREA RATES	81,709.00	81,871.02	37.98	99.84	
BUSINESS PROPERTY	27,188.00	29,325.00	883.00	99.83	
OTHER TAXES	195,000.00	77,814.22	117,085.78	39.86	
TOTAL TAXES	5,812,784.00	5,490,283.40	122,400.60	97.82	(A)
FEDERAL GOVERNMENT AND AGENCIES					
GRANT IN LIEU	6,840.00	5,898.18	3.82	89.83	
FEDERAL GOVERNMENT AGENCIES	419.00	0.00	419.00	0.00	(B)
TOTAL FEDERAL GOVERNMENT AND AGENCIES	6,259.00	5,898.18	422.82	93.24	
PROVINCIAL GOVERNMENT AND AGENCIES					
PROVINCIAL GOVERNMENT	258,800.00	2,420.00	254,270.00	0.94	
PROVINCIAL GOVERNMENT AGENCIES	9,311.00	9,311.00	0.00	100.00	(C)
TOTAL PROVINCIAL GOVERNMENT AND AGENCIES	268,111.00	11,731.00	254,270.00	4.41	
FEDERAL GAS TAX CONTRIBUTION	0.00	0.00	0.00	0.00	
SALE OF SERVICES	1,048,780.00	448,875.33	598,804.67	42.83	(D)
RETURN ON INVESTMENT	40,000.00	8,972.39	30,027.61	24.83	(E)
UNCONDITIONAL TRANSFERS					
PROVINCIAL GOVERNMENT	87,818.00	32,484.00	55,334.00	36.97	(E)
TOTAL UNCONDITIONAL TRANSFERS	87,818.00	32,484.00	55,334.00	36.97	
OTHER TRANSFERS					
CGC FIRE DEPARTMENT DEBT SERVICE					
TRANSFER FROM CAPITAL RESERVE	0.00	0.00	0.00	0.00	

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
TRANSFER FROM SPECIAL PURPOSE RESERVE	20,703.00	20,684.43	39.57	99.87
LOAN PROCEEDS MFC TotL 2020 FIRE TRUCK	198,788.00	0.00	198,788.00	0.00
TRANSFER FROM OPERATING RESERVE	0.00	5,000.00	(5,000.00)	0.00
TRANSFER FROM GAS TAX RESERVE	1,009,438.00	523,142.55	486,295.45	51.63
TOTAL OTHER TRANSFERS	1,198,929.00	556,806.98	640,122.02	46.52
TOTAL REVENUE	8,255,571.00	8,566,169.28	1,689,401.72	79.42



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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
EXPENDITURES				
LEGISLATIVE				
WARDEN HONORARIUM	29,330.00	13,243.20	16,086.80	45.15
WARDEN EXPENSE				
DEPUTY WARDEN HONORARIUM	24,271.00	10,956.76	13,312.24	45.15
COUNCILLOR HONORARIUM	99,624.00	36,248.32	64,376.68	35.98
COUNCILLOR TRAVEL	21,050.00	9,519.24	11,530.76	45.22
ELECTIONS	20,000.00	15,737.88	4,262.32	78.69
UNSM FCM DUES	5,000.00	1,090.44	3,939.56	21.21
TOTAL LEGISLATIVE	199,275.00	85,767.84	113,507.36	43.04
ADMINISTRATIVE				
SALARY	298,400.00	109,253.83	159,146.37	40.71
BENEFITS	47,110.00	17,891.37	29,148.63	38.13
INFORMATION TECHNOLOGY	978,181.00	629,079.70	450,061.30	54.03
PROFESSIONAL DUES	1,215.00	980.29	234.71	80.69
INSURANCE	47,818.00	37,764.38	10,081.64	78.98
CONTRACTED ADMIN SERVICES	85,405.00	26,768.68	68,639.34	28.06
ADVERTISING	22,500.00	5,466.57	17,063.43	24.03
POSTAGE	20,000.00	9,118.39	10,880.61	45.80
OFFICE SUPPLIES	14,000.00	8,891.06	5,108.94	63.51
TELEPHONE	10,550.00	4,533.76	6,046.24	42.85
LEGAL SERVICES	30,000.00	4,080.37	25,939.63	13.60
STAFF RELATIONS	4,000.00	0.00	4,000.00	0.00
OTHER GENERAL ADMIN	15,000.00	2,389.27	12,630.73	15.80
OCCUPATIONAL HEALTH & SAFETY	500.00	302.29	197.71	60.48
TRAVEL	8,000.00	141.19	7,858.81	1.78
STAFF TRAINING	5,000.00	0.00	5,000.00	0.00
EMPLOYMENT ASSISTANCE PROGRAM	766.00	748.98	7.02	99.07
TOTAL ADMINISTRATIVE	1,869,443.00	757,968.69	812,074.11	40.58

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ACCT/UNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date	
TAXATION & ACCOUNTING					
SALARY	180,033.00	81,971.35	104,651.65	45.52	
BENEFITS	29,301.00	13,793.71	15,507.29	47.08	
AUDITING SERVICES	32,428.00	23,976.51	8,448.49	73.95	(N)
PROFESSIONAL DUES					
TRAVEL					
LOW INCOME TAX EXEMPTIONS	50,000.00	36,192.59	13,607.41	72.39	(O)
TAX EXEMPTIONS - COMMUNITY GROUPS	30,202.00	29,671.75	230.25	98.24	
ALLOWANCE FOR APPEALS	20,000.00	7,343.24	12,656.76	36.72	(P)
TAX SALE	60,724.00	7,151.03	53,572.97	11.78	
TOTAL TAXATION & ACCOUNTING	409,289.00	209,403.18	209,884.82	48.96	
BUILDING SERVICES					
COURT HOUSE - MAINTENANCE & REPAIRS	72,709.00	27,174.72	45,531.28	37.36	
COURT HOUSE - INSURANCE	4,555.00	4,981.00	(426.00)	109.35	
PUBLIC WORKS - MAINTENANCE & REPAIRS	9,000.00	3,438.06	5,563.94	38.18	
PUBLIC WORKS - UTILITIES	7,900.00	848.86	7,053.14	10.72	
PUBLIC WORKS-INSURANCE	4,754.00	6,837.00	(2,083.00)	143.82	
PUBLIC WORKS-VEHICLE	5,000.00	351.87	4,648.33	7.03	(Q)
TOTAL BUILDING SERVICES	103,915.00	43,627.31	60,287.69	41.98	
POLICE PROTECTION					
RCMP	737,184.00	368,072.00	370,222.00	49.78	
DNA	5,140.00	3,337.44	1,802.56	64.83	
LOCKUP	115,424.00	51,220.15	64,203.84	44.38	
TOTAL POLICE PROTECTION	857,758.00	421,629.60	436,228.40	49.14	
FIRE PROTECTION					
MUNICIPAL FIRE DEPARTMENT GRANTS	237,547.00	142,566.50	94,980.50	60.02	
SHELBURNE FIRE DEPARTMENT GRANT	104,200.00	28,750.15	75,449.85	27.59	
LOCKPORT FIRE DEPARTMENT GRANT	180,225.00	10,753.78	169,441.22	5.98	
FIRE EQUIP-COMPRESSOR REPAIRS	0.00	0.00	0.00	0.00	

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
CAPITAL ASSISTANCE TO FIRE DPS	35,000.00	37,224.31	(2,224.31)	106.38
FIRE PROTECTION - HYDRANTS	48,000.00	0.00	48,000.00	0.00
FIRE DEPARTMENT TRAINING & EQUIPMENT	0.00	0.00	0.00	0.00
DRY HYDRANTS	5,000.00	0.00	5,000.00	0.00
FIRE PROTECTION - INSURANCE	15,840.00	8,582.00	7,058.00	54.87
FIRE DEPARTMENT RADIO LICENSE	0.00	0.00	0.00	0.00
TOTAL FIRE PROTECTION	625,612.00	227,906.74	397,705.26	36.43
BY-LAW ENFORCEMENT				
SALARY AND BENEFITS	84,430.00	39,837.36	44,792.64	46.95
VEHICLE	8,000.00	2,132.40	5,867.60	26.66
TRAVEL	500.00	0.00	500.00	0.00
PROPERTY CLEAN UP	10,000.00	0.00	10,000.00	0.00
OTHER	5,708.00	476.15	5,229.85	8.34
TOTAL BY-LAW ENFORCEMENT	108,638.00	42,245.91	66,390.09	38.89
ROAD TRANSPORT				
STREET LIGHTING	142,373.00	59,319.70	83,053.30	41.68
CLASS J ROADS	34,390.00	17,199.00	17,194.00	50.00
TOTAL ROAD TRANSPORTATION	176,763.00	76,515.70	100,247.30	43.29
SEWAGE TREATMENT OPERATIONS				
SALARY & BENEFITS	76,118.00	38,227.69	40,690.34	48.28
TRAINING	2,000.00	0.00	2,000.00	0.00
OTHER	4,109.00	959.10	3,149.90	23.34
TOTAL SEWAGE TREATMENT OPERATIONS	82,227.00	39,186.79	46,040.24	44.01
SEWAGE TREATMENT				
SEWER MAINTENANCE	10,000.00	0.00	10,000.00	0.00
PUMPING STATION UTILITY	12,500.00	5,872.43	6,627.57	45.38
PUMPING STATION - MAINTENANCE AND REPAIR	5,000.00	1,781.48	3,238.54	35.23
PLANT - UTILITY	24,000.00	7,147.86	16,852.15	29.78

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
PLANT - MAINTENANCE AND REPAIR	22,000.00	11,915.58	10,084.44	54.18
TOTAL SEWAGE TREATMENT	73,500.00	26,497.30	47,002.70	36.05
ENVIRONMENTAL				
ADMINISTRATION	94,267.00	37,787.20	56,479.80	40.08
BUILDING INSPECTION	71,255.00	37,698.73	33,556.27	52.91
FIRE INSPECTION	18,116.00	0.00	18,116.00	0.00
WASTE DIVERSION	108,972.00	33,998.56	74,973.44	31.20
C&D OPERATION	212,056.00	144,692.60	67,363.40	68.23
SOLID WASTE	745,063.00	289,655.61	455,407.39	38.88
TOTAL ENVIRONMENTAL	1,249,749.00	543,730.60	706,018.40	43.51
WIND TURBINE				
MAINTENANCE	11,000.00	4,925.46	6,074.54	44.78
INSURANCE	2,577.00	1,436.00	1,141.00	55.72
TOTAL WIND TURBINE	13,577.00	6,361.46	7,215.54	46.85
COMMUNITY & ECONOMIC DEVELOPMENT				
LITTER ABATMENT	3,600.00	0.00	3,600.00	0.00
HEALTH CARE	60,000.00	2,738.54	57,261.46	4.56
ECONOMIC DEVELOPMENT	194,911.00	35,782.35	159,128.65	23.10
SENIOR SAFETY	11,073.00	0.00	11,073.00	0.00
ICSP IMPLEMENTATION	66,150.00	13,436.85	52,713.15	23.94
GRANTS TO ORGANIZATION	73,250.00	46,755.71	26,494.29	63.83
TOTAL COMMUNITY & ECONOMIC DEVELOPMENT	358,684.00	98,716.45	260,167.55	27.51
RECREATION & CULTURAL SERVICES				
SALARY	118,829.00	53,237.04	65,591.96	44.83
BENEFITS	19,198.00	7,602.00	11,596.00	41.16
TRAINING	2,500.00	0.00	2,500.00	0.00
SUMMER STAFF SALARY	65,519.00	24,510.72	41,008.28	37.41
SUMMER STAFF BENEFITS	4,080.00	1,683.07	2,396.93	41.27

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

For the Period Ending Sep 2020

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
SUMMER STAFF TRAVEL				
VEHICLE	3,500.00	959.16	2,540.84	27.40
MISCELLANEOUS	8,700.00	0.00	8,700.00	0.00
STAFF EXPENSES	2,000.00	377.47	1,622.53	18.87
SUMMER STAFF TRAINING	3,500.00	876.72	2,623.28	19.33
OFFICE EXPENSE	2,000.00	987.41	1,002.59	49.87
MEMBERSHIPS	800.00	45.34	754.66	5.67
GRANTS TO ORGANIZATION				
ADVERTISING	2,500.00	2,282.14	217.86	91.29
ADVISORY COMMITTEE	0.00	0.00	0.00	0.00
COMMUNITY USE COORD	10,000.00	0.00	10,000.00	0.00
PROGRAMS	23,000.00	8,092.37	16,907.63	26.49
TOTAL RECREATION & CULTURAL SERVICES	265,128.00	98,764.34	166,363.66	37.25
RECREATION AND PARKS FACILITIES				
FACILITIES DEVELOPMENT	14,000.00	225.94	13,774.06	1.61
SABI SERVICE AGREEMENT				
MAINTENANCE & EQUIPMENT	17,500.00	6,963.81	10,536.19	39.78
SHELBURNE COUNTY ARENA	46,300.00	0.00	46,300.00	0.00
TOTAL RECREATION AND PARKS FACILITIES	77,800.00	7,189.75	70,610.25	9.24
FISCAL SERVICES				
BANK CHARGE	6,500.00	2,073.73	4,426.27	31.60
PENSION FEE	500.00	0.00	500.00	0.00
PAYROLL FEE	1,000.00	0.00	1,000.00	0.00
LOANS	1,008.00	954.04	953.96	94.64
VALUATION ALLOWANCE	5,000.00	0.00	5,000.00	0.00
TRANSFERS TO SPECIAL PURPOSE RESERVE	47,308.00	47,271.02	37.98	99.92
TRANSFER TO GAS TAX RESERVE	0.00	0.00	0.00	0.00
TRANSFER TO CAPITAL RESERVE	303,078.00	303,079.00	0.00	100.00
TRANSFER TO OPERATING RESERVE	72,249.00	72,249.00	0.00	100.00
CAPITAL FROM OPERATING	8,884.00	8,884.00	0.00	100.00

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The Municipality of the District of Shelburne
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For the Period Ending Sep 2020

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ACCOUNT TITLE	2020/2021 Budget	2020/2021 YTD Actual	2020/2021 Bud Remain \$	2020/2021 % to Date
DISTRICT GRANT FUND	35,000.00	35,000.00	0.00	100.00
BOU WEST NOVA TRANSIT	10,000.00	0.00	10,000.00	0.00
TOTAL FISCAL SERVICES	491,429.00	489,510.79	21,918.21	85.84
CONDITIONAL TRANSERS				
CORRECTIONS	77,821.00	19,455.00	58,366.00	25.00
PUBLIC PROSECUTION	7,000.00	225.00	6,775.00	3.21
ASSESSMENT SERVICES	146,419.00	79,536.09	66,882.91	54.89
REGIONAL LIBRARY	29,400.00	22,050.00	7,350.00	75.00
REGIONAL SCHOOL BOARD	1,277,171.00	638,585.59	638,585.41	50.00
TOTAL CONDITIONAL TRANSERS	1,536,811.00	769,851.68	776,959.32	49.44
UNCONDITIONAL TRANSERS				
HOUSING AUTHORITY	12,823.00	0.00	12,823.00	0.00
AREA RATE	14,400.00	14,400.00	0.00	100.00
TOTAL UNCONDITIONAL TRANSERS	27,223.00	14,400.00	12,823.00	52.90
EMERGENCY MANAGEMENT				
SEARCH AND RESCUE	4,470.00	4,470.00	0.00	100.00
SHELBURNE COUNTY EMO	24,085.00	10,637.28	13,447.72	44.17
TOTAL EMERGENCY MANAGEMENT	28,555.00	15,107.28	13,447.72	52.91
TOTAL EXPENDITURES	8,255,571.00	3,931,681.63	4,323,889.37	47.62
SUMMARY				
TOTAL REVENUE	8,255,571.00	6,558,189.26	1,696,401.72	79.42
TOTAL EXPENDITURES	8,255,571.00	3,931,681.63	4,323,889.37	47.62
SURPLUS/(DEFICIT)	0.00	2,624,487.63	(2,624,487.65)	0.00