



**AGENDA**  
**Audit Committee Meeting**  
**Monday, December 7<sup>th</sup>, 2020**  
**6 p.m.**

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- 1) Call to Order
- 2) Approval of Agenda
- 3) Council Item
  - a) Auditors Management Letter
  - b) 6 Month Review-General Operating Budget
  - c) Capital Budget Review
- 4) Adjournment



**Belliveau Veinotte Inc.**  
CHARTERED PROFESSIONAL ACCOUNTANTS

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October 5, 2020

Town of Shelburne  
PO Box 670  
Shelburne, Nova Scotia  
B0T 1W0

**Attn: Ken Smith - Chief Administrative Officer**

Dear Mr. Smith:

As part of the terms of our engagement the systems of internal controls are reviewed. Further, any findings of areas where improvements would be desirable are recommended.

The following are areas where improvements should be considered. Please ensure that your staff each receives a copy of this letter so appropriate measures can be taken to implement the recommendations.

### **Port Authority**

The Town of Shelburne operates a Port Authority (the "Port"). The risk to the Town of managing the Port is very high, may be unwarranted, and mitigation should be considered. In late 2017 a severe windstorm caused substantial damage to the Port. During 2018 the insurance company for the Port cancelled the limited insurance coverage it had on the Port. We noted that liability insurance has since been obtained. In previous years, abandoned vessels have caused substantial expense to the Port resulting from vessels that have sunk while berthed at the wharf, to legal fees incurred to collect on amounts owing by the owners of these vessels.

The Town is also fortunate that the abandoned vessel that did sink did not impact any other vessel or the aquaculture site. Such third parties, if negatively impacted, might consider legal action against the Authority and/or the Town. The existing ownership structure may create an unnecessary exposure for both the Port Authority and the Town and its assets.

Continued operation of the wharf may result in Council having to raise property taxes to ensure the viability of the wharf.

Consideration by Council should also be given to the legal structure of the Port Authority. This should be undertaken in consultation with legal counsel to ensure that the desired administration, support, and operations are in keeping with the best interests of the Town while limiting associated potential risks.

### **Reserves**

As is the case with many small towns in Nova Scotia building up their reserves is a struggle. With a desire to keep Revenues comparable to previous years, allowing for inflation and ongoing expenses it is difficult for towns to increase their reserves. Council should make a diligent effort to increase both its Operating and Capital Reserves. We note that Council has a plan in place to increase its Capital Reserve each year. Council should make a strategic decision to increase its Operating Reserve each year as well.

### **Leases**

The Town has several leases with various tenants. At some point, a written lease agreement has been entered into by the Town and a tenant. However, over time, these written leases have not been updated in writing. Often, the lease agreement calls for an increase in the rent every year which has been followed, but years have elapsed since some of the agreements were signed and the terms of the agreements may have been changed verbally by the parties then involved. To avoid misunderstandings in the future, all leases should be updated periodically and signed by the Town and the Tenant. It is recommended that leases be signed regularly and on a recurring basis.

### **Remuneration and Expenses for Reportable Individuals**

Annually the Audit Committee must review the annual summary of Remuneration and Expenses for Reportable Individuals. For the Town of Shelburne, reportable individuals include Council and the CAO/Clerk. This review is to ensure remuneration agrees to the salary scales set out by Council, and that expenses are reasonable. As a committee you are also required to review the annual hospitality expenses, in the current year there were hospitality expenses incurred.

### **Documentation of Policies and Procedures**

The Town does not have documented policies and procedures for the various positions in the Town. The Town has experienced employee turnover in key management positions in previous years. As explained last year, we recommend the Town have written policies and procedures for all positions. When new employees are hired and/or a former employee is not available to train the new employee, there will be a record of what the policies and procedures are for the position. During the process of preparing the documentation improvements may be noted that allow staff to be more efficient in carrying out their responsibilities. Areas of weakness may be detected, and measures taken to better safeguard assets and to reduce the risk of loss. Such policies and procedures must be updated on a timely basis for changes in responsibilities. Management has started the process of documenting some of the policies and procedures. We encourage management to complete the project.

With the recent cutbacks in the budget and loss of employees, it is important to maintain a proper level of segregation of duties and controls, especially within the finance roles.

Mr. Ken Smith  
October 5, 2020  
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**Management of Financial and Town Data**

We identified a potential issue with regards to the storing of data for employees' computers. There is no formal policy in place outlining when backups are to be performed. In some cases, employees lack the necessary hardware to be able to properly store their data. This could lead to the loss of key information necessary for the accurate preparation and presentation of financial information.

With the uncertainties that have arisen over the past few months it is important to review policies and procedures for employees and ensure that these are documented. Strong IT controls are vital to ensure proper security of data.

It was also noted that the IT consultant used is a member of The Town Council. This represents a conflict of interest which could influence the decisions being made and staffs comfort in bringing forward concerns.

We thank you for this opportunity to serve you and encourage you to feel free to contact myself or our staff at any time you feel we may be of assistance.

Yours very truly,

*Belliveau Veinotte Inc.*

Paul Richardson, CPA, CA  
Partner

/dm

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**Town of Shelburne**  
Staff Report to Audit Committee– 6 Month Review General  
Operating  
December 7, 2020

**General Overview:**

The purpose of this report is to inform Audit Committee on pertinent financial information due to the newly Elected Council members.

**SIX MONTH REVIEW:**

The Town of Shelburne's fiscal year is from April 1<sup>st</sup> of one year to March 31<sup>st</sup> of the next year. This report is for the fiscal year 2020/21 fiscal year from April 1, 2020 to March 31, 2021. The fiscal period is the same for all municipal units.

**General –**

As of September 30, 2020, the Town has received 85.85% of the projected revenues for the year and expensed 41.41% of the projected expenses for the year.

**General Revenue Highlights -**

- Taxes have been issued for the year, this includes Sewer and Solid Waste charges. I have attached a spreadsheet showing a comparison of tax collection for the years 2019/20 and 20/21 as at October 31<sup>st</sup> of each year. You will note that the overall tax collection for both years is 85%. Due to COVID-19, the expectation was that municipal units would see a drastic reduction in the amount of taxes collected for 2020/21, but that does not seem to be the case for the Town of Shelburne. It is anticipated that the impact on tax collection will not be apparent until next fiscal year 2021/22.
- Federal Grants in Lieu not received as of September 30<sup>th</sup> but was received in October in the amount of \$8,756.46. The difference between the budgeted amount of \$9,152.00 and received is due to \$395.54 that was attributed to paving and deemed ineligible (has been noted for next budget calculation)
- Provincial Grants in Lieu not received as of report.
- Fire Services provided to Municipality of the District of Shelburne was invoiced in October and not received as of report.
- Penalties and Interest are lower due to no Interest charged from April to June due to Covid-19. Budget was reduced from 55,000 in 2019/20 to 43,000 this year. We have collected 23.38% of the 43,000 budgeted.
- Miscellaneous Revenue- Remembrance Day Wreaths revenue will be offset by invoice to be received for purchase of wreaths. Dock Street flowers revenue will be offset with expenses. There were donations of \$3,342.66 for the purchase of Dock Street flowers and all watering was done by volunteers. Total expense for Dock Street flowers was \$1,990.81 which leaves a total of \$1,351.85 in deferred revenue for Dock Street flowers to be used for next year. Garden Bench Project has revenue of \$1,172.30 which is deferred revenue

from last year and if not used will be transferred again to deferred revenue towards any future expenses for the Garden Bench Project.

- Capacity Grant (formerly known as Equalization Grant) from the province is at 25% with second payment received in November. Taken from Municipal Affairs website - **Municipal Financial Capacity Grant is a legislated unconditional operating grant to assist municipalities whose costs of delivering a core set of services exceed their ability to pay, when compared to similar municipalities. In addition, towns are provided with a \$50,000 Town Foundation Grant as recognition of the particular challenges they face due to local road responsibilities and assessment bases. Prior to 2019, the Municipal Financial Capacity Grant was called 'Equalization Grant'. The Municipal Grants Act (S.8, s.19A) provides for the payment of the Municipal Financial Capacity Grant and the Town Foundation Grant, which are in the form of unconditional transfers.** The Capacity Grant has been frozen since 2015/16.
- Provincial Fuel Tax Refund received in October.
- HST Offset budget was \$11,969 and received \$32,611.
- COVID-19 Wage Subsidy was a COVID initiative that was initially available for a period of twelve weeks from March 15, 2020 to June 6, 2020 that provided a subsidy of 75% of eligible remuneration paid by an eligible employer to a maximum of \$25,000. The Town has received \$17,697.35 through our payroll provider Ceridian. Under the criteria municipalities and local governments are not eligible for the subsidy. We will have an answer by year end if it is to be returned.
- Municipal Asset Management Program (MAMP)- There is a budgeted item of 17,844 that is being held in Deferred Revenue for an anticipated invoice from AIM (Atlantic Infrastructure Management Network who was in charge of the Asset Management Cohort program of which the Town of Shelburne was involved. We received funding from FCM for the program and are awaiting the final invoice from AIM
- Protective Services EMO-Civic numbering revenue of \$1,000 is usually received in January of each year but is expensed to the Municipality of the District of Shelburne as they are in charge of civic numbering for the Town of Shelburne.
- Transfer from Other Funds Own Reserves – Transfer from Operating Reserve to Balance Budget
- Transfer from Other Funds General Capital – Transfer from General Capital to assist in King St Centre upgrades.

### **General Expense Highlights –**

- General Government Services –
  - Acting CAO is reaching maximum budget and CAO is only at 30% percent of budgeted expenses as it was originally budgeted that the new CAO would start in November and actual start date is now early December.
  - Town Hall Water & Ins is over budget as insurance was budgeted at \$2,223. and actual came in at \$3,690. Total Insurance for the Town of Shelburne is lower than previous year, but each structure is costed by actual value and therefore there is lower expense in some and higher in others.
  - Town Hall Janitorial Supplies is over budget due to COVID-19.
  - Low Income Tax Exemption has a budget of \$15,000 and \$6,700 used as at September 30, 2020. There have been 40 applications approved.

-CDDIP-Commercial Development District Improvement Program refunds are done in the last quarter of the fiscal year. The program was established to provide assistance to owners of eligible property by providing an annual partial rebate on taxes paid by the owner if the owner has undertaken “development” of their property in the CDD. The rebates are designed to stimulate building construction and the expansion of the economy of the Town. There are two commercial properties in the program and one more is applying.

- Fire Protection Services-
  - SVFD Bunker Gear, SCBA and PPE, funds will be issued in November to the SVFD.
  - Water Supply and Hydrants, billed from Water to General in November.
  - Fire Stn. Water and Insurance will be over budget for year due to Insurance increase on Fire Hall/Community Ctr.
  - Mtc of Lafrance is over budget due to Insurance increase.
  - Communication Equip. (Truck Radio) will be overbudget for the year due to new members requiring pagers.
  - Truck and Equipment Insurance is over for the year.
- Public Works –
  - Mtc ½ Ton’03 Chev/Burgundy is over budget due to requiring ball joints and wheel bearings needing to be replaced. Will need to adjust budget for next year due to age of vehicle.
  - Traffic Lane Marking is overbudget for the year. Budgeted a 2% increase from last year, didn’t expect a 15%.
- Wastewater –
  - Wastewater Plant Operator spending more time at plant than budgeted.
  - Wastewater Plant Mtc will be overbudget for the year as plant still experiencing some issues. Purchase of sleeves necessary at a cost of \$6,565.82.
  - Mtc of Lines Labour is expecting to be over budget this year due to age and condition of lines.

*Overall Wastewater Budget is at 54.16%*

- Public Health/Welfare Services –
  - Medical Centre payment 2<sup>nd</sup> annual payment of four required to pay commitment of \$100,000 towards new Medical Clinic building.
  - MDS MPAL (Municipal Physical Activity Leader) is a cost shared program with the Town of Shelburne, Municipality of Shelburne, Town of Lockeport and Department of Health & Wellness. The aim is to raise awareness and increase participation in physical activity at a local level. The Town of Shelburne has administered the program for the last fourteen years and the Municipality of Shelburne has agreed to take over the administration in 2020/21. There may not be a need for the full commitment by all parties due to COVID-19.
  - Development Officer (Shared Services) is a new agreement with the Municipality for 2020/21 due to the departure of Darren Shupe, previous CAO who used to also hold the position of Development Officer. We will be billed by the Municipality for services of Development Officer that is now being done Andrew Goreham, Building Inspector.
- Facilities Management –
  - King St Ctr (Jan, Wtr, Ins) is over budget due to Insurance.
- Fiscal Services –

-Uncollectable Accounts has a budget of 25,000 and is in a credit position of \$16,555.10 due to a property redeemed from Tax Sale and uncollected taxes that were written off to the Tender process have been paid in the redemption process.  
-Capital Reserve budget of \$50,576 represents transfers as follows- \$11,847 for future balloon payment and \$38,729 transfer to Sewer Reserve.

Respectfully submitted,

Jane Crowell, Manager Finance

INTERIM TAX COLLECTION COMPARISON 2019/20 TO 2020/21 (COVID)

PROPERTY CLASS	19/20 INTERIM	COLLECTED BY DUE			20/21 INTERIM	COLLECTED BY DUE	
		DATE MAY 31/19	%			DATE JUNE 30/20	%
Residential	901,446.69	700,473.61	0.78	926,103.81	762,501.81	0.82	
Resource	14,848.28	5,715.37	0.38	14,708.43	10,876.61	0.74	
Commercial	435,134.74	220,825.90	0.51	434,029.93	368,153.47	0.85	
Forestry	9.50	9.50	1.00	14.25	14.25	1.00	
	<b>1,351,439.21</b>	<b>927,024.38</b>		<b>1,374,856.42</b>	<b>1,141,546.14</b>		

TAX COLLECTION COMPARISON 2019/20 TO 2020/21 (COVID)

PROPERTY CLASS	19/20 TAX BILLINGS	COLLECTED BY DUE			20/21 TAX BILLINGS	COLLECTED BY DUE	
		DATE OCT 31,2019	%			DATE OCT 31,2020	%
Residential	1,515,634.70	1,344,922.20	0.89	1,541,083.94	1,363,204.01	0.88	
Resource	24,989.86	20,853.39	0.83	24,514.00	19,582.31	0.80	
Commercial	727,697.88	645,128.86	0.89	723,383.32	686,484.12	0.95	
Forestry	23.75	22.25	0.94	23.75	23.75	1.00	
Sewer	334,107.80	224,065.85	0.67	336,057.80	200,010.67	0.60	
Solid Waste	256,635.70	199,454.76	0.78	257,490.00	193,329.23	0.75	
	<b>2,859,089.69</b>	<b>2,434,447.31</b>	<b>0.85</b>	<b>2,882,552.81</b>	<b>2,462,634.09</b>	<b>0.85</b>	

Town of Shelburne

Fiscal Year Period April 01,2020 To September 30,2020

FUND01 - TOWN GENERAL

Income & Expense Statement

account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
<b>INCM</b>	<b>REVENUE</b>						
1099	GENERAL OPERATING REVENUES						
1100	TAXES						
1105	ASSESSABLE PROPERTY RESIDENTIAL	\$ 924,899.05	\$ 616,184.89	\$1,541,083.94	\$ 1,543,146.00	\$ 2,062.06	99.87
I 01-1-11-1000							
I 01-1-11-2000	COMMERCIAL	434,029.93	289,353.39	\$723,383.32	723,383.00	(0.32)	100.00 **
I 01-1-11-5000	RESOURCE	14,708.43	9,805.57	\$24,514.00	23,789.00	(725.00)	103.05 **
I 01-1-11-5300	FOREST PROP TAX(LESS 50,000AC)	14.25	9.50	\$23.75	24.00	0.25	98.96
<b>Totals For: I105</b>		<b>1,373,651.66</b>	<b>915,353.35</b>	<b>2,289,005.01</b>	<b>2,290,342.00</b>	<b>1,336.99</b>	<b>99.94</b>
1115	BUSINESS PROPERTY BELL ALIANT	12,341.00	0.00	\$12,341.00	12,341.00	0.00	100.00
I 01-1-14-2000							
<b>Totals For: I115</b>		<b>12,341.00</b>	<b>0.00</b>	<b>12,341.00</b>	<b>12,341.00</b>	<b>0.00</b>	<b>100.00</b>
1120	OTHER TAXES DEED TRANSFER TAX	14,752.49	7,612.50	\$22,364.99	50,000.00	27,635.01	44.73
I 01-1-19-1000							
<b>Totals For: I120</b>		<b>14,752.49</b>	<b>7,612.50</b>	<b>22,364.99</b>	<b>50,000.00</b>	<b>27,635.01</b>	<b>44.73</b>
<b>Totals For: I100</b>		<b>1,400,745.15</b>	<b>922,965.85</b>	<b>2,323,711.00</b>	<b>2,352,683.00</b>	<b>28,972.00</b>	<b>98.77</b>
1125	GRANTS IN LIEU OF TAXES						
1130	FEDERAL GOVERNMENT GRANTS IN LIEU - FEDERAL	0.00	0.00	\$0.00	9,152.00	9,152.00	0.00
I 01-1-21-1000							
<b>Totals For: I130</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>9,152.00</b>	<b>9,152.00</b>	<b>0.00</b>
1135	PROVINCIAL GOVERNMENT GRANTS IN LIEU - PROVINCIAL	0.00	0.00	\$0.00	5,328.00	5,328.00	0.00
I 01-1-23-1000							
I 01-1-23-3000	FIRE PROTECTION	0.00	0.00	\$0.00	424.00	424.00	0.00
<b>Totals For: I135</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,752.00</b>	<b>5,752.00</b>	<b>0.00</b>
<b>Totals For: I125</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>14,904.00</b>	<b>14,904.00</b>	<b>0.00</b>
1142	SERVICES PROVIDED T'OTH GOV'T'S						
1144	OTHER LOCAL GOVERNMENT FIRE PROTECTION - MDS	0.00	0.00	\$0.00	75,450.00	75,450.00	0.00
I 01-1-33-4100							
<b>Totals For: I144</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,450.00</b>	<b>75,450.00</b>	<b>0.00</b>
<b>Totals For: I142</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>75,450.00</b>	<b>75,450.00</b>	<b>0.00</b>
1145	SALE OF SERVICES						
1160	WASTEWATER & SOLID WASTE SEWER CONNECTIONS	200.00	0.00	\$200.00	0.00	(200.00)	0.00
I 01-1-44-1100							
I 01-1-44-1200	SEWER CHARGE REVENUE	0.00	336,057.80	\$336,057.80	334,758.00	(1,299.80)	100.39 **
I 01-1-44-1400	SOLID WASTE CHARGE REVENUE	0.00	257,232.51	\$257,232.51	257,489.00	256.49	99.90
<b>Totals For: I160</b>		<b>200.00</b>	<b>593,290.31</b>	<b>593,490.31</b>	<b>592,247.00</b>	<b>(1,243.31)</b>	<b>100.21</b>
<b>Totals For: I145</b>		<b>200.00</b>	<b>593,290.31</b>	<b>593,490.31</b>	<b>592,247.00</b>	<b>(1,243.31)</b>	<b>100.21</b>
1165	OTHER REVENUE FROM OWN SOURCES						

Town of Shelburne

Fiscal Year Period April 01,2020 To September 30,2020

FUND01 - TOWN GENERAL

Income & Expense Statement

Printed: 3:45:57PM

11/16/2020

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
I 01-1-51-1000	LICENSES & PERMITS VENDOR PERMITS	0.00	200.00	\$200.00	0.00	(200.00)	0.00
I 01-1-51-5000	DEVELOPMENT PERMITS	140.00	40.00	\$180.00	200.00	20.00	90.00
I 01-1-51-5100	ZONING/COMFORT LETTERS	300.00	0.00	\$300.00	50.00	(250.00)	600.00 **
I 01-1-51-9000	OTHER	(1.72)	0.00	\$-1.72	0.00	1.72	0.00
<b>Totals For:</b>	<b>I170</b>	<b>438.28</b>	<b>240.00</b>	<b>678.28</b>	<b>250.00</b>	<b>(428.28)</b>	<b>271.31</b>
I 01-1-52-1000	FINES TRAFFIC VIOLATIONS-COURT FINES	4,578.75	1,015.55	\$5,594.30	15,000.00	9,405.70	37.30
<b>Totals For:</b>	<b>I175</b>	<b>4,578.75</b>	<b>1,015.55</b>	<b>5,594.30</b>	<b>15,000.00</b>	<b>9,405.70</b>	<b>37.30</b>
I 01-1-53-2000	RENTALS PROPERTIES	0.00	0.00	\$0.00	130.00	130.00	0.00
I 01-1-53-2100	KING STREET CENTRE	4,860.00	665.00	\$5,525.00	7,250.00	1,725.00	76.21
I 01-1-53-2200	GOC BUILDING	60,587.45	12,117.49	\$72,704.94	145,410.00	72,705.06	50.00
I 01-1-53-2300	GUILD HALL	1,425.00	0.00	\$1,425.00	0.00	(1,425.00)	0.00
I 01-1-53-2400	13 GEORGE ST	3,621.20	658.40	\$4,279.60	7,901.00	3,621.40	54.17
I 01-1-53-3100	COMM CTR-AUDITORIUM	350.00	150.00	\$500.00	0.00	(500.00)	0.00
I 01-1-53-3200	COMM CTR-FIREMEN'S ROOM	(75.00)	(25.00)	\$-100.00	0.00	100.00	0.00
<b>Totals For:</b>	<b>I180</b>	<b>70,768.65</b>	<b>13,565.89</b>	<b>84,334.54</b>	<b>160,691.00</b>	<b>76,356.46</b>	<b>52.48</b>
I 01-1-55-2000	RETURN ON INVESTMENT BANK INTEREST ON CURRENT ACCT	1,567.46	391.94	\$1,959.40	3,500.00	1,540.60	55.98
<b>Totals For:</b>	<b>I195</b>	<b>1,567.46</b>	<b>391.94</b>	<b>1,959.40</b>	<b>3,500.00</b>	<b>1,540.60</b>	<b>55.98</b>
I 01-1-56-2000	PENALTIES & INTEREST ON TAXES INTEREST	6,642.50	3,412.30	\$10,054.80	43,000.00	32,945.20	23.38
<b>Totals For:</b>	<b>I200</b>	<b>6,642.50</b>	<b>3,412.30</b>	<b>10,054.80</b>	<b>43,000.00</b>	<b>32,945.20</b>	<b>23.38</b>
I 01-1-59-1000	MISCELLANEOUS OTHER REVENUE	4,920.91	32,042.74	\$36,963.65	83,360.00	46,396.35	44.34
I 01-1-59-1001	ROUNDING ACCT-CSH TRNS	(0.09)	(0.02)	\$-0.11	0.00	0.11	0.00
I 01-1-59-1005	REMEMBRANCE DAY WREATHS	1,850.00	490.00	\$2,340.00	0.00	(2,340.00)	0.00
I 01-1-59-1006	DOCK STREET FLOWERS	3,342.66	(1,351.85)	\$1,990.81	0.00	(1,990.81)	0.00
I 01-1-59-1010	GARDEN BENCH PROJECT	1,172.30	0.00	\$1,172.30	0.00	(1,172.30)	0.00
I 01-1-59-1350	SHELVB CELEBRATES CHRISTMAS	1,608.94	0.00	\$1,608.94	0.00	(1,608.94)	0.00
<b>Totals For:</b>	<b>I205</b>	<b>12,894.72</b>	<b>31,180.87</b>	<b>44,075.59</b>	<b>83,360.00</b>	<b>39,284.41</b>	<b>52.87</b>
<b>Totals For:</b>	<b>I165</b>	<b>96,890.36</b>	<b>49,806.55</b>	<b>146,696.91</b>	<b>305,801.00</b>	<b>159,104.09</b>	<b>47.97</b>
I 01-1-62-8300	UNCONDITIONAL TRANS FR GOVTS PROVINCIAL GOVERNMENT CAPACITY GRANT(FRMLY EQLZATION)	89,911.00	0.00	\$89,911.00	359,645.00	269,734.00	25.00

Town of Shelburne

Fiscal Year Period April 01,2020 To September 30,2020

FUND01 - TOWN GENERAL

Income & Expense Statement

Printed: 3:45:57PM 11/16/2020

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
I 01-1-62-8600	PROV FUEL TAX REFUND	0.00	0.00	\$0.00	1,553.00	1,553.00	0.00
I 01-1-62-8800	HST OFFSET	32,611.00	0.00	\$32,611.00	11,969.00	(20,642.00)	272.46 **
<b>Totals For: I215</b>		<b>122,522.00</b>	<b>0.00</b>	<b>122,522.00</b>	<b>373,167.00</b>	<b>250,645.00</b>	<b>32.83</b>
<b>Totals For: I210</b>		<b>122,522.00</b>	<b>0.00</b>	<b>122,522.00</b>	<b>373,167.00</b>	<b>250,645.00</b>	<b>32.83</b>
I225	COND. TRANS. FR. FED & PROV GT						
I230	FEDERAL GOVERNMENT						
I 01-1-71-1130	COVID 19 - WAGE SUBSIDY	17,697.35	0.00	\$17,697.35	0.00	(17,697.35)	0.00
I 01-1-71-3450	MUN ASSET MNGMNT PROG(MAMP)	0.00	0.00	\$0.00	17,844.00	17,844.00	0.00
<b>Totals For: I230</b>		<b>17,697.35</b>	<b>0.00</b>	<b>17,697.35</b>	<b>17,844.00</b>	<b>146.65</b>	<b>99.18</b>
I245	PROTECTIVE SERVICES						
I 01-1-75-2300	EMO-CIVIC NUMBERING	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
<b>Totals For: I245</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,000.00</b>	<b>1,000.00</b>	<b>0.00</b>
I276	COND. TRNSFRS-OTH LOCAL GOVTS						
I 01-1-89-9100	MDS -FUNDING(VIC & MPAL)	0.00	0.00	\$0.00	500.00	500.00	0.00
<b>Totals For: I276</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>500.00</b>	<b>500.00</b>	<b>0.00</b>
<b>Totals For: I225</b>		<b>17,697.35</b>	<b>0.00</b>	<b>17,697.35</b>	<b>19,344.00</b>	<b>1,646.65</b>	<b>91.49</b>
I280	OTHER TRANSFERS-COLL FOR GOVT						
I 01-1-92-1000	TRANS FROM OTHER FUNDS(OWN RES)	0.00	3,621.00	\$3,621.00	3,621.00	0.00	100.00
I 01-1-92-2000	TRF FRM OTH FUNDS-GENERAL CAP	0.00	5,378.00	\$5,378.00	5,378.00	0.00	100.00
<b>Totals For: I280</b>		<b>0.00</b>	<b>8,999.00</b>	<b>8,999.00</b>	<b>8,999.00</b>	<b>0.00</b>	<b>100.00</b>
<b>Totals For: I099</b>		<b>1,638,054.86</b>	<b>1,575,061.71</b>	<b>3,213,116.57</b>	<b>3,742,595.00</b>	<b>529,478.43</b>	<b>85.85</b>
<b>Totals For: INCM</b>		<b>1,638,054.86</b>	<b>1,575,061.71</b>	<b>3,213,116.57</b>	<b>3,742,595.00</b>	<b>529,478.43</b>	<b>85.85</b>

Town of Shelburne

Fiscal Year Period April 01,2020 To September 30,2020

FUND01 - TOWN GENERAL

Income & Expense Statement

account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
<b>EXPN</b>	<b>EXPENSES</b>						
E099	GENERAL OPERATING EXPENSES						
E100	GENERAL GOVERNMENT SERVICES						
E105	LEGISLATIVE						
E110	MAYOR						
E 01-2-21-1110	STIPEND	\$9,379.60	\$1,875.92	\$11,255.52	\$22,511.00	\$ 11,255.48	50.00
E 01-2-21-1120	TRAVEL & EXPENSES	184.75	36.95	\$221.70	1,000.00	778.30	22.17
E 01-2-21-1130	HEALTH PLAN/CPP	1,264.89	271.23	\$1,536.12	3,260.00	1,723.88	47.12
	<b>Totals For: E110</b>	<b>10,829.24</b>	<b>2,184.10</b>	<b>13,013.34</b>	<b>26,771.00</b>	<b>13,757.66</b>	<b>48.61</b>
E115	COUNCIL						
E 01-2-21-1310	STIPEND	23,448.75	4,689.75	\$28,138.50	56,277.00	28,138.50	50.00
E 01-2-21-1320	TRAVEL & EXPENSES	0.00	0.00	\$0.00	500.00	500.00	0.00
E 01-2-21-1330	HEALTH PLAN/CPP	2,310.56	499.12	\$2,809.68	6,796.00	3,986.32	41.34
	<b>Totals For: E115</b>	<b>25,759.31</b>	<b>5,188.87</b>	<b>30,948.18</b>	<b>63,573.00</b>	<b>32,624.82</b>	<b>48.68</b>
E116	COMMITTEE EXPENSE						
E 01-2-21-1410	COUNCIL COMMITTEE	0.00	0.00	\$0.00	500.00	500.00	0.00
E 01-2-21-2127	OTHER COMMITTEE EXPENSE	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
	<b>Totals For: E116</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>
E118	OTHER LEGISLATIVE						
E 01-2-21-9100	ELECTIONS, PLEBISCITES	4,538.88	1,172.60	\$5,711.48	27,000.00	21,288.52	21.15
E 01-2-21-9400	NSFM DUES	0.00	0.00	\$0.00	2,245.00	2,245.00	0.00
	<b>Totals For: E118</b>	<b>4,538.88</b>	<b>1,172.60</b>	<b>5,711.48</b>	<b>29,245.00</b>	<b>23,533.52</b>	<b>19.53</b>
	<b>Totals For: E105</b>	<b>41,127.43</b>	<b>8,545.57</b>	<b>49,673.00</b>	<b>121,089.00</b>	<b>71,416.00</b>	<b>41.02</b>
E119	ADMINISTRATION & FINANCE						
E120	CAO						
E 01-2-21-2100	ACTING CAO	23,634.00	6,656.00	\$30,290.00	32,688.00	2,398.00	92.66
E 01-2-21-2110	CAO	17,616.30	0.00	\$17,616.30	58,619.00	41,002.70	30.05
E 01-2-21-2125	TOWN CLERK/SPECIAL PROJ MNGR	19,645.80	3,453.55	\$23,099.35	43,500.00	20,400.65	53.10
E 01-2-21-2170	CAO EXPENSES	1,333.04	408.07	\$1,741.11	4,000.00	2,258.89	43.53
	<b>Totals For: E120</b>	<b>62,229.14</b>	<b>10,517.62</b>	<b>72,746.76</b>	<b>138,807.00</b>	<b>66,060.24</b>	<b>52.41</b>
E121	ADMINISTRATION						
E 01-2-21-2111	HR MNGR/ADMIN	21,464.17	4,167.80	\$25,631.97	54,182.00	28,550.03	47.31
E 01-2-21-2124	CSR/ADMIN	1,705.34	0.00	\$1,705.34	1,706.00	0.66	99.96
	<b>Totals For: E121</b>	<b>23,169.51</b>	<b>4,167.80</b>	<b>27,337.31</b>	<b>55,888.00</b>	<b>28,550.69</b>	<b>48.91</b>
E122	FINANCE						
E 01-2-21-2113	FINANCE MANAGER	23,016.63	4,469.22	\$27,485.85	58,100.00	30,614.15	47.31
E 01-2-21-2126	FINANCE OFFICER	15,609.65	3,031.00	\$18,640.65	39,403.00	20,762.35	47.31

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FUND01 - TOWN GENERAL

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
	<b>Totals For: E122</b>	<b>38,626.28</b>	<b>7,500.22</b>	<b>46,126.50</b>	<b>97,503.00</b>	<b>51,376.50</b>	<b>47.31</b>
	E123 BENEFITS						
E 01-2-21-2123	EMPLOYER EI, CPP	8,173.27	1,219.06	\$9,392.33	17,820.00	8,427.67	52.71
E 01-2-21-2130	EMPLOYER PENSION	7,240.75	1,126.40	\$8,367.15	16,035.00	7,667.85	52.18
E 01-2-21-2140	UNION DUES	(507.15)	0.00	\$-507.15	0.00	507.15	0.00
E 01-2-21-2150	HEALTH PLAN	3,814.19	543.21	\$4,357.40	11,317.00	6,959.60	38.50
E 01-2-21-2152	WORKERS COMPENSATION	2,256.59	374.60	\$2,631.19	4,395.00	1,763.81	59.87
E 01-2-21-2155	SICK LEAVE EXPENSE	0.00	0.00	\$0.00	2,000.00	2,000.00	0.00
E 01-2-21-2156	VACATION PAY EXPENSE	0.00	0.00	\$0.00	4,000.00	4,000.00	0.00
	<b>Totals For: E123</b>	<b>20,977.65</b>	<b>3,263.27</b>	<b>24,240.92</b>	<b>55,567.00</b>	<b>31,326.08</b>	<b>43.62</b>
	E124 TRAINING						
E 01-2-21-2171	STAFF EXPENSES	0.00	0.00	\$0.00	500.00	500.00	0.00
E 01-2-21-2172	STAFF TRAINING	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
	<b>Totals For: E124</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,500.00</b>	<b>1,500.00</b>	<b>0.00</b>
	E125 TOWN HALL EXPENSE						
E 01-2-21-2114	MAINTENANCE & REPAIRS	79.33	169.37	\$248.70	2,500.00	2,251.30	9.95
E 01-2-21-2115	LIGHT & FUEL	1,652.67	377.88	\$2,030.55	15,164.00	13,133.45	13.39
E 01-2-21-2116	WATER & INS	133.39	3,690.00	\$3,823.39	3,143.00	(680.39)	121.65 **
E 01-2-21-2117	JANITORIAL WAGES	2,820.80	564.16	\$3,384.96	6,588.00	3,203.04	51.38
E 01-2-21-2118	JANITORIAL SUPPLIES	492.98	0.00	\$492.98	250.00	(242.98)	197.19 **
	<b>Totals For: E125</b>	<b>5,179.17</b>	<b>4,801.41</b>	<b>9,980.58</b>	<b>27,645.00</b>	<b>17,664.42</b>	<b>36.10</b>
	E131 GENERAL GOV'T SERVICES						
E 01-2-21-2495	ASSESSMENT CST RECOVERY	13,654.04	0.00	\$13,654.04	27,308.00	13,653.96	50.00
E 01-2-21-9500	GRANTS TO ORGANIZATIONS	11,288.00	0.00	\$11,288.00	35,033.00	23,745.00	32.22
	<b>Totals For: E131</b>	<b>24,942.04</b>	<b>0.00</b>	<b>24,942.04</b>	<b>62,341.00</b>	<b>37,398.96</b>	<b>40.01</b>
	E135 ADMINISTRATION EXPENSE						
E 01-2-21-2120	LEGAL SERVICES	1,647.72	699.22	\$2,346.94	27,000.00	24,653.06	8.69
E 01-2-21-2122	AUDIT SERVICES	0.00	0.00	\$0.00	35,000.00	35,000.00	0.00
E 01-2-21-2210	OFFICE SOFTWARE LICENSES	8,501.92	594.96	\$9,096.88	11,200.00	2,103.12	81.22
E 01-2-21-2510	OFFICE SUPPLIES	4,785.72	802.00	\$5,587.72	7,500.00	1,912.28	74.50
E 01-2-21-2511	TELEPHONE/INTERNET	3,096.55	796.12	\$3,892.67	8,440.00	4,547.33	46.12
E 01-2-21-2512	ADVERTISING	1,125.08	1,099.95	\$2,225.03	7,314.00	5,088.97	30.42
E 01-2-21-2513	OFFICE EQUIPMENT	2,564.70	361.21	\$2,925.91	7,500.00	4,574.09	39.01
	<b>Totals For: E135</b>	<b>21,721.69</b>	<b>4,353.46</b>	<b>26,075.15</b>	<b>103,954.00</b>	<b>77,878.85</b>	<b>25.08</b>
	E140 OTHER ADMINISTRATION EXPENSE						
E 01-2-21-2514	WATER WAGES & BNFTS	27,914.54	(27,914.54)	\$0.00	0.00	0.00	0.00

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Income & Expense Statement

account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
E 01-2-21-2515	CEMETERY WAGES & BNFTS	5,283.58	(5,283.58)	\$0.00	0.00	0.00	0.00
E 01-2-21-9112	ASSET MANAGEMENT INITIATIVES	0.00	0.00	\$0.00	17,844.00	17,844.00	0.00
E 01-2-21-9300	PUBLIC LIABILITY INSURANCE	142,858.37	(100,106.00)	\$42,752.37	42,680.00	(72.37)	100.17 **
E 01-2-21-9306	INS-MISC COMP DATA & MEDIA	0.00	1,440.00	\$1,440.00	1,440.00	0.00	100.00
E 01-2-21-9307	INS-MISC RENTAL INCOME	0.00	1,387.00	\$1,387.00	1,387.00	0.00	100.00
E 01-2-21-9308	INS-SERV FEE ENGINEERING	0.00	5,000.00	\$5,000.00	5,000.00	0.00	100.00
E 01-2-21-9309	INS-CRIME	0.00	2,700.00	\$2,700.00	2,700.00	0.00	100.00
E 01-2-21-9900	OTHER GENERAL ADMIN SERVICES	1,206.82	21.88	\$1,228.70	9,500.00	8,271.30	12.93
<b>Totals For: E140</b>		<b>177,263.31</b>	<b>(122,755.24)</b>	<b>54,508.07</b>	<b>80,551.00</b>	<b>26,042.93</b>	<b>67.67</b>
<b>Totals For: E119</b>		<b>374,108.79</b>	<b>(88,151.46)</b>	<b>285,957.33</b>	<b>623,756.00</b>	<b>337,798.67</b>	<b>45.84</b>
E 01-2-21-2430	TAXATION LOW INCOME TAX EXEMPTION	0.00	6,700.00	\$6,700.00	15,000.00	8,300.00	44.67
E 01-2-21-2435	TAX EXEMPTIONS	26,500.21	17,666.95	\$44,167.16	44,167.00	(0.16)	100.00 **
E 01-2-21-2436	CDDIP-COMM DEV DIST IMP PRGRM	0.00	0.00	\$0.00	1,973.00	1,973.00	0.00
<b>Totals For: E130</b>		<b>26,500.21</b>	<b>24,366.95</b>	<b>50,867.16</b>	<b>61,140.00</b>	<b>10,272.84</b>	<b>83.20</b>
E 01-2-21-9971	DEBT CHARGES INTEREST-SHORT TERM BORROWING GENERAL OPER INT(O/D)	0.00	0.00	\$0.00	5,000.00	5,000.00	0.00
<b>Totals For: E143</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>5,000.00</b>	<b>5,000.00</b>	<b>0.00</b>
E 01-2-21-9976	INTEREST ON LTD DEBENTURE INTEREST	468.31	0.00	\$468.31	3,626.00	3,157.69	12.92
E 01-2-21-9978	OTH DEBT CHRGS-BNK S/C,ETC	2,735.48	495.81	\$3,231.29	10,000.00	6,768.71	32.31
<b>Totals For: E144</b>		<b>3,203.79</b>	<b>495.81</b>	<b>3,699.60</b>	<b>13,626.00</b>	<b>9,926.40</b>	<b>27.15</b>
<b>Totals For: E142</b>		<b>3,203.79</b>	<b>495.81</b>	<b>3,699.60</b>	<b>18,626.00</b>	<b>14,926.40</b>	<b>19.86</b>
E 01-2-22-1300	PROTECTIVE SERVICES POLICE PROTECTION CRIME INV,PREV & PROT SVS RCMP	141,658.14	0.00	\$141,658.14	553,972.00	412,313.86	25.57
E 01-2-22-1305	DEPT. OF JUSTICE (RCMP SERV.)	63,126.00	0.00	\$63,126.00	126,253.00	63,127.00	50.00
E 01-2-22-1310	RCMP SECRETARY	13,402.95	2,821.66	\$16,224.61	36,682.00	20,457.39	44.23
E 01-2-22-1311	EMPLOYER EI, CPP	996.07	196.42	\$1,192.49	2,554.00	1,361.51	46.69
E 01-2-22-1312	EMPLOYER PENSION	0.00	0.00	\$0.00	2,935.00	2,935.00	0.00
E 01-2-22-1313	HEALTH PLAN	143.95	29.91	\$173.86	2,693.00	2,519.14	6.46
E 01-2-22-1700	WORKERS COMPENSATION	247.55	48.54	\$296.09	631.00	334.91	46.92
<b>Totals For: E150</b>		<b>219,574.66</b>	<b>3,096.53</b>	<b>222,671.19</b>	<b>725,720.00</b>	<b>503,048.81</b>	<b>30.68</b>
E 01-2-22-9100	OTHER PROTECTIVE SERVICES EMERGENCY MEASURES	2,170.85	434.17	\$2,605.02	6,210.00	3,604.98	41.95

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FUND01 - TOWN GENERAL

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
	<b>Totals For: E170</b>	<b>2,170.85</b>	<b>434.17</b>	<b>2,605.02</b>	<b>6,210.00</b>	<b>3,604.98</b>	<b>41.95</b>
	E172 DEBT CHARGES						
	E173 INTEREST ON LTD						
E 01-2-22-9976	DEBENTURE INTEREST	1,613.83	0.00	\$1,613.83	3,158.00	1,544.17	51.10
	<b>Totals For: E173</b>	<b>1,613.83</b>	<b>0.00</b>	<b>1,613.83</b>	<b>3,158.00</b>	<b>1,544.17</b>	<b>51.10</b>
	<b>Totals For: E172</b>	<b>1,613.83</b>	<b>0.00</b>	<b>1,613.83</b>	<b>3,158.00</b>	<b>1,544.17</b>	<b>51.10</b>
	<b>Totals For: E145</b>	<b>223,359.34</b>	<b>3,530.70</b>	<b>226,890.04</b>	<b>735,088.00</b>	<b>508,197.96</b>	<b>30.87</b>
	<b>Totals For: E100</b>	<b>668,299.56</b>	<b>(51,212.43)</b>	<b>617,087.13</b>	<b>1,559,699.00</b>	<b>942,611.87</b>	<b>39.56</b>
	E145 PROTECTIVE SERVICES						
	E155 BY-LAW ENFORCEMENT						
E 01-2-22-2900	BY-LAW ENFORCEMENT OFFICER	0.00	0.00	\$0.00	4,934.00	4,934.00	0.00
E 01-2-22-2910	EMPLR EI, CPP	0.00	0.00	\$0.00	350.00	350.00	0.00
E 01-2-22-2920	EMPLR PENSION	164.82	30.36	\$195.18	395.00	199.82	49.41
E 01-2-22-2930	HEALTH PLAN	97.44	21.55	\$118.99	300.00	181.01	39.66
E 01-2-22-2931	WORKERS COMP	0.00	0.00	\$0.00	85.00	85.00	0.00
E 01-2-22-2940	BY LAW OFFICER EXP	0.00	0.00	\$0.00	100.00	100.00	0.00
	<b>Totals For: E155</b>	<b>262.26</b>	<b>51.91</b>	<b>314.17</b>	<b>6,164.00</b>	<b>5,849.83</b>	<b>5.10</b>
	E165 FIRE PROTECTION						
E 01-2-22-4100	ADM - WORKER'S COMPENSATION	818.00	1,092.00	\$1,910.00	4,200.00	2,290.00	45.48
E 01-2-22-4110	(OHS) OCCUPATIONAL HEALTH & SAFETY	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
E 01-2-22-4200	FIRE (VOL FORCE ALLOWANCE)	4,545.51	0.00	\$4,545.51	5,500.00	954.49	82.65
E 01-2-22-4210	SVFD-BUNKER GEAR, SCBA, PPE	0.00	0.00	\$0.00	20,400.00	20,400.00	0.00
E 01-2-22-4220	SUPLIES - OTHER	0.00	0.00	\$0.00	298.00	298.00	0.00
E 01-2-22-4300	FIRE ALARM SYSTEMS-DISPATCH	1,042.85	208.57	\$1,251.42	2,553.00	1,301.58	49.02
E 01-2-22-4500	WATER SUPPLY AND HYDRANTS	0.00	0.00	\$0.00	84,623.00	84,623.00	0.00
E 01-2-22-4510	WATER SUPP & HYDTS-FIRE WELLS	0.00	0.00	\$0.00	500.00	500.00	0.00
E 01-2-22-4600	TRAINING	0.00	0.00	\$0.00	2,000.00	2,000.00	0.00
E 01-2-22-4700	FIRE STATION AND BUILDINGS	4,124.67	1,891.50	\$6,016.17	29,951.00	23,934.83	20.09
E 01-2-22-4710	FIRE STN- WATER, INS	628.09	6,045.50	\$6,673.59	7,274.00	600.41	91.75
E 01-2-22-4800	MAINTENANCE OF EQUIPMENT	1,752.45	1,058.38	\$2,810.83	10,000.00	7,189.17	28.11
E 01-2-22-4810	MAINTENANCE OF TRUCKS	883.84	132.48	\$1,016.32	22,650.00	21,633.68	4.49
E 01-2-22-4811	MTC. OF BOAT	32.97	0.00	\$32.97	2,000.00	1,967.03	1.65
E 01-2-22-4812	MTC. OF ATV	65.16	377.00	\$442.16	1,000.00	557.84	44.22
E 01-2-22-4813	MTC. OF LAFRANCE	0.00	385.00	\$385.00	141.00	(244.00)	273.05 **
E 01-2-22-4820	COMMUNICATION EQUIP-TRK RADIO	2,537.21	4,020.18	\$6,557.39	6,000.00	(557.39)	109.29 **

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
E 01-2-22-4910	TRUCK & EQUIPMENT INSURANCE	0.00	13,758.00	\$13,758.00	12,000.00	(1,758.00)	114.65 **
<b>Totals For:</b>	<b>E165</b>	<b>16,430.75</b>	<b>28,968.61</b>	<b>45,399.36</b>	<b>212,090.00</b>	<b>166,690.64</b>	<b>21.41</b>
E168	SHARED SERVICES						
E 01-2-22-9200	FIRE INSPECTION	4,645.15	929.03	\$5,574.18	11,149.00	5,574.82	50.00
E 01-2-26-1500	BLDG INSP-SHARED SERVICES	4,272.75	854.55	\$5,127.30	10,255.00	5,127.70	50.00
<b>Totals For:</b>	<b>E168</b>	<b>8,917.90</b>	<b>1,783.58</b>	<b>10,701.48</b>	<b>21,404.00</b>	<b>10,702.52</b>	<b>50.00</b>
<b>Totals For:</b>	<b>E145</b>	<b>25,610.91</b>	<b>30,804.10</b>	<b>56,415.01</b>	<b>239,658.00</b>	<b>183,242.99</b>	<b>23.54</b>
E175	PUBLIC WORKS						
E180	ADMINISTRATION						
E181	WAGES & BENEFITS						
E 01-2-23-1100	WORKER'S COMPENSATION	1,558.88	227.93	\$1,786.81	3,807.00	2,020.19	46.93
E 01-2-23-1110	EMPLOYER(UIC/ CPP)	6,421.68	936.68	\$7,358.36	15,316.00	7,957.64	48.04
E 01-2-23-1120	EMPLOYER(PENSION)	4,203.53	858.64	\$5,062.17	13,100.00	8,037.83	38.64
E 01-2-23-1130	HEALTH PLAN	4,163.99	951.55	\$5,115.54	11,985.00	6,869.46	42.68
E 01-2-23-2105	OPERATIONS MNGR-WAGES	12,907.62	0.00	\$12,907.62	12,870.00	(37.62)	100.29 **
E 01-2-23-2120	P/W - WAGES	76,363.10	13,291.13	\$89,654.23	177,124.00	87,469.77	50.62
E 01-2-23-2125	TRAINING	598.90	0.00	\$598.90	2,735.00	2,136.10	21.90
<b>Totals For:</b>	<b>E181</b>	<b>106,217.70</b>	<b>16,265.93</b>	<b>122,483.63</b>	<b>236,937.00</b>	<b>114,453.37</b>	<b>51.69</b>
<b>Totals For:</b>	<b>E180</b>	<b>106,217.70</b>	<b>16,265.93</b>	<b>122,483.63</b>	<b>236,937.00</b>	<b>114,453.37</b>	<b>51.69</b>
E182	OTHER						
E 01-2-23-1210	SURVEYING	0.00	0.00	\$0.00	8,519.00	8,519.00	0.00
E 01-2-23-1220	CELL PHONES - PUBLIC WORKS	863.56	182.27	\$1,045.83	1,834.00	788.17	57.02
E 01-2-23-1900	OTHER-OFF.SUPP,PSTG,ADS.ETC	0.00	0.00	\$0.00	900.00	900.00	0.00
<b>Totals For:</b>	<b>E182</b>	<b>863.56</b>	<b>182.27</b>	<b>1,045.83</b>	<b>11,253.00</b>	<b>10,207.17</b>	<b>9.29</b>
E185	GENERAL EQUIPMENT						
E 01-2-23-1380	FUELS	5,839.67	844.06	\$6,683.73	13,000.00	6,316.27	51.41
E 01-2-23-1385	INSURANCE-TRUCKS,LDR,BCKHOE,ETC	0.00	5,310.00	\$5,310.00	10,000.00	4,690.00	53.10
E 01-2-23-1391	COMMERCIAL CARRIER FEE	0.00	0.00	\$0.00	66.00	66.00	0.00
E 01-2-23-1400	SUPPLIES, SMALL TOOLS & EQUIP	1,183.09	0.00	\$1,183.09	6,000.00	4,816.91	19.72
E186	EQUIPMENT MTC						
E 01-2-23-1310	MAINTENANCE OF LOADER	0.00	54.51	\$54.51	1,108.00	1,053.49	4.92
E 01-2-23-1330	MAINTENANCE OF BACKHOE	168.40	21.99	\$190.39	4,000.00	3,809.61	4.76
E 01-2-23-1335	MTC- '15 KIOTI TRACTOR	0.00	7.30	\$7.30	632.00	624.70	1.16
E 01-2-23-1345	MTC 3 TON-2011	4,469.67	22.93	\$4,492.60	5,156.00	663.40	87.13
E 01-2-23-1346	'99 5 TON WHITE TRUCK	0.00	7.30	\$7.30	5,841.00	5,833.70	0.12
E 01-2-23-1347	2011 1/2 TN FORD-BLUE	0.00	229.00	\$229.00	346.00	117.00	66.18

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E 01-2-23-1351	MTC-1 TN TRK-DODGE'09	0.00	326.76	\$326.76	5,000.00	4,673.24	6.54
E 01-2-23-1352	MTC 1/2 TN'09 FORD SILVER	26.07	509.38	\$535.45	561.00	25.55	95.45
E 01-2-23-1360	MTC 1/2 TN'03 CHV/BRGNDY	1,066.88	229.00	\$1,295.88	405.00	(890.88)	319.97 **
E 01-2-23-1370	MTC OF SKIDSTEER	0.00	5.04	\$5.04	1,545.00	1,539.96	0.33
E 01-2-23-1375	MTC OF SMALL EQUIP	801.52	65.54	\$867.06	1,585.00	717.94	54.70
E 01-2-23-2365	MTC SNOW REMVL EQUIP	0.00	0.00	\$0.00	1,749.00	1,749.00	0.00
<b>Totals For: E186</b>		<b>6,532.54</b>	<b>1,478.75</b>	<b>8,011.29</b>	<b>27,928.00</b>	<b>19,916.71</b>	<b>28.69</b>
<b>Totals For: E185</b>		<b>13,555.30</b>	<b>7,632.81</b>	<b>21,188.11</b>	<b>56,994.00</b>	<b>35,805.89</b>	<b>37.18</b>
E190	BUILDINGS						
E 01-2-23-1510	PW BLDNG(OPERATIONS)	1,561.15	364.04	\$1,925.19	7,917.00	5,991.81	24.32
E 01-2-23-1511	PW BLDG - WATER/INSURANCE	123.39	1,497.00	\$1,620.39	5,239.00	3,618.61	30.93
E 01-2-23-1530	SALT & SAND STORAGE BUILDING	145.66	896.25	\$1,041.91	2,355.00	1,313.09	44.24
<b>Totals For: E190</b>		<b>1,830.20</b>	<b>2,757.29</b>	<b>4,587.49</b>	<b>15,511.00</b>	<b>10,923.51</b>	<b>29.58</b>
E200	ROADS AND STREETS						
E 01-2-23-2322	TREE MTC & PLANTING	0.00	0.00	\$0.00	5,000.00	5,000.00	0.00
E 01-2-23-2330	DRAINAGE DITCHES	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
E 01-2-23-2340	STORM SEWERS	0.00	0.00	\$0.00	3,450.00	3,450.00	0.00
E 01-2-23-2341	STORM WTR MNGMNT(CULVERTS)	0.00	0.00	\$0.00	2,500.00	2,500.00	0.00
E 01-2-23-2360	SNOW & ICE REMOVAL-inc O/T	0.00	0.00	\$0.00	23,686.00	23,686.00	0.00
E 01-2-23-2370	COLD PATCH	756.28	0.00	\$756.28	6,120.00	5,363.72	12.36
E 01-2-23-2372	SALT/SAND	0.00	0.00	\$0.00	23,000.00	23,000.00	0.00
E 01-2-23-2376	GRAVEL	637.19	0.00	\$637.19	1,000.00	362.81	63.72
E 01-2-23-2500	STREET LIGHTING	6,228.98	1,515.21	\$7,744.19	20,400.00	12,655.81	37.96
<b>Totals For: E200</b>		<b>7,622.45</b>	<b>1,515.21</b>	<b>9,137.66</b>	<b>86,156.00</b>	<b>77,018.34</b>	<b>10.61</b>
E205	OTHER ROADS & STREETS						
E 01-2-23-2310	ROAD ALLOWANCES-INTERS & APPRO	31.28	0.00	\$31.28	11,743.00	11,711.72	0.27
E 01-2-23-2315	GRADING STREETS & RDS	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
E 01-2-23-2390	DOCK STREET FLOWERS	1,990.81	0.00	\$1,990.81	0.00	(1,990.81)	0.00
E 01-2-23-2610	STREET SIGNS	0.00	0.00	\$0.00	1,700.00	1,700.00	0.00
E 01-2-23-2620	TRAFFIC LANE MARKING	10,074.03	0.00	\$10,074.03	8,909.00	(1,165.03)	113.08 **
E 01-2-23-2640	OTHER ROADS & STREETS	1,695.95	800.00	\$2,495.95	2,541.00	45.05	98.23
<b>Totals For: E205</b>		<b>13,792.07</b>	<b>800.00</b>	<b>14,592.07</b>	<b>25,893.00</b>	<b>11,300.93</b>	<b>56.36</b>
E210	PARKS & FACILITIES						
E 01-2-27-1010	RECREATION COMPLEX	86.71	48.73	\$135.44	2,500.00	2,364.56	5.42
E 01-2-27-1011	COMPLEX LIGHTS	26.39	43.44	\$69.83	0.00	(69.83)	0.00

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E 01-2-27-1020	GEORGE/PARR ST PLAYGROUND	0.00	0.00	\$0.00	88.00	88.00	0.00
E 01-2-27-1210	DAY CARE-MTCE & REPAIRS	76.08	(76.08)	\$0.00	0.00	0.00	0.00
E 01-2-27-1211	DAY CARE-WATER,JANITOR,INSR	0.00	1,469.00	\$1,469.00	0.00	(1,469.00)	0.00
E 01-2-27-1510	WATERFRONT PARKS	0.00	72.00	\$72.00	0.00	(72.00)	0.00
E 01-2-27-1520	CENOTAPH	104.06	(104.06)	\$0.00	0.00	0.00	0.00
E 01-2-27-1550	GENERAL PARK EXPENSE	1,444.06	65.53	\$1,509.59	7,500.00	5,990.41	20.13
E 01-2-27-1555	GRAHAMS PARK	4,562.25	1,321.84	\$5,884.09	15,482.00	9,597.91	38.01
E 01-2-27-1585	TRAILS	20.14	0.00	\$20.14	500.00	479.86	4.03
<b>Totals For:</b>	<b>E210</b>	<b>6,319.69</b>	<b>2,840.40</b>	<b>9,160.09</b>	<b>26,070.00</b>	<b>16,909.91</b>	<b>35.14</b>
E 01-2-23-9950	E211 AMORTIZATION TANG CAP ASSTS	63,828.27	(63,828.27)	\$0.00	0.00	0.00	0.00
<b>Totals For:</b>	<b>E211</b>	<b>63,828.27</b>	<b>(63,828.27)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E 01-2-23-9976	E212 DEBT CHARGES E213 INTEREST ON LTD DEBENTURE INTEREST	5,444.54	0.00	\$5,444.54	8,100.00	2,655.46	67.22
<b>Totals For:</b>	<b>E213</b>	<b>5,444.54</b>	<b>0.00</b>	<b>5,444.54</b>	<b>8,100.00</b>	<b>2,655.46</b>	<b>67.22</b>
<b>Totals For:</b>	<b>E212</b>	<b>5,444.54</b>	<b>0.00</b>	<b>5,444.54</b>	<b>8,100.00</b>	<b>2,655.46</b>	<b>67.22</b>
<b>Totals For:</b>	<b>E175</b>	<b>219,473.78</b>	<b>(31,834.36)</b>	<b>187,639.42</b>	<b>466,914.00</b>	<b>279,274.58</b>	<b>40.19</b>
E 01-2-24-2100	E215 ENVIRONMENTAL HEALTH SERVICES E216 WASTEWATER E217 WAGES & BENEFITS	552.44	64.88	\$617.32	552.00	(65.32)	111.83 **
E 01-2-24-2110	ADMINISTRATION (W/C)	22,763.44	4,232.11	\$26,995.55	37,270.00	10,274.45	72.43
E 01-2-24-2112	SEWER PLANT OPERATOR	1,464.98	269.30	\$1,734.28	2,274.00	539.72	76.27
E 01-2-24-2113	EMPLOYER EI/CPP	1,071.39	197.35	\$1,268.74	2,566.00	1,297.26	49.44
E 01-2-24-2114	EMPLOYER PENSION	633.26	140.10	\$773.36	1,951.00	1,177.64	39.64
E 01-2-24-2115	HEALTH PLAN	0.00	0.00	\$0.00	546.00	546.00	0.00
<b>Totals For:</b>	<b>E217</b>	<b>26,485.51</b>	<b>4,903.74</b>	<b>31,389.25</b>	<b>45,159.00</b>	<b>13,769.75</b>	<b>69.51</b>
E 01-2-24-2111	E218 OTHER WASTEWATER SEWER PLNT OPER-EXPENSES	0.00	0.00	\$0.00	428.00	428.00	0.00
E 01-2-24-2118	OFF SUPP, PSTG, ETC	81.32	0.00	\$81.32	235.00	153.68	34.60
<b>Totals For:</b>	<b>E218</b>	<b>81.32</b>	<b>0.00</b>	<b>81.32</b>	<b>663.00</b>	<b>581.68</b>	<b>12.27</b>
E 01-2-24-2120	E219 VEHICLE EXPENSE TRUCK & TRLR EXPENSE	184.57	221.70	\$406.27	3,428.00	3,021.73	11.85
E 01-2-24-2130	TRUCK & TRLR INS	0.00	635.00	\$635.00	1,326.00	691.00	47.89
<b>Totals For:</b>	<b>E219</b>	<b>184.57</b>	<b>856.70</b>	<b>1,041.27</b>	<b>4,754.00</b>	<b>3,712.73</b>	<b>21.90</b>

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E 01-2-24-2300	E220 LIFT STATIONS SEWAGE LIFT STNS- POWER	8,388.30	2,510.96	\$10,899.26	30,600.00	19,700.74	35.62
E 01-2-24-2310	SEWAGE LIFT STNS(MTCE & REPRS)	2,312.95	6,728.76	\$9,041.71	20,400.00	11,358.29	44.32
	<b>Totals For: E220</b>	<b>10,701.25</b>	<b>9,239.72</b>	<b>19,940.97</b>	<b>51,000.00</b>	<b>31,059.03</b>	<b>39.10</b>
E 01-2-24-2400	E221 TREATMENT PLANT SEWAGE TREATMENT & PLANT-MTCE	10,723.65	924.62	\$11,648.27	10,000.00	(1,648.27)	116.48 **
E 01-2-24-2410	SEWAGE TREATMENT PLANT-POWER	14,032.68	7,846.23	\$21,878.91	41,800.00	19,921.09	52.34
E 01-2-24-2411	SEWAGE TRTMNT PLNT-WTR/INS	2,220.24	14,094.00	\$16,314.24	27,580.00	11,265.76	59.15
E 01-2-24-2412	WATER TESTING	1,501.99	409.62	\$1,911.61	9,000.00	7,088.39	21.24
E 01-2-24-2500	CHEMICALS & ADDITIVES	1,382.31	1,070.81	\$2,453.12	8,460.00	6,006.88	29.00
E 01-2-24-2600	STORAGE BUILDING-POWER	91.88	47.01	\$138.89	494.00	355.11	28.12
	<b>Totals For: E221</b>	<b>29,952.75</b>	<b>24,392.29</b>	<b>54,345.04</b>	<b>97,334.00</b>	<b>42,988.96</b>	<b>55.83</b>
E 01-2-24-2900	E222 MTC OF LINES MTCE OF LINES - PARTS	83.80	0.00	\$83.80	3,000.00	2,916.20	2.79
E 01-2-24-2910	MTCE OF LINES - LABOUR	4,429.76	2,649.36	\$7,079.12	8,500.00	1,420.88	83.28
	<b>Totals For: E222</b>	<b>4,513.56</b>	<b>2,649.36</b>	<b>7,162.92</b>	<b>11,500.00</b>	<b>4,337.08</b>	<b>62.29</b>
	<b>Totals For: E216</b>	<b>71,918.96</b>	<b>42,041.81</b>	<b>113,960.77</b>	<b>210,410.00</b>	<b>96,449.23</b>	<b>54.16</b>
E 01-2-24-3900	E223 WASTE COLLECTION E224 SOLID WASTE OTHER-BUILDINGS,SUPPLIES	81.24	7.30	\$88.54	500.00	411.46	17.71
E 01-2-24-4010	GARBAGE BINS/DOG WST STNS	162.15	0.00	\$162.15	750.00	587.85	21.62
	<b>Totals For: E224</b>	<b>243.39</b>	<b>7.30</b>	<b>250.69</b>	<b>1,250.00</b>	<b>999.31</b>	<b>20.06</b>
	<b>Totals For: E223</b>	<b>243.39</b>	<b>7.30</b>	<b>250.69</b>	<b>1,250.00</b>	<b>999.31</b>	<b>20.06</b>
E 01-2-24-3315	E225 COMPOST COMPOST BINS-GREEN CARTS	0.00	0.00	\$0.00	2,075.00	2,075.00	0.00
	<b>Totals For: E225</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>2,075.00</b>	<b>2,075.00</b>	<b>0.00</b>
E 01-2-24-6000	E226 SHARED SERVICES SHARED SERVICES-WASTE COLLECTION	106,198.95	21,239.79	\$127,438.74	257,489.00	130,050.26	49.49
	<b>Totals For: E226</b>	<b>106,198.95</b>	<b>21,239.79</b>	<b>127,438.74</b>	<b>257,489.00</b>	<b>130,050.26</b>	<b>49.49</b>
E 01-2-24-9950	E227 AMORTIZATION TANG CAP ASSTS	7,821.97	(7,821.97)	\$0.00	0.00	0.00	0.00
	<b>Totals For: E227</b>	<b>7,821.97</b>	<b>(7,821.97)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E 01-2-24-9976	E228 DEBT CHARGES E229 INTEREST ON LTD DEBENTURE INTEREST	14,551.64	0.00	\$14,551.64	28,558.00	14,006.36	50.95
	<b>Totals For: E229</b>	<b>14,551.64</b>	<b>0.00</b>	<b>14,551.64</b>	<b>28,558.00</b>	<b>14,006.36</b>	<b>50.95</b>
	<b>Totals For: E228</b>	<b>14,551.64</b>	<b>0.00</b>	<b>14,551.64</b>	<b>28,558.00</b>	<b>14,006.36</b>	<b>50.95</b>

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<b>Totals For:</b>	<b>E215</b>	<b>200,734.91</b>	<b>55,466.93</b>	<b>256,201.84</b>	<b>499,782.00</b>	<b>243,580.16</b>	<b>51.26</b>
E250	COMMUNITY/ECONOMIC DEVELOPMENT						
E251	PUBLIC HEALTH/WELFARE SERVICES						
E 01-2-25-7913	MEDICAL CENTRE	25,000.00	0.00	\$25,000.00	25,000.00	0.00	100.00
E 01-2-25-7914	MDS-MPAL PROGRAM	0.00	0.00	\$0.00	10,000.00	10,000.00	0.00
<b>Totals For:</b>	<b>E251</b>	<b>25,000.00</b>	<b>0.00</b>	<b>25,000.00</b>	<b>35,000.00</b>	<b>10,000.00</b>	<b>71.43</b>
E255	PLANNING & INSPECTION						
E 01-2-26-1410	GIS SERVICES-WGS & BENEFITS	127.91	0.00	\$127.91	0.00	(127.91)	0.00
E 01-2-26-1415	GIS SERVICES-SOFTWARE,LICENSES,ETC	0.00	0.00	\$0.00	2,250.00	2,250.00	0.00
E 01-2-26-1420	DEVELOPMENT OFF ( SHARED SERVICES)	0.00	0.00	\$0.00	10,000.00	10,000.00	0.00
<b>Totals For:</b>	<b>E255</b>	<b>127.91</b>	<b>0.00</b>	<b>127.91</b>	<b>12,250.00</b>	<b>12,122.09</b>	<b>1.04</b>
E261	ADMINISTRATION						
E 01-2-26-2326	TELEPHONE/INTERNET	179.50	(179.50)	\$0.00	0.00	0.00	0.00
<b>Totals For:</b>	<b>E261</b>	<b>179.50</b>	<b>(179.50)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E262	TOURISM & MARKETING						
E 01-2-26-2934	TOUR & MARKETING- WEB TOOLS	1,715.25	428.05	\$2,143.30	5,660.00	3,516.70	37.87
E 01-2-26-2962	XMAS ST DECORATIONS	0.00	0.00	\$0.00	2,000.00	2,000.00	0.00
E 01-2-26-2966	FOUNDERS DAYS	202.48	0.00	\$202.48	0.00	(202.48)	0.00
E 01-2-26-9120	VIC - MAINTENANCE	0.00	14.60	\$14.60	1,000.00	985.40	1.46
E 01-2-26-9125	VIC - INSURANCE	0.00	307.00	\$307.00	800.00	493.00	38.38
E 01-2-26-9126	VIC- OPERATIONS	537.63	(97.93)	\$439.70	0.00	(439.70)	0.00
E 01-2-26-9128	SOUTH SHORE TOURISM TEAM	0.00	350.00	\$350.00	350.00	0.00	100.00
E 01-2-26-9132	GUILD HALL-PROGRAMMING	1,425.00	0.00	\$1,425.00	0.00	(1,425.00)	0.00
E 01-2-26-9133	PUBLIC ART	0.00	0.00	\$0.00	1,000.00	1,000.00	0.00
<b>Totals For:</b>	<b>E262</b>	<b>3,880.36</b>	<b>1,001.72</b>	<b>4,882.08</b>	<b>10,810.00</b>	<b>5,927.92</b>	<b>45.16</b>
E276	AMORTIZATION						
E 01-2-26-9950	TANG CAP ASSTS	0.00	7,026.11	\$7,026.11	40,050.00	33,023.89	17.54
<b>Totals For:</b>	<b>E276</b>	<b>0.00</b>	<b>7,026.11</b>	<b>7,026.11</b>	<b>40,050.00</b>	<b>33,023.89</b>	<b>17.54</b>
E277	DEBT CHARGES						
E278	INTEREST ON LTD						
E 01-2-26-9976	DEBENTURE INT	128.97	0.00	\$128.97	1,181.00	1,052.03	10.92
<b>Totals For:</b>	<b>E278</b>	<b>128.97</b>	<b>0.00</b>	<b>128.97</b>	<b>1,181.00</b>	<b>1,052.03</b>	<b>10.92</b>
<b>Totals For:</b>	<b>E277</b>	<b>128.97</b>	<b>0.00</b>	<b>128.97</b>	<b>1,181.00</b>	<b>1,052.03</b>	<b>10.92</b>
E307	COMMUNITY USE OF SCHOOLS						
E 01-2-27-1720	TELEPHONE	492.50	40.80	\$533.30	0.00	(533.30)	0.00
<b>Totals For:</b>	<b>E307</b>	<b>492.50</b>	<b>40.80</b>	<b>533.30</b>	<b>0.00</b>	<b>(533.30)</b>	<b>0.00</b>
<b>Totals For:</b>	<b>E250</b>	<b>29,809.24</b>	<b>7,889.13</b>	<b>37,698.37</b>	<b>99,291.00</b>	<b>61,592.63</b>	<b>37.97</b>

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
E280	FACILITIES MANAGEMENT						
E310	BUILDINGS & FACILITIES						
E 01-2-26-9900	COX SHIPYARD COMPLEX	287.79	6,322.76	\$6,610.55	16,150.00	9,539.45	40.93
E 01-2-26-9901	OLD BIDC OFF(13 GEORGE)	1,846.50	489.82	\$2,336.32	5,945.00	3,608.68	39.30
E 01-2-27-1215	GOC BUILDING	30,324.82	11,213.68	\$41,538.50	86,000.00	44,461.50	48.30
E 01-2-27-1220	FIRE STN/COMM CTR-MTC & REPAIR	4,654.80	1,271.10	\$5,925.90	41,044.00	35,118.10	14.44
E 01-2-27-1221	FIR STN/COMM CTR-JAN,WTR,INS	6,246.20	7,169.12	\$13,415.32	23,000.00	9,584.68	58.33
E 01-2-27-1230	KING ST CTR.(OPER,MTC,REPRS)	1,874.61	1,041.66	\$2,916.27	28,008.00	25,091.73	10.41
E 01-2-27-1231	KING ST CTR.(JAN,WTR & INS)	195.89	3,238.00	\$3,433.89	2,185.00	(1,248.89)	157.16 **
E 01-2-27-2500	HERITAGE HALL WORKSHOP	110.40	32.97	\$143.37	2,300.00	2,156.63	6.23
E 01-2-27-2505	HERITAGE HALL-INSURANCE	0.00	1,237.00	\$1,237.00	2,700.00	1,463.00	45.81
E 01-2-27-2510	MACKAY MEM LIBRARY-OPER EXP	1,565.10	648.43	\$2,213.53	7,962.00	5,748.47	27.80
E 01-2-27-2515	TRNSFR REG LIBRARY	5,826.00	2,913.00	\$8,739.00	13,400.00	4,661.00	65.22
E 01-2-27-2520	LIBRARY JANITORS WAGES	3,339.20	667.84	\$4,007.04	8,155.00	4,147.96	49.14
E 01-2-27-2920	GUILD HALL-MTC & OPER	35.43	885.07	\$920.50	2,397.00	1,476.50	38.40
E 01-2-27-2925	DOCK ST- PUBLIC WASHROOMS	1,828.21	449.46	\$2,277.67	4,000.00	1,722.33	56.94
<b>Totals For:</b>	<b>E310</b>	<b>58,134.95</b>	<b>37,579.91</b>	<b>95,714.86</b>	<b>243,246.00</b>	<b>147,531.14</b>	<b>39.35</b>
E311	AMORTIZATION						
E 01-2-27-9950	TANG CAP ASSTS	7,026.11	(7,026.11)	\$0.00	0.00	0.00	0.00
<b>Totals For:</b>	<b>E311</b>	<b>7,026.11</b>	<b>(7,026.11)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
E312	DEBT CHARGES						
E313	INTEREST ON LTD						
E 01-2-27-9976	DEBENTURE INTEREST	6,022.98	0.00	\$6,022.98	11,842.00	5,819.02	50.86
<b>Totals For:</b>	<b>E313</b>	<b>6,022.98</b>	<b>0.00</b>	<b>6,022.98</b>	<b>11,842.00</b>	<b>5,819.02</b>	<b>50.86</b>
<b>Totals For:</b>	<b>E312</b>	<b>6,022.98</b>	<b>0.00</b>	<b>6,022.98</b>	<b>11,842.00</b>	<b>5,819.02</b>	<b>50.86</b>
<b>Totals For:</b>	<b>E280</b>	<b>71,184.04</b>	<b>30,553.80</b>	<b>101,737.84</b>	<b>255,088.00</b>	<b>153,350.16</b>	<b>39.88</b>
E315	FISCAL SERVICES						
E320	FINANCING/DEBT CHARGES						
E 01-2-28-1310	DEBENTURE PRINCIPAL	75,384.00	0.00	\$75,384.00	175,014.00	99,630.00	43.07
<b>Totals For:</b>	<b>E320</b>	<b>75,384.00</b>	<b>0.00</b>	<b>75,384.00</b>	<b>175,014.00</b>	<b>99,630.00</b>	<b>43.07</b>
E325	UNCOLLECTIBLES						
E 01-2-28-2110	UNCOLLECTABLE ACCOUNTS(INC TAXES)	(16,550.10)	0.00	\$(16,550.10)	25,000.00	41,550.10	(66.20)
<b>Totals For:</b>	<b>E325</b>	<b>(16,550.10)</b>	<b>0.00</b>	<b>(16,550.10)</b>	<b>25,000.00</b>	<b>41,550.10</b>	<b>(66.20)</b>
E330	RESERVE TRANSFERS						
E 01-2-28-2210	CAPITAL RESERVE	0.00	50,576.00	\$50,576.00	50,576.00	0.00	100.00
<b>Totals For:</b>	<b>E330</b>	<b>0.00</b>	<b>50,576.00</b>	<b>50,576.00</b>	<b>50,576.00</b>	<b>0.00</b>	<b>100.00</b>
E340	APPROPRIATIONS-RED TX REV						

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
E 01-2-22-2600	DEPT. OF JUSTICE (PROS. FEES)	968.28	0.00	\$968.28	6,099.00	5,130.72	15.88
E 01-2-22-2610	PROT SERV-CORRECTIONS	10,516.00	0.00	\$10,516.00	21,034.00	10,518.00	50.00
E 01-2-25-1200	DEF. REG HOUSNG AUTH	0.00	30,000.00	\$30,000.00	60,000.00	30,000.00	50.00
E 01-2-28-4100	REGIONAL SCHOOL BOARD	118,516.60	23,703.32	\$142,219.92	284,440.00	142,220.08	50.00
<b>Totals For: E340</b>		<b>130,000.88</b>	<b>53,703.32</b>	<b>183,704.20</b>	<b>371,573.00</b>	<b>187,868.80</b>	<b>49.44</b>
<b>Totals For: E315</b>		<b>188,834.78</b>	<b>104,279.32</b>	<b>293,114.10</b>	<b>622,163.00</b>	<b>329,048.90</b>	<b>47.11</b>
<b>Totals For: E099</b>		<b>1,403,947.22</b>	<b>145,946.49</b>	<b>1,549,893.71</b>	<b>3,742,595.00</b>	<b>2,192,701.29</b>	<b>41.41</b>
<b>Totals For: EXPN</b>		<b>1,403,947.22</b>	<b>145,946.49</b>	<b>1,549,893.71</b>	<b>3,742,595.00</b>	<b>2,192,701.29</b>	<b>41.41</b>

Town of Shelburne

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FUND01 - TOWN GENERAL

Income & Expense Statement

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account	AcctName	Period YTD	Current Month	Fiscal YTD	Annual Budget	Variance	% Used
<b>Total Income:</b>		\$ 1,638,054.86	\$ 1,575,061.71	\$ 3,213,116.57	\$ 3,742,595.00	\$ 529,478.43	85.85
<b>Total Expenses:</b>		1,403,947.22	145,946.49	1,549,893.71	\$ 3,742,595.00	2,192,701.29	41.41
<b>Totals:</b>		<u><u>\$ 234,107.64</u></u>	<u><u>\$ 1,429,115.22</u></u>	<u><u>\$ 1,663,222.86</u></u>	<u><u>\$ 0.00</u></u>	<u><u>\$(1,663,222.86)</u></u>	<u><u>44.44</u></u>

Note: The items marked with \*\* are over budget

## 2020-21 Capital Projects Listing

Department	Project	Total Cost	Projected Town Cost	Projected External Funding	Town Source	External Funding Source	Comments
Public Works - Equipment	Purchase Backhoe(Secondhand)	\$80,000	\$70,000	\$10,000	General Cap-23K, Sewer 24K, Water 23K		
	<b>SUBTOTAL</b>	<b>\$80,000</b>	<b>\$70,000</b>	<b>\$10,000</b>			
Public Works - Roads	Sidewalk Improvement (Annual)	\$10,000	\$10,000		Gas Tax		Safety/Liability
	Culvert Rehabilitation (Annual)	\$10,000	\$10,000		Gas Tax		
	<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>			
Community & Economic Development							
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
Parks, Trails & Greenspaces							
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
Facilities	King Street Centre Facility Upgrades	\$31,050	\$31,050		General Cap-5,378 Oper-25,672		
	P/W Building- Mason Lane Replace Roof	\$20,000	\$20,000		General Capital		
	P/W - Replace Sand Shed Roof	\$10,000	\$10,000		General Capital		
<b>SUBTOTAL</b>		<b>\$61,050</b>	<b>\$61,050</b>	<b>\$0</b>			
Other	Cemetery - Road Extension and Drainage	\$15,000	\$15,000		Cemetery Res		
	Reinforce Cribbing - Dock Street	\$15,000	\$15,000		Gas Tax		
<b>SUBTOTAL</b>		<b>\$30,000</b>	<b>\$30,000</b>	<b>\$0</b>			
Water	Laterals (Annual)	\$5,000	\$5,000		Water Res		
	<b>SUBTOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>			
Waste Water	Upgrade Electrical/SCADA system (Brewhouse Lane )	\$62,000	\$62,000		Gas Tax		
	Pump / Line Replacement (Annual)	\$30,000	\$30,000		Sewer Res		
	Sewer Extension-New Development (Annual)	\$10,000	\$10,000		Gas Tax		
<b>SUBTOTAL</b>		<b>\$102,000</b>	<b>\$102,000</b>	<b>\$0</b>			
Port							
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>			
<b>TOTAL</b>		<b><u>\$298,050</u></b>	<b><u>\$288,050</u></b>	<b><u>\$10,000</u></b>			

**FUNDING:**

**EQUIPMENT**

<b>STREET</b>	\$	-
<b>SEWER</b>	\$	54,000.00
<b>GENERAL CAPITAL</b>	\$	58,378.00
<b>GAS TAX</b>	\$	107,000.00
<b>WATER RESERVE</b>	\$	28,000.00
<b>WATER OPERATING</b>		
<b>GENERAL BORROWING</b>	\$	-
<b>GENERAL OPERATING</b>	\$	25,672.00
<b>CEMETERY</b>	\$	15,000.00
<b>PORT BORROWING</b>		
	\$	<b>288,050.00</b>

## 2021-22 Capital Projects Listing

Department	Project	Total Cost	Projected Town Cost	Projected External Funding	Town Source	External Funding Source
<b>Public Works - Roads</b>	Road Rehabilitation	\$100,000	\$100,000		Gas Tax	
	Sidewalk Improvement <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	Culvert Rehabilitation <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	<b>SUBTOTAL</b>	<b>\$120,000</b>	<b>\$120,000</b>	<b>\$0</b>		
<b>Parks, Trails &amp; Greenspaces</b>						
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Other</b>						
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>Facilities</b>	King Street Facility Upgrades	\$21,500	\$21,500		General Operating	
<b>SUBTOTAL</b>		<b>\$21,500</b>	<b>\$21,500</b>	<b>\$0</b>		
<b>Water</b>	Laterals <b>(Annual)</b>	\$5,000	\$5,000		Water Res	
<b>SUBTOTAL</b>		<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>		
<b>Wastewater</b>	Upgrade Electrical/SCADA (1 LIFT STATIONS )	\$30,000	\$30,000		Gas Tax	
	Pump / Line Replacement <b>(Annual)</b>	\$30,000	\$30,000		Sewer Res	
	Sewer Extension-New Development <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
<b>SUBTOTAL</b>		<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>		
<b>Port</b>						
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>TOTAL</b>			<b>\$216,500</b>	<b>\$216,500</b>	<b>\$0</b>	

**FUNDING:**

**EQUIPMENT**

**STREET**

**SEWER**                   \$                   30,000.00

**GAS TAX**                 \$                   160,000.00

**WATER RESERVE**       \$                   5,000.00

**WATER OPERATING**

**GENERAL OPERATING**   \$                   21,500.00

**PORT BORROWING**

**\$                   216,500.00**

### 2022-23 Capital Projects Listing

Department	Project	Total Cost	Projected Town Cost	Projected External Funding	Town Source	External Funding Source
Public Works - Roads	Sidewalk Improvement (Annual)	\$10,000	\$10,000		Gas Tax	
	Culvert Rehabilitation (Annual)	\$10,000	\$10,000		Gas Tax	
	<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>		
Water	Laterals (Annual)	\$5,000	\$5,000		Water Res	
	<b>SUBTOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>		
Wastewater	Upgrade Electrical/SCADA (1 LIFT STATIONS )	\$30,000	\$30,000		Gas Tax	
	Pump / Line Replacement (Annual)	\$30,000	\$30,000		Gas Tax	
	Sewer Extension-New Development (Annual)	\$10,000	\$10,000		Gas Tax	
<b>SUBTOTAL</b>		<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>		
<b>Port</b>						
<b>SUBTOTAL</b>		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

<b>TOTAL</b>	<b>\$95,000</b>	<b>\$95,000</b>	<b>\$0</b>
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<b>FUNDING:</b>	
EQUIPMENT	\$ -
STREET	
SEWER	
GAS TAX	\$ 90,000.00
WATER RESERVE	\$ 5,000.00
WATER OPER	
GENERAL BORROWING	
WATER BORROWING	
PORT BORROWING	
	<b>\$ 95,000.00</b>

## 2023-24 Capital Projects Listing

Department	Project	Total Cost	Projected Town Cost	Projected External Funding	Town Source	External Funding Source
<b>Public Works - Road</b>	Road Rehabilitation	\$120,000	\$120,000		Gas Tax	
	Sidewalk Improvement <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	Culvert Rehabilitation <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	<b>SUBTOTAL</b>	<b>\$140,000</b>	<b>\$140,000</b>	<b>\$0</b>		
<b>Water</b>	Laterals <b>(Annual)</b>	\$5,000	\$5,000		<i>Water Res</i>	
	<b>SUBTOTAL</b>	<b>\$5,000</b>	<b>\$5,000</b>	<b>\$0</b>		
<b>Wastewater</b>	Install SCADA system ( 1 LIFT STATION )	\$30,000	\$30,000		Gas Tax	
	Pump / Line Replacement <b>(Annual)</b>	\$30,000	\$30,000		<i>Sewer Res</i>	
	Sewer Extension-New Development <b>(Annual)</b>	\$10,000	\$10,000		<i>Gas Tax</i>	
	<b>SUBTOTAL</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>		
<b>Port</b>						
	<b>SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		
<b>FIRE</b>	New SVFD Vehicle	\$400,000	\$175,000	\$225,000	Reserve	SVFD 50K/MDS 175K
	<b>TOTAL</b>	<b>\$615,000</b>	<b>\$390,000</b>	<b>\$225,000</b>		

**FUNDING:**

EQUIPMENT	\$	-	
STREET			
SEWER	\$	30,000.00	
GAS TAX	\$	180,000.00	
WATER RESERVE	\$	5,000.00	
WATER OPERATING			
PORT BORROWING			
GENERAL BORROWING			
CAPITAL RESERVE	\$	175,000.00	
	\$	<b>390,000.00</b>	

## 2024-25 Capital Projects Listing

Department	Project	Total Cost	Projected Town Cost	Projected External	Town Source	External Funding Source
<b>Public Works - Roads</b>	Sidewalk Improvement <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	Culvert Rehabilitation <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	<b>SUBTOTAL</b>	<b>\$20,000</b>	<b>\$20,000</b>	<b>\$0</b>		
<b>Water</b>	Laterals <b>(Annual)</b>	\$5,000	\$5,000		Water Res	
	Annapolis Road Water Tower Painting	\$600,000	\$600,000		Res 300K/Bor	
	<b>SUBTOTAL</b>	<b>\$605,000</b>	<b>\$605,000</b>	<b>\$0</b>		
<b>Wastewater</b>	Install SCADA system (1 LIFT STATION )	\$30,000	\$30,000		Gas Tax	
	Pump / Line Replacement <b>(Annual)</b>	\$30,000	\$30,000		Gas Tax	
	Sewer Extension-New Development <b>(Annual)</b>	\$10,000	\$10,000		Gas Tax	
	<b>SUBTOTAL</b>	<b>\$70,000</b>	<b>\$70,000</b>	<b>\$0</b>		
<b>Port</b>						
	<b>SUBTOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>		

<b>TOTAL</b>	<b>\$695,000</b>	<b>\$695,000</b>	<b>\$0</b>
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<b>FUNDING:</b>		
<b>EQUIPMENT</b>	\$	-
<b>STREET</b>		
<b>SEWER</b>	\$	-
<b>GAS TAX</b>	\$	90,000.00
<b>WATER RESERVE</b>	\$	305,000.00
<b>WATER OPERATING</b>		
<b>PORT BORROWING</b>		
<b>GENERAL BORROWING</b>		
<b>WATER BORROWING</b>	\$	300,000.00
	\$	<b>695,000.00</b>



**Town of Shelburne**  
Staff Report to Audit Committee– 20/21 Capital Budget  
Review  
December 7, 2020

**General Overview:**

The purpose of this report is to inform Audit Committee on 2020/21 Capital Projects.

**Background:**

The Town of Shelburne's fiscal year is from April 1<sup>st</sup> of one year to March 31<sup>st</sup> of the next year. This report is for the fiscal year 2020/21 fiscal year from April 1, 2020 to March 31, 2021. The fiscal period is the same for all municipal units. Each year a 5-year Capital Investment Plan (CIP) is required to be submitted to the Province. I am including the 2020/21 Approved 5-year Capital Budget but will only be giving an update on the 2020/21 projects.

**General Capital-**

Below is a short recap regarding the 2020/21 approved Capital projects to date.

**General Capital Projects -**

- Public Works Backhoe (second-hand)- A 2014 John Deere Backhoe was purchased from Brandt Tractor Limited for a net cost of \$65,455.14. Total budgeted cost for this project was set at \$80,000 with funding coming from General Capital, Wastewater and Water Reserves along with a projected resale of old Backhoe for \$10,000. Once we have sold the old Backhoe and have an actual net cost, we will then calculate the amounts to be transferred from the respective reserves. The amounts to be transferred from the reserves will be lower than budgeted due to the cost of the new to us backhoe came in lower than expected.
- Sidewalk Improvements – The approved budget for 20/21 for sidewalk improvement is \$10,000 and to date we have spent \$7,263.52 in improvements. The funding is from Gas Tax Funds. Each year Public Works determines what areas of sidewalks need improvements for safety and liability issues.
- Culvert Rehabilitation – The approved budget for 20/21 is \$10,000 and funding is from Gas Tax Funds. Each year Public Works will determine what culverts need to be rehabbed in order to mitigate flooding in certain areas. To date there is no expenses.
- King Street Centre Facility Upgrades – The approved budget for 20/21 is \$31,050 with funding of \$5,378 from General Capital Reserve and \$25,672 coming from General Operating. The major upgrades for this fiscal year are a Fire Separation wall withing the building, Sprinkler replacement and Upgrading Fire Alarm Panel. Work on this project is commencing and to date we have expensed \$2,961.57 for materials for Fire Alarm upgrades.
- Public Works Building, Mason Lane roof replacement – The approved budget for 20/21 is \$20,000 and will be funded from General Capital Reserve. There has been no progress to date on this project and no expenses to date.

- Public Works Replace Sand Shed Roof – The approved budget for 20/21 is \$10,000 and will be funded from General Capital Reserve. There has been no progress to date on this project and no expenses to date.
- Cemetery Road Extension and Drainage – The approved budget for 20/21 is \$15,000 and will be funded from Cemetery Reserve. No progress or expenses to date.
- Reinforce Cribbing Dock Street – The approved budget for 20/21 is \$15,000 and will be funded from Gas Tax Funds. This project was brought forward from last year to mitigate and lower risk of further erosion on the waterfront. No progress or expenses to date.
- Wastewater Lift Station Upgrade Electrical/SCADA (Brewhouse Lane) – The approved budget for 20/21 is \$62,000 and will be funded from Gas Tax Funds. Council has approved one Lift Station to be upgraded per year until all Lift Stations have been upgraded (there are 12 Lift Stations in total). Electrical panels are being separated from the actual lift stations for safety and liability reasons. SCADA (Supervisory Control and Data Acquisition) is also being installed in order to monitor lift stations remotely. At present, lift stations are monitored for alarms by driving by and looking for a red light which signifies an alarm when something is wrong with a lift station. With the upgrade to SCADA, staff will receive an alert on their mobile phone much faster in order to respond to any lift station breakdowns as soon as they happen and will alleviate any alarms being missed. This year's upgrade to the Brewhouse Lane station is expected to commence in November or early December. To date \$12,514.32 has been expensed on Engineering Services for the plans.
- Wastewater Pump/Line Replacement – The approved budget for 20/21 is \$30,000 and will be funded from Sewer Reserve. Some of the Lift Station pumps are 20 years old and at the end of their lifespan. There is an annual amount budgeted for replacements. There are also some wastewater lines that are beyond their useful life and as they break, there is an amount set aside for their replacement as well. No expenses to date.
- Wastewater Extension New Development – The approved budget for 20/21 is \$10,000 and will be funded from Gas Tax Funds. At the time of budget there were two new extensions forecasted- one extension on Wrights Road for new construction in the amount of \$6,000 and another on Hammond Street for new construction of a Granny Suite in the amount of \$4,000. To date only the Wrights Road extension has been completed at a cost of \$1,564.81, well below the estimated cost of \$6,000.
- Water Laterals – Each year a budget is set for new water laterals. The budget for 20/21 is \$5,000 to come from Water Depreciation Reserve. To date there has been no new water laterals recorded.
- Water Utility Vehicle – After the Capital Budget was approved and additional amount was approved by Council to replace the Water Utility truck due to theft. The net cost to replace the truck was \$10,655.08.

There are two Capital projects from 2019/20 that are still ongoing in 2020/21 and are as follows-

- Community Centre Roof/Facility Upgrades – This project has been completed and the amount in the 2020/21 operating budget is \$9,000 coming out of General Operating. The final amount for 2020/21 expense is \$7,026.11.
- Shelburne Marine Terminal Upgrades – This project is still ongoing and is scheduled for completion by December 31, 2020. The budget for this project is \$900,000 with funding from ACOA \$559,742, Development Nova Scotia \$100,000, Municipality of the District Shelburne \$143,000 and the Town of Shelburne Marine Terminal \$57,000 plus

In-Kind in the amount of \$40,258. The project is approximately 80% complete with a net cost of \$696,517.28 to date.

Respectfully submitted,

Jane Crowell, Manager Finance