

FINANCIAL REPORT AT DECEMBER 31, 2018

REVENUES	2018-2019 BUDGET	PRORATED BUDGET DEC 31, 2018	UNAUDITED ACTUALS TO DEC 31, 2018	VARIANCE ACTUAL TO PRORATED
TAXES				
Residential	\$4,533,774	\$3,400,331	\$3,400,949	\$618
Commercial (Regular)	\$1,096,623	\$822,467	\$826,062	\$3,594
Commercial (Seasonal Businesses)	\$12,319	\$9,239	\$9,253	\$14
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$214,811	\$161,108	\$161,108	(\$0)
Resource	\$365,141	\$273,856	\$272,560	(\$1,296)
Resource (Recreation)	\$11,234	\$8,426	\$8,848	\$422
Forestry Acreage	\$10,939	\$8,204	\$8,246	\$42
	\$6,244,841	\$4,683,631	\$4,687,025	\$3,394
Fire Area Rates	\$263,129	\$197,347	\$197,070	(\$277)
Sewer and Water - Special Assessment	\$242,964	\$182,223	\$189,266	\$7,043
	\$506,093	\$379,570	\$386,336	\$6,766
Aliant Telecom	\$40,000	\$30,000	\$30,000	\$0
Nova Scotia Power	\$13,107	\$9,830	\$9,830	\$0
HST Rebate	\$13,000	\$9,750	\$12,009	\$2,259
Deed Transfer Tax	\$133,000	\$99,750	\$93,547	(\$6,203)
	\$199,107	\$149,330	\$145,386	(\$3,944)
TOTAL TAXATION REVENUE	\$6,950,041	\$5,212,531	\$5,218,747	\$6,216
GRANTS IN LIEU OF TAXES				
Federal Government	\$10,400	\$7,800	\$7,953	\$153
Provincial Government	\$176,617	\$132,463	\$130,507	(\$1,955)
	\$187,017	\$140,263	\$138,460	(\$1,803)
SERVICES PROVIDED TO OTHER GOVTS.				
Local Government	\$127,233	\$95,425	\$98,552	\$3,127
SALES OF SERVICES				
Sale of Wind Energy	\$41,000	\$30,750	\$30,750	\$0
REVENUE FROM OWN SOURCES				
Licenses & Permits	\$16,000	\$12,000	\$13,188	\$1,188
Fines	\$5,000	\$3,750	\$3,418	(\$332)
Rentals & Leases	\$5,333	\$4,000	\$4,000	\$0
Return on Investments	\$95,552	\$71,664	\$75,667	\$4,003
Penalties & Interest on Taxes	\$63,000	\$47,250	\$55,376	\$8,126
Other Extraordinary Revenue	\$91,780	\$68,835	\$73,695	\$4,860
Miscellaneous Revenue	\$1,060	\$795	\$1,741	\$946
	\$277,725	\$208,294	\$227,085	\$18,791
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Provincial Government	\$161,983	\$121,487	\$121,487	(\$0)
	\$161,983	\$121,487	\$121,487	(\$0)
CONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Federal Government	\$5,000	\$3,750	\$8,633	\$4,883
Provincial Government	\$63,681	\$47,761	\$40,319	(\$7,442)
	\$68,681	\$51,511	\$48,952	(\$2,559)
TRANSFERS FROM OWN RESERVES				
	\$253,822	\$190,367	\$190,367	\$1
Non Rate Revenue	\$2,071,964	\$1,553,973	\$1,574,829	\$20,856
TOTAL REVENUES	\$8,067,502	\$6,050,627	\$6,074,400	\$23,773

FINANCIAL REPORT AT DECEMBER 31, 2018

EXPENDITURES	2018-2019 BUDGET	PRORATED BUDGET DEC 31, 2018	UNAUDITED ACTUALS TO DEC 31, 2018	VARIANCE ACTUAL TO PRORATED
GENERAL GOVERNMENT SERVICES				
Interest on Short-Term Debt	\$6,000	\$4,500	\$5,127	(\$627)
Legislative - Council	\$251,650	\$188,738	\$184,696	\$4,042
Administration	\$352,465	\$264,349	\$248,412	\$15,937
Information Technology (IT)	\$121,385	\$91,039	\$86,233	\$4,806
Employer Benefits	\$191,550	\$143,663	\$137,455	\$6,208
Financial Audit	\$24,000	\$18,000	\$18,000	\$0
Taxation	\$234,513	\$175,885	\$173,851	\$2,034
Common Office Expense	\$51,200	\$38,400	\$41,712	(\$3,312)
Election, Conferences and Memberships	\$24,350	\$18,263	\$10,384	\$7,879
Grants to organizations	\$283,300	\$212,475	\$215,555	(\$3,080)
Assessment Recovery Costs-PVSC	\$195,381	\$146,536	\$146,536	(\$0)
	\$1,735,794	\$1,301,846	\$1,267,959	\$33,886
PROTECTIVE SERVICES				
Police Protection	\$901,166	\$675,875	\$675,875	(\$1)
Transfer to Correctional Services	\$105,425	\$79,069	\$79,069	(\$0)
Law Enforcement - DNA costs	\$7,500	\$5,625	\$3,975	\$1,650
Fire Protection - Operational Grants & Support	\$621,023	\$465,767	\$460,984	\$4,784
Emergency Management Organization	\$17,650	\$13,238	\$22,173	(\$8,935)
Property Inspection & Public Works	\$292,543	\$219,407	\$202,939	\$16,468
Animal Control	\$29,742	\$22,307	\$22,274	\$33
	\$1,975,049	\$1,481,287	\$1,467,289	\$13,998
TRANSPORTATION SERVICES				
Road Transport and Active Transportation	\$47,880	\$35,910	\$35,160	\$750
Air Operational Support	\$233,300	\$174,975	\$174,975	\$0
	\$281,180	\$210,885	\$210,135	\$750
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection & Disposal-(West Pubnico)	\$207,928	\$155,946	\$135,518	\$20,428
Sewage Collection & Disposal-(Tusket)	\$39,101	\$29,326	\$24,850	\$4,475
Sewage Collection & Disposal-(Wedgeport)	\$0	\$0	\$376	(\$376)
East Pubnico Water Utilities	\$36,000	\$27,000	\$16,163	\$10,837
	\$283,029	\$212,272	\$176,907	\$35,365
Garbage Collection & Disposal	\$707,900	\$530,925	\$523,442	\$7,483
Other - Unsightly & Dangerous Premises	\$35,000	\$26,250	\$18,000	\$8,250
	\$742,900	\$557,175	\$541,442	\$15,733
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,025,929	\$769,447	\$718,349	\$51,098
PUBLIC HEALTH SERVICES				
Medical Clinic Operations & Doctor Recruitment	\$91,000	\$68,250	\$68,250	\$0
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	\$140,008	\$105,006	\$96,219	\$8,787
Community Development	\$63,725	\$47,794	\$44,158	\$3,635
Economic Development and Housing	\$108,252	\$81,189	\$79,236	\$1,953
Business & Residential Parks	\$7,500	\$5,625	\$802	\$4,823
Senior Safety Coordinator	\$54,595	\$40,946	\$40,983	(\$36)
Regional and Local Tourism Support	\$89,750	\$67,313	\$79,562	(\$12,249)
	\$463,830	\$347,873	\$340,960	\$6,913
RECREATION & CULTURAL SERVICES				
Recreation and Active Living	\$333,649	\$250,237	\$217,092	\$33,145
Cultural Bldg & Facilities-Pubnico Library	\$21,850	\$16,388	\$12,686	\$3,702
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$160,104	\$120,078	\$114,013	\$6,065
Regional Library	\$54,013	\$40,510	\$40,510	(\$0)
	\$569,616	\$427,212	\$384,300	\$42,912

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>
EDUCATION				
Tri-County Regional School Board Operations	\$1,572,832	\$1,179,624	\$1,179,624	\$0
TRANSFERS				
Transfers to Reserves & own funds	\$352,272	\$264,204	\$264,204	\$0
TOTAL EXPENDITURES	\$8,067,502	\$6,050,627	\$5,901,070	\$149,557
REVENUES	\$8,067,502	\$6,050,627	\$6,074,400	\$23,773
EXPENDITURES	\$8,067,502	\$6,050,627	\$5,901,070	\$149,557
SURPLUS	\$0	\$0	\$173,330	\$173,330

Unrestricted Surplus as at December 31, 2018	\$173,330
<i>less West Pub.Sewer Surplus</i>	\$24,520
<i>less Tusket Sewer Surplus (deficit)</i>	\$3,671
<i>less Middle / Lower East Pubnico Water Utility Surplus</i>	\$10,837
Operating Fund Surplus	\$134,302

NOTES:

A = ACTUALS to December 31, 2018

E = ESTIMATED Amount by using the Budgeted Amount

P = PRORATED Amount -Total Paid for the full year & prorated for 9 months-to December 31 31/18

FINANCIAL REPORT AT DECEMBER 31, 2018

<u>REVENUES</u>	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,533,774	\$3,400,331	\$3,400,949	\$618	P
11121-000 Commercial Property Tax	\$1,096,623	\$822,467	\$826,062	\$3,594	P
11121-000 Comm.(Seasonal Businesses @ 75% of tax rate)	\$12,319	\$9,239	\$9,253	\$14	P
11122-000 Comm.(Special Tax Agreement/Legislation)	\$184,811	\$138,608	\$138,608	(\$0)	P
11122-100 Comm. (Special Municipal Tax Agreement)	\$30,000	\$22,500	\$22,500	\$0	P
11151-000 Resource Property Tax	\$365,141	\$273,856	\$272,560	(\$1,296)	P
11152-000 Resource Recr. Property Tax	\$11,234	\$8,426	\$8,848	\$422	P
11153-000 Forest Acreage <50,000	\$10,679	\$8,009	\$8,051	\$42	P
11154-000 Forest Acreage >50,000	\$260	\$195	\$195	\$0	P
	\$6,244,841	\$4,683,631	\$4,687,025	\$3,394	
FIRE RATES					
11182-001 Quinan Area Rate	\$17,044	\$12,783	\$12,808	\$25	P
11182-002 West Pubnico Area Rate	\$51,411	\$38,558	\$37,991	(\$567)	P
11182-003 East Pubnico Area	\$18,840	\$14,130	\$14,101	(\$29)	P
11182-004 Islands & District Area Rate	\$22,148	\$16,611	\$16,590	(\$21)	P
11182-005 Lake Vaughn Area Rate	\$3,607	\$2,705	\$2,703	(\$3)	P
11182-006 Eel Brook Area Rate	\$75,482	\$56,612	\$56,558	(\$54)	P
11182-007 Wedgeport & District Area Rate	\$70,400	\$52,800	\$52,900	\$100	P
11182-008 East Kemptville Area Rate	\$4,197	\$3,148	\$3,419	\$271	P
	\$263,129	\$197,347	\$197,070	(\$277)	
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Operating Levy	\$171,063	\$128,297	\$129,025	\$728	P
11291-050 Tusket Sewer Tax Operating Levy	\$35,901	\$26,926	\$25,929	(\$997)	P
11291-075 Wedgeport Sewer - Operating Levy	\$0	\$0	\$7,313	\$7,313	P
11292-000 Lower East Pub. Water Operating Fees	\$10,000	\$7,500	\$7,500	\$0	P
11292-001 Middle East Pub. Water Operating Fees	\$26,000	\$19,500	\$19,500	\$0	P
	\$242,964	\$182,223	\$189,266	\$7,043	
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$40,000	\$30,000	\$30,000	\$0	P
11430-000 Nova Scotia Power-GIL of Taxes	\$13,107	\$9,830	\$9,830	\$0	P
11431-000 HST Offset Program	\$13,000	\$9,750	\$12,009	\$2,259	P
	\$66,107	\$49,580	\$51,839	\$2,259	
OTHER TAXES					
11920-005 Deed Transfer Tax	\$133,000	\$99,750	\$93,547	(\$6,203)	A
	\$133,000	\$99,750	\$93,547	(\$6,203)	
TOTAL TAXES	\$6,950,041	\$5,212,531	\$5,218,747	\$2,822	
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,200	\$3,900	\$3,975	\$75	P
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$3,900	\$3,978	\$78	P
	\$10,400	\$7,800	\$7,953	\$153	
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$28,524	\$21,393	\$19,436	(\$1,957)	P
12310-100 Wind Farm Subsidy	\$33,101	\$24,826	\$24,826	\$0	P
12320-000 Crown Timber Forest	\$105,246	\$78,935	\$78,935	\$1	P
12330-000 Fire Protection	\$8,346	\$6,260	\$6,260	\$1	P
12340-000 Conservation Tax Exemption	\$1,400	\$1,050	\$1,050	\$0	P
	\$176,617	\$132,463	\$130,507	(\$1,955)	
TOTAL GRANTS IN LIEU	\$187,017	\$140,263	\$138,460	(\$1,803)	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-000 Homecare Board Expense	\$0	\$0	\$0	\$0	A
13353-100 Service Recovery - DPC	\$70,000	\$52,500	\$52,500	\$0	P
13353-101 Transfer of surplus - DPC	\$4,233	\$3,175	\$0	(\$3,175)	A
13353-110 Service Recovery - CAO Airport Corp	\$24,000	\$18,000	\$24,000	\$6,000	P
13353-125 Service Recovery - IT Services	\$11,000	\$8,250	\$8,250	\$0	P
13353-150 Service Recovery - WREN bookkeeping	\$18,000	\$13,500	\$13,500	\$0	P
13353-200 Service Recovery - Inspection Services	\$0	\$0	\$302	\$302	A
TOTAL SERV.PROVIDED LOCAL GOVT	\$127,233	\$95,425	\$98,552	\$3,127	
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net Income - Wellington Turbines	\$41,000	\$30,750	\$30,750	\$0	P
TOTAL SALES OF SERVICES	\$41,000	\$30,750	\$30,750	\$0	
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$375	\$625	\$250	A
15110-003 Building Permits	\$9,000	\$6,750	\$8,123	\$1,373	A
15110-004 Tax Certificates	\$500	\$375	\$300	(\$75)	A
15110-005 Criminal Records Check	\$2,500	\$1,875	\$1,740	(\$135)	A
15110-006 Subdivision Fees	\$3,500	\$2,625	\$2,400	(\$225)	A
	\$16,000	\$12,000	\$13,188	\$1,188	
FINES					
15210-001 Fines	\$5,000	\$3,750	\$3,418	(\$332)	A
	\$5,000	\$3,750	\$3,418	(\$332)	
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$5,333	\$4,000	\$4,000	\$0	P
	\$5,333	\$4,000	\$4,000	\$0	
RETURNS ON INVESTMENTS					
15510-000 INTEREST-on Investments -(Current Acct.)	\$57,500	\$43,125	\$43,125	\$0	P
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$3,000	\$2,250	\$2,250	\$0	P
15510-015 INTEREST-on Pubnico Capital	\$19,365	\$14,524	\$14,524	\$0	P
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$6,187	\$4,640	\$4,640	(\$0)	P
15510-025 INTEREST-on East Pubnico Water Utility	\$3,000	\$2,250	\$3,699	\$1,449	P
15510-030 INTEREST-on Wedgeport Capital Loan	\$0	\$0	\$2,553	\$2,553	P
15590-000 INTEREST-on Tax Sale Surplus	\$6,500	\$4,875	\$4,875	\$0	P
	\$95,552	\$71,664	\$75,667	\$4,003	
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$58,500	\$43,875	\$51,527	\$7,652	A
15610-002 Accrual - Pubnico Sewer Taxes	\$2,500	\$1,875	\$1,989	\$114	A
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$900	\$1,093	\$193	A
15610-004 Accrual - Water lending - Principle & interest	\$800	\$600	\$600	\$0	P
15610-005 Accrual - Wedgeport Sewer	\$0	\$0	\$167	\$167	A
	\$63,000	\$47,250	\$55,376	\$8,126	
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery - Track & Field	\$3,500	\$2,625	\$2,625	\$0	P
15710-002 Argyle His. Society - Other	\$0	\$0	\$0	\$0	A
15710-003 Argyle His. Society- Wage Recovery	\$10,000	\$7,500	\$7,500	\$0	P
15710-004 Tourism Signage Initiative Revenue	\$3,680	\$2,760	\$2,760	\$0	P
15710-005 Recr.Programs (Active Net revenue)	\$0	\$0	\$0	\$0	A
15710-006 Recr.Programs (refund-user fees)	\$13,600	\$10,200	\$15,329	\$5,129	A
15710-007 Recr.Day Camps (Refunds-User Fees)	\$35,000	\$26,250	\$21,907	(\$4,343)	P
15710-008 Pubnico Sewer Hook-ups	\$0	\$0	\$4,000	\$4,000	A
15710-009 Tusket Sewer Hook-ups	\$2,000	\$1,500	\$1,500	\$0	P
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$2,250	\$3,000	\$750	A
15710-011 Active Living Program Revenue	\$0	\$0	\$0	\$0	A
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$8,250	\$8,250	\$0	P
15710-013 Tent Revenue	\$1,000	\$750	\$825	\$75	P
15710-014 Societe Bon Temps - Starlight	\$0	\$0	\$0	\$0	A
15710-015 Photocopies and postage sold	\$0	\$0	\$0	\$0	A
15710-016 Dewatering Truck rental	\$1,000	\$750	\$0	(\$750)	A
15785-000 HST Rebate- Mileage/Travel Conference Claims	\$8,000	\$6,000	\$6,000	\$0	P
	\$91,780	\$68,835	\$73,695	\$4,860	
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$0	\$0	\$1,005	\$1,005	A
15990-001 Cash Over-\$USA Exchange	\$0	\$0	(\$59)	(\$59)	A
15990-002 Election Deposits	\$0	\$0	\$0	\$0	A
15990-004 Misc Revenue - Black Pond Road	\$1,060	\$795	\$795	\$0	P
	\$1,060	\$795	\$1,741	\$946	
TOTAL REVENUE-OWN SOURCES	\$445,958	\$334,469	\$356,387	\$21,918	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.</u>					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$116,192	\$116,192	(\$0)	P
16286-000 Farm Acreage	\$7,060	\$5,295	\$5,295	\$0	P
	\$161,983	\$121,487	\$121,487	(\$0)	
TOTAL UNCONDITIONAL TRANSFERS	\$161,983	\$121,487	\$121,487	(\$0)	
<u>CONDITIONAL TRANSFERS FROM OTHER GOVTS.</u>					
FEDERAL GOVERNMENT					
17171-002 Works Program - (Recreation Casual)	\$5,000	\$3,750	\$8,633	\$4,883	P
17172-010 Federal Gas Tax - Active Transportation	\$0	\$0	\$0	\$0	A
	\$5,000	\$3,750	\$8,633	\$4,883	
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,800	\$2,100	\$2,158	\$58	P
17530-001 Active Living - Thrive and other Grants	\$10,000	\$7,500	\$0	(\$7,500)	A
17530-003 Active Living Coordinator Grant	\$25,000	\$18,750	\$18,750	\$0	P
17530-004 Aquaculture Investment Readiness	\$17,381	\$13,036	\$13,036	\$0	P
17530-007 Senior Safety Grant (Crime Prevention)	\$8,500	\$6,375	\$6,375	\$0	P
17530-008 PCAP - East Pubnico Water Utility	\$0	\$0	\$0	\$0	A
17530-009 PCAP - West Pubnico Wastewater	\$0	\$0	\$0	\$0	A
17571-001 Misc. Recreation Programs	\$0	\$0	\$0	\$0	A
	\$63,681	\$47,761	\$40,319	(\$7,442)	
TOTAL CONDITIONAL TRANSFERS	\$68,681	\$51,511	\$48,952	(\$2,559)	
<u>OTHER TRANSFERS (OWN RESERVES)</u>					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	A
19200-001 Due from Operating Reserve Fund	\$76,550	\$57,413	\$57,413	\$1	P
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$95,454	\$95,454	\$0	P
19200-003 Transfer from East Pubnico Water Utility Fund	\$50,000	\$37,500	\$37,500	\$0	P
19200-005 Transfer from Operating Reserve - Domtex	\$0	\$0	\$0	\$0	A
TOTAL OTHER TRANSFERS	\$253,822	\$190,367	\$190,367	\$1	
TOTAL REVENUES	\$8,067,502	\$6,050,627	\$6,074,400	\$23,506	

FINANCIAL REPORT AT DECEMBER 31, 2018

EXPENDITURES	2018-2019 BUDGET	PRORATED BUDGET DEC 31, 2018	UNAUDITED ACTUALS TO DEC 31, 2018	VARIANCE ACTUAL TO PRORATED	
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM					
21011-000 Interest on Short-Term (Banking Service Charges)	\$6,000	\$4,500	\$5,127	(\$627)	A
	\$6,000	\$4,500	\$5,127	(\$627)	
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$32,304	\$24,228	\$24,228	\$0	P
21111-000 Warden Cell phone	\$600	\$450	\$382	\$68	A
21112-000 Warden Travel Expenses	\$3,000	\$2,250	\$1,206	\$1,044	A
21130-000 Council Stipends	\$161,146	\$120,860	\$120,860	(\$1)	P
21132-000 Council Travel Expenses	\$1,700	\$1,275	\$2,326	(\$1,051)	A
21133-000 Council Computer Related Costs/Internet	\$2,500	\$1,875	\$1,779	\$96	A
21134-000 Council Benefits & Pension Plan Expense	\$7,300	\$5,475	\$7,719	(\$2,244)	A
21135-000 Council UNSM & FCM Conference	\$33,500	\$25,125	\$21,141	\$3,984	A
21136-000 Council UNSM & FCM Union Dues	\$6,600	\$4,950	\$5,054	(\$104)	P
21139-100 Council - CAPITAL EQUIPMENT	\$3,000	\$2,250	\$0	\$2,250	A
	\$251,650	\$188,738	\$184,696	\$4,042	
ADMINISTRATION					
21212-001 CAO - Salary	\$122,040	\$91,530	\$91,530	\$0	P
21212-003 CAO - Travel	\$3,000	\$2,250	\$993	\$1,257	A
21212-004 CAO - Professional Fees	\$1,100	\$825	\$794	\$31	P
21213-000 Director of Finance-Salary	\$61,020	\$45,765	\$45,765	\$0	P
21213-002 Municipal Clerk - Salary	\$61,020	\$45,765	\$41,052	\$4,713	A
21213-004 Staff -Meeting Fees	\$1,500	\$1,125	\$1,056	\$69	A
21213-005 Staff -Assistant/Finance	\$5,750	\$4,313	\$0	\$4,313	A
21213-006 Staff- Regular Mileage	\$600	\$450	\$777	(\$327)	A
21213-008 Citizen Members-Mileage to Meetings	\$500	\$375	\$0	\$375	A
21214-002 Office Bldg.-NSP	\$11,500	\$8,625	\$8,064	\$561	A
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$7,875	\$7,611	\$264	A
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,125	\$726	\$399	A
21214-007 Office Bldg.-Snow Removal	\$0	\$0	\$0	\$0	A
21214-009 Office Bldg.-Repairs	\$1,000	\$750	\$1,118	(\$368)	A
21214-010 Office Bldg.-NSP (recr.bldg.)	\$200	\$150	\$105	\$45	A
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$750	\$780	(\$30)	A
21215-000 Legal Services-(Regular Services)	\$6,185	\$4,639	\$5,910	(\$1,271)	A
21215-002 Legal Services-(Other)	\$5,000	\$3,750	\$6,001	(\$2,251)	P
21215-003 Consultant Services	\$7,500	\$5,625	\$7,072	(\$1,447)	P
21216-001 Office Exp.-Office Supplies	\$7,500	\$5,625	\$5,625	\$0	P
21216-002 Office Exp.-Office Furniture	\$9,000	\$6,750	\$577	\$6,173	A
21216-003 Office Exp.-Advertising/Sponsorship	\$13,500	\$10,125	\$8,998	\$1,127	A
21216-004 Office Exp.-Postage	\$8,000	\$6,000	\$4,557	\$1,443	A
21216-008 Office Exp.-Kitchen Supplies	\$3,000	\$2,250	\$1,389	\$861	A
21216-010 Office Exp.-Other (Misc.)	\$0	\$0	\$0	\$0	A
21216-014 Office Exp.-ADT Security	\$550	\$413	\$411	\$1	P
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,000	\$7,500	\$7,500	\$0	P
	\$352,465	\$264,349	\$248,412	\$15,937	
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$55,935	\$41,951	\$41,951	\$0	P
21216-024 IT Dept.- Travel	\$1,200	\$900	\$1,006	(\$106)	A
21216-025 IT Dept.- Training, Books, etc.	\$150	\$113	\$0	\$113	A
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$900	\$675	\$163	\$512	A
21216-027 IT Dept.- Internet/Spam Services	\$3,500	\$2,625	\$2,516	\$109	A
21216-028 IT Dept.- Equipmt.Reprs/Maint.(All Depts)	\$4,000	\$3,000	\$1,068	\$1,932	A
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	A
21216-030 IT Dept.-Software Maintenance costs	\$29,500	\$22,125	\$22,424	(\$299)	A
21216-031 IT Dept.-Cell Phone	\$6,500	\$4,875	\$4,783	\$92	A
21216-032 IT Dept.-AMA Website (Year 3 of 3)	\$4,200	\$3,150	\$2,933	\$217	P
21216-033 IT Dept.-Translation	\$500	\$375	\$0	\$375	A
21216-034 IT Dept.-Phones & Fax	\$6,000	\$4,500	\$4,473	\$27	A
21216-036 IT Dept.-Online Promotion	\$500	\$375	\$0	\$375	A
21216-037 IT Dept.-Video Editing Costs	\$500	\$375	\$346	\$29	A
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$8,000	\$6,000	\$4,571	\$1,429	A
	\$121,385	\$91,039	\$86,233	\$4,806	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
EMPLOYER BENEFITS					
21219-001 Other Admin.-CPP Expense	\$43,000	\$32,250	\$32,250	\$0	P
21219-002 Other Admin.-EI Expense	\$21,400	\$16,050	\$16,050	\$0	P
21219-003 Other Admin.-Pension Plan Exp. - employees	\$57,000	\$42,750	\$40,393	\$2,357	A
21219-004 Other Admin.-Group Ins.Benefits Expense	\$46,000	\$34,500	\$30,375	\$4,125	A
21219-005 Other Admin.-WCB Expense	\$15,250	\$11,438	\$12,414	(\$977)	P
21219-006 Other Admin.-(EAP)Empl.Assis.Program Exp.	\$1,100	\$825	\$887	(\$62)	A
21219-007 Other Admin.-Other employee benefits	\$3,800	\$2,850	\$2,601	\$249	P
21219-008 Other Admin.-Workplace Wellness	\$4,000	\$3,000	\$2,485	\$516	A
	\$191,550	\$143,663	\$137,455	\$6,208	
FINANCIAL AUDIT					
21225-000 Audit Fees	\$24,000	\$18,000	\$18,000	\$0	P
	\$24,000	\$18,000	\$18,000	\$0	
TAXATION					
21241-000 Revenue Adm.Accountant-Salary	\$48,308	\$36,231	\$36,231	\$0	P
21241-001 Revenue Tax Collection-Salary	\$39,155	\$29,366	\$29,336	\$30	P
21241-002 Title Searches & Survey Expenses	\$2,000	\$1,500	\$0	\$1,500	A
21241-003 Tax Sale Expenses	\$1,000	\$750	\$750	\$0	P
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$11,000	\$8,250	\$8,867	(\$617)	P
21243-001 Tax Rebates-Exemptions Granted	\$18,550	\$13,913	\$13,425	\$487	P
21243-002 Write-Offs and Allowances - Municipal Tax	\$7,500	\$5,625	\$5,335	\$290	P
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$107,000	\$80,250	\$79,907	\$343	P
	\$234,513	\$175,885	\$173,851	\$2,034	
COMMON OFFICE EXPENSES					
21290-001 Common Other General Govt. Services	\$8,000	\$6,000	\$6,874	(\$874)	A
21290-004 Photocopier Leases	\$9,900	\$7,425	\$7,414	\$11	A
21290-005 Postage Meter Lease	\$2,300	\$1,725	\$1,833	(\$108)	A
21290-006 Photocopier Usage	\$4,000	\$3,000	\$3,914	(\$914)	A
21290-007 Property and Liability Insurance	\$27,000	\$20,250	\$21,677	(\$1,427)	A
	\$51,200	\$38,400	\$41,712	(\$3,312)	
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$0	\$0	\$0	\$0	A
21920-000 Conventions-UNSM and FCM-CAO	\$3,900	\$2,925	\$935	\$1,990	A
21920-001 Conventions- AMA membership/conferences exp.	\$5,700	\$4,275	\$4,365	(\$90)	P
21920-002 Conventions-Tax Collectors Seminars	\$2,250	\$1,688	\$1,360	\$327	P
21920-003 Conventions-Training/Workshops	\$8,500	\$6,375	\$1,567	\$4,808	A
21920-007 AMA Regional Rep - Board meeting expenses	\$3,500	\$2,625	\$1,673	\$952	A
21920-008 CAMA Membership/Conference	\$500	\$375	\$483	(\$108)	P
	\$24,350	\$18,263	\$10,384	\$7,879	
GRANTS TO ORGANIZATIONS					
21950-001 Grants to Organizations -Spring	\$52,100	\$39,075	\$38,325	\$750	P
21950-003 Community Hall Grants Project	\$30,000	\$22,500	\$22,500	\$0	P
21950-004 YMCA Operating Grant	\$15,000	\$11,250	\$11,250	\$0	A
21950-005 Mariners Center Operating Grant	\$75,000	\$56,250	\$65,024	(\$8,774)	P
21950-006 Ground Search and Rescue Grant	\$4,000	\$3,000	\$3,000	\$0	P
21950-007 Yarmouth Curling Club	\$0	\$0	\$0	\$0	A
21950-008 Special Events Grants	\$7,700	\$5,775	\$3,200	\$2,575	A
21950-009 Mariners Centre - Zamboni	\$0	\$0	\$0	\$0	A
21950-010 District Community Grants	\$27,000	\$20,250	\$20,250	\$0	P
21950-011 Special Energy Grant - Generator	\$45,000	\$33,750	\$33,750	\$0	P
21950-012 West Pubnico Golf & Country Club	\$20,000	\$15,000	\$15,000	\$0	P
21950-100 Grants to Organizations - Fall	\$7,500	\$5,625	\$3,256	\$2,369	A
	\$283,300	\$212,475	\$215,555	(\$3,080)	
OTHER GEN.GOV.T.SERV.-(MISC., ETC.)					
21972-000 Assessment Recovery Costs	\$195,381	\$146,536	\$146,536	(\$0)	P
	\$195,381	\$146,536	\$146,536	(\$0)	
TOTAL GENERAL GOVERNMENT SERVICES	\$1,735,794	\$1,301,846	\$1,267,959	\$37,522	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$901,166	\$675,875	\$675,875	(\$1)	P
	\$901,166	\$675,875	\$675,875	(\$1)	
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$105,425	\$79,069	\$79,069	(\$0)	P
	\$105,425	\$79,069	\$79,069	(\$0)	
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$3,750	\$3,750	\$0	P
22330-015 Prosecutorial Services	\$2,500	\$1,875	\$225	\$1,650	P
	\$7,500	\$5,625	\$3,975	\$1,650	
FIRE PROTECTION					
22420-000 Fire Depts.- Per Capita Grants	\$269,232	\$201,924	\$201,924	\$0	P
22420-001 Fire Depts.-Training Program	\$18,000	\$13,500	\$13,500	\$0	P
22420-002 Fire Depts.- Conferences	\$11,000	\$8,250	\$7,676	\$574	P
22420-004 Fire Depts.- Airpacks (2)	\$17,000	\$12,750	\$12,679	\$71	P
22420-005 Fire Depts.- Pagers (2)	\$1,200	\$900	\$809	\$91	P
22420-006 Fire Depts.- Lost Wages	\$500	\$375	\$0	\$375	A
22420-007 Fire Depts.- Vehicle Rentals	\$5,000	\$3,750	\$3,750	\$0	P
22420-009 Fire Depts.-Training Equipment & medals	\$4,000	\$3,000	\$2,269	\$731	P
22420-010 Fire Depts.- Insurance Accident/ Life	\$24,000	\$18,000	\$17,432	\$568	P
22420-011 Fire depts.- Fire Tags and Banquet	\$2,500	\$1,875	\$0	\$1,875	A
22420-012 Fire Depts.- Radio License Fees	\$5,462	\$4,097	\$4,097	(\$1)	P
	\$357,894	\$268,421	\$264,135	\$4,285	
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate (Year 5 of 5)	\$51,411	\$38,558	\$38,012	\$546	P
22424-001 Quinan Area Rate	\$17,044	\$12,783	\$12,808	(\$25)	P
22424-002 East Pubnico Area Rate (Year 3 of 8)	\$18,840	\$14,130	\$14,101	\$29	P
22424-003 Eel Brook Area Rate (Year 4 of 6)	\$75,482	\$56,612	\$56,585	\$26	P
22424-004 Wedgeport & District Area Rate (6 of 15)	\$70,400	\$52,800	\$52,900	(\$100)	P
22424-005 Islands & District Area Rate (Year 2 of 5)	\$22,148	\$16,611	\$16,590	\$21	P
22424-006 Lake Vaughan Area Rate	\$3,607	\$2,705	\$2,703	\$3	P
22424-007 Kemptville Area Rate	\$4,197	\$3,148	\$3,149	(\$1)	P
	\$263,129	\$197,347	\$196,848	\$498	
EMERGENCY MEASURES					
22510-000 EMO Coordinator - Stipend	\$8,500	\$6,375	\$6,375	\$0	P
22510-001 EMO Coordinator - Travel	\$750	\$563	\$255	\$307	A
22510-002 EMO Coordinator - Conferences & Misc.Exp.	\$1,200	\$900	\$0	\$900	A
22512-002 EMO Communications (phone/cell/internet exp)	\$2,700	\$2,025	\$1,528	\$497	A
22512-003 EMO Miscellaneous	\$1,500	\$1,125	\$13,879	(\$12,754)	A
22512-004 EMO Exercises	\$2,000	\$1,500	\$19	\$1,481	A
22512-009 EMO Boat Maintenance	\$500	\$375	\$116	\$259	A
22512-010 EMO Training Expense	\$0	\$0	\$0	\$0	A
22512-011 EMO Generator Maintenance	\$500	\$375	\$0	\$375	A
	\$17,650	\$13,238	\$22,173	(\$8,935)	
OTHER PROTECTION- PROPERTY INSPECTION					
22920-001 Prop.Insp/P.Works -Director's Salary	\$67,500	\$50,625	\$50,625	\$0	P
22920-002 Prop.Insp/P.Works -Director's Travel	\$2,000	\$1,500	\$1,375	\$125	P
22920-005 Building Official - Salary	\$69,156	\$51,867	\$51,867	\$0	P
22920-006 Building Official -Travel	\$3,000	\$2,250	\$1,737	\$513	A
22920-007 Prop.Insp./P.Works -Facilities Maintenance	\$41,500	\$31,125	\$31,125	\$0	P
22920-008 Prop.Insp/P.Works - Fac. Maint Assistant - Summer	\$9,500	\$7,125	\$6,794	\$331	P
22920-010 Prop.Insp/P.Works - Printing Expense	\$1,500	\$1,125	\$997	\$128	A
22920-011 Prop.Insp/P.Works - Repairs to Sidewalks	\$5,000	\$3,750	\$2,680	\$1,070	A
22920-012 Prop.Insp/P.Works - Director Assist -Salary	\$35,087	\$26,315	\$26,315	\$0	P
22920-014 Prop.Insp/P.Works -Other Misc.Exp.	\$3,000	\$2,250	\$1,527	\$723	A
22920-015 Prop.Insp/P.Works - Conferences/Training	\$12,000	\$9,000	\$5,333	\$3,667	A
22920-016 Prop.Insp/P. Works- Business Park Road Maint.	\$3,000	\$2,250	\$1,649	\$601	A
22920-017 Prop.Insp/P.Works - Membership Dues	\$1,500	\$1,125	\$1,068	\$58	A
22920-018 Prop.Insp/P.Works - General Mileage	\$300	\$225	\$0	\$225	A
22920-019 Prop.Insp/P.Works - Civic Signage Initiative	\$4,000	\$3,000	\$2,829	\$171	A
22920-020 Prop.Inso/P.Works - Fire Inspection Services	\$9,000	\$6,750	\$1,447	\$5,303	A
22920-022 Prop Insp/P.Works- Department Vehicle	\$13,000	\$9,750	\$8,861	\$889	P
22920-023 Prop.Insp/P.Works- Fac. Maint.Coodinator Misc.	\$2,000	\$1,500	\$1,662	(\$162)	A
22920-024 Prop.Insp/P.Works -Storage Shed Maintenance	\$1,500	\$1,125	\$1,608	(\$483)	A
22920-025 Prop Insp/P.Works - Maintenance & fuel - mower	\$9,000	\$6,750	\$3,440	\$3,310	A
	\$292,543	\$219,407	\$202,939	\$16,468	
OTHER PROTECTION- SPCA & SUBDIVISION FEES					
22930-200 Contribution SPCA	\$29,442	\$22,082	\$22,082	(\$1)	P
22931-000 Dog Control - Dog Tags Exp.	\$300	\$225	\$192	\$33	A
	\$29,742	\$22,307	\$22,274	\$33	
TOTAL PROTECTIVE SERVICES	\$1,975,049	\$1,481,287	\$1,467,289	\$13,998	

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	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
TRANSPORTATION SERVICES					
OTHER TRANSPORT. SERV. - ROAD TRANSPORT					
23230-000 Contract - Dept. of Transportation	\$46,880	\$35,160	\$35,160	\$0	P
23230-100 Feasibility Study / Active Transportation	\$0	\$0	\$0	\$0	A
23230-125 Hipson Bridge Assessment	\$0	\$0	\$0	\$0	A
23230-175 Public Transportation (HOPE)	\$1,000	\$750	\$0	\$750	A
	\$47,880	\$35,910	\$35,160	\$750	
OTHER TRANSPORT. SERV. - AIR TRANSPORT					
23320-000 Yarmouth Airport Corp'n.- (Operating Grant)	\$223,300	\$167,475	\$167,475	\$0	P
23320-025 Yarmouth Airport Corp'n (Economic Dev. Initiatives)	\$10,000	\$7,500	\$7,500	\$0	P
	\$233,300	\$174,975	\$174,975	\$0	
TOTAL TRANSPORT SERVICES	\$281,180	\$210,885	\$210,135	\$750	
ENVIRONMENTAL HEALTH SERVICES					
OTHER ENV. (SEWAGE COLLECTION & DISPOSAL)					
(WEST PUBNICO SEWAGE & TREATMENT PLANT)					
24240-001 W.Pub. Sewer - General Repairs	\$15,000	\$11,250	\$8,329	\$2,921	A
24240-002 W.Pub. Sewer -NSP	\$33,000	\$24,750	\$24,452	\$298	A
24240-004 W.Pub. Sewer -Audit Fees	\$2,000	\$1,500	\$1,500	\$0	P
24240-005 W.Pub. Sewer -Supplies/Misc.Exp.	\$2,500	\$1,875	\$1,076	\$799	A
24240-006 W.Pub. Sewer -Septic Services	\$1,000	\$750	\$1,643	(\$893)	A
24240-007 W.Pub. Sewer -Professional Development	\$3,000	\$2,250	\$1,314	\$936	A
24240-008 W.Pub. Sewer-Polymer Solution	\$3,000	\$2,250	\$2,395	(\$145)	A
24240-009 W.Pub. Sewer -Treatment Plant Study	\$1,000	\$750	\$0	\$750	A
24240-010 W.Pub. Sewer-Transfer to Cap Reserve-Dewatering	\$29,230	\$21,923	\$21,923	(\$1)	P
24240-012 W.Pub. Sewer -Capital & Infrastructure	\$14,000	\$10,500	\$10,209	\$291	A
24240-013 W.Pub. Sewer -Chlorine/Lab Testing	\$2,200	\$1,650	\$1,524	\$126	A
24240-014 W.Pub. Sewer -Liability Insurance (boiler/equipt.)	\$4,000	\$3,000	\$2,827	\$173	P
24240-015 W.Pub. Sewer-Wastewater Operator Salary	\$44,748	\$33,561	\$33,561	\$0	P
24240-016 W.Pub. Sewer-Sludge Removal/Dewatering	\$14,000	\$10,500	\$3,468	\$7,032	A
24240-017 W.Pub. Sewer-Scada System & Telephone	\$3,500	\$2,625	\$2,174	\$451	A
24240-018 W.Pub. Sewer-Office Supplies	\$750	\$563	\$172	\$391	A
24240-019 W.Pub. Sewer-Waste Water Op. Benefits	\$7,200	\$5,400	\$4,213	\$1,187	A
24240-020 W.Pub. Sewer - Mileage/Fuel - truck	\$13,000	\$9,750	\$5,315	\$4,435	A
24240-021 W.Pub. Sewer - Interest Exp.	\$8,100	\$6,075	\$4,418	\$1,657	P
24240-022 W.Pub. Sewer -Generator Repairs	\$1,200	\$900	\$772	\$128	P
24240-023 W.Pub. Sewer - Truck Lease	\$3,000	\$2,250	\$2,250	\$0	P
24240-024 W.Pub. Sewer-Vehicle Insurance	\$2,500	\$1,875	\$1,984	(\$109)	P
	\$207,928	\$155,946	\$135,518	\$20,428	
(TUSKET SEWAGE & TREATMENT PLANT)					
24245-001 Tusket Sewer -Wages	\$3,000	\$2,250	\$2,250	\$0	P
24245-002 Tusket Sewer -NSP	\$9,000	\$6,750	\$5,898	\$853	A
24245-003 Tusket Sewer -Communications (Scada)	\$1,500	\$1,125	\$551	\$574	A
24245-004 Tusket Sewer -Audit Fees	\$200	\$150	\$150	\$0	P
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$950	\$713	\$721	(\$8)	P
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$6,000	\$4,500	\$1,821	\$2,679	A
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$200	\$150	\$0	\$150	A
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$2,300	\$1,725	\$1,595	\$130	A
24245-009 Tusket Sewer -Transfer to Tusket Sew.Res. (Cap)	\$2,751	\$2,063	\$0	\$2,063	A
24245-010 Tusket Sewer -Septic Services	\$5,000	\$3,750	\$3,983	(\$233)	A
24245-011 Tusket Sewer -Equipment Reserve	\$0	\$0	\$0	\$0	A
24245-012 Tusket Sewer -Miscellaneous Expense	\$200	\$150	\$10	\$140	A
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$8,000	\$6,000	\$7,872	(\$1,872)	P
	\$39,101	\$29,326	\$24,850	\$4,475	
(WEDGEPORT WASTEWATER)					
24250-002 Wedgeport Sewer - Tank Maintenance	\$0	\$0	\$0	\$0	A
24250-003 Wedgeport Sewer - Repairs	\$0	\$0	\$376	(\$376)	A
24250-004 Wedgeport Sewer - Travel	\$0	\$0	\$0	\$0	A
24250-005 Wedgeport Sewer - Wastewater Tech	\$0	\$0	\$0	\$0	A
24250-008 Wedgeport Sewer - Other	\$0	\$0	\$0	\$0	A
	\$0	\$0	\$376	(\$376)	

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	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
MIDDLE/LOWER EAST PUBNICO WATER UTILITY					
24255-001 Lower E.Pub Water - Power and Pumping	\$4,000	\$3,000	\$3,460	(\$460)	A
24255-003 Lower E.Pub Water - Capital and repairs	\$2,500	\$1,875	\$138	\$1,737	A
24255-004 Lower E.Pub Water - Insurance	\$350	\$263	\$263	(\$0)	P
24255-006 Lower E.Pub Water - Miscellaneous	\$150	\$113	\$209	(\$97)	A
24255-007 Lower E.Pub Water - Salary & Mileage	\$3,000	\$2,250	\$2,250	\$0	P
	\$10,000	\$7,500	\$6,320	\$1,180	
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$3,000	\$3,413	(\$413)	A
24255-017 Middle E.Pub Water - Capital and repairs	\$13,200	\$9,900	\$0	\$9,900	A
24255-018 Middle E.Pub Water - Insurance	\$300	\$225	\$221	\$5	P
24255-019 Middle E.Pub Water - Salary & Mileage	\$8,000	\$6,000	\$6,000	\$0	P
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$375	\$209	\$166	A
	\$26,000	\$19,500	\$9,843	\$9,657	
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$36,000	\$27,000	\$16,163	\$10,837	
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,000	\$750	\$172	\$578	A
24320-001 Solid Waste - Collection (Contract)	\$322,400	\$241,800	\$241,800	\$0	P
24320-002 Solid Waste - Recycling Costs	\$50,500	\$37,875	\$35,007	\$2,868	A
24320-003 Solid Waste - Disposal Fees (Landfill)	\$137,000	\$102,750	\$103,369	(\$619)	A
24320-004 Solid Waste - Disposal Fees (Organics)	\$71,500	\$53,625	\$49,725	\$3,900	A
24320-007 Solid Waste - Advertising	\$2,500	\$1,875	\$1,969	(\$94)	A
24320-010 Solid Waste - Spring & Fall Cleanup, etc.	\$72,000	\$54,000	\$57,539	(\$3,539)	P
24320-050 Solid Waste - Community Clean up Program	\$14,000	\$10,500	\$10,265	\$235	P
24320-060 Solid Waste - WasteCheck Comm. Adm. Fee	\$22,000	\$16,500	\$16,500	\$0	P
24320-100 Solid Waste - CAPITAL (COMPOSTAINERS)	\$13,000	\$9,750	\$7,097	\$2,653	P
24390-000 Other Garbage -Illegal Dumping	\$2,000	\$1,500	\$0	\$1,500	A
	\$707,900	\$530,925	\$523,442	\$7,483	
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$35,000	\$26,250	\$18,000	\$8,250	P
	\$35,000	\$26,250	\$18,000	\$8,250	
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,025,929	\$769,447	\$717,974	\$51,473	
PUBLIC HEALTH SERVICES					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$22,500	\$16,875	\$16,875	\$0	P
25300-050 AM Clark Medical Clinic	\$41,000	\$30,750	\$30,750	\$0	P
25300-065 Special Municipipl Tax Legislation - AM Clarke	\$10,000	\$7,500	\$7,500	\$0	P
25300-075 VON Operating Grant	\$2,500	\$1,875	\$1,875	\$0	P
25300-100 Doctors Recruitment	\$15,000	\$11,250	\$11,250	\$0	P
	\$91,000	\$68,250	\$68,250	\$0	
TOTAL PUBLIC HEALTH SERVICES	\$91,000	\$68,250	\$68,250	\$0	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 District Planning Commission	\$0	\$0	\$0	\$0	A
26110-002 District Planning Comm- Senior Planner Wages	\$51,867	\$38,900	\$36,175	\$2,725	P
26110-003 District Planning Comm- GIS Tech Wages	\$48,308	\$36,231	\$36,231	\$0	P
26110-004 District Planning Comm- Contracted Planning Services	\$0	\$0	\$0	\$0	A
26110-005 District Planning Comm- Professional and Legal	\$2,000	\$1,500	\$0	\$1,500	A
26110-006 District Planning Comm- Employee Benefits	\$17,000	\$12,750	\$12,080	\$670	P
26110-007 District Planning Comm- Mileage and Meeting costs	\$2,000	\$1,500	\$1,065	\$435	A
26110-008 District Planning Comm-Conf/workshops/memberships	\$3,000	\$2,250	\$1,600	\$650	P
26110-009 District Planning Comm- Off Supplies, Postage & Equip	\$2,000	\$1,500	\$14	\$1,487	A
26110-010 District Planning Comm- Telephone & Communication	\$2,000	\$1,500	\$1,475	\$25	A
26110-011 District Planning Comm- Software, License & IT	\$5,000	\$3,750	\$3,010	\$740	P
26110-012 District Planning Comm- Computer Equipment	\$750	\$563	\$0	\$563	A
26110-013 District Planning Comm- Rental & Admin Fees	\$5,333	\$4,000	\$4,000	(\$0)	P
26110-014 District Planning Comm- Other	\$750	\$563	\$222	\$340	A
26110-015 District Planning Comm - Drone Expenses	\$0	\$0	\$347	(\$347)	A
	\$140,008	\$105,006	\$96,219	\$8,787	
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$49,325	\$36,994	\$36,029	\$964	P
26220-002 Comm Dev Officer - Travel	\$1,500	\$1,125	\$1,111	\$14	A
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$1,125	\$0	\$1,125	A
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$1,500	\$1,500	\$0	P
26220-007 Comm Dev Officer - Meetings and info sessions	\$1,000	\$750	\$35	\$716	A
26220-008 Comm Dev Officer - Quinan Trail Project	\$0	\$0	\$0	\$0	A
26220-009 Comm Dev Officer - Small Community Projects	\$2,300	\$1,725	\$1,536	\$189	A
26220-011 Comm Dev Officer - Tent operational costs	\$800	\$600	\$549	\$51	A
26220-012 Comm Dev Officer - Novs Scotia Webcams	\$4,500	\$3,375	\$3,399	(\$24)	P
26220-013 Comm Dev Officer - Youth Engagement	\$800	\$600	\$0	\$600	A
	\$63,725	\$47,794	\$44,158	\$3,635	
TOTAL COMMUNITY DEVELOPMENT	\$63,725	\$47,794	\$44,158	\$3,635	
HOUSING AND RDA					
26310-005 Deficit - Regional Housing Authority	\$25,000	\$18,750	\$18,750	\$0	P
26310-010 Strategic Planning Initiatives	\$5,000	\$3,750	\$2,960	\$790	A
26310-014 Regional Economic Development (REN)	\$43,752	\$32,814	\$32,814	\$0	P
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$22,000	\$16,500	\$15,338	\$1,162	P
26310-016 Argyle Economic Development Initiatives- Housing	\$0	\$0	\$0	\$0	A
26310-020 Yar. Area Ind.Commission (YAIC) -Operations	\$12,500	\$9,375	\$9,375	\$0	P
26310-021 Yar. Area Ind. Commission (YAIC) - Closure Costs	\$0	\$0	\$0	\$0	A
	\$108,252	\$81,189	\$79,236	\$1,953	
26400-003 Starlight - Professional Fees	\$0	\$0	\$0	\$0	A
26400-004 Starlight - Training	\$0	\$0	\$0	\$0	A
26400-005 Starlight - Marketing and Promotion	\$0	\$0	\$0	\$0	A
	\$0	\$0	\$0	\$0	
OTHER - INDUSTRIAL PARKS & COMMISSION					
26690-001 Street Lights - Tusket & Wedgeport	\$500	\$375	\$526	(\$151)	A
26690-002 Tusket Industrial Park - Maintenance & Other	\$4,500	\$3,375	\$276	\$3,099	A
26690-003 Green Acres Subdivision - Maintenance & other	\$1,500	\$1,125	\$0	\$1,125	A
26690-004 Gain/Loss on sale of land - Business Park	\$1,000	\$750	\$0	\$750	A
	\$7,500	\$5,625	\$802	\$4,823	
OTHER - ENVIRONMENTAL DEV.SERV.- SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$53,595	\$40,196	\$40,196	\$0	P
26800-002 Senior Safety - Vehicle & Travel	\$1,000	\$750	\$787	(\$37)	A
26800-003 Senior Safety - Misc	\$0	\$0	\$0	\$0	A
26800-004 Senior Safety - Conference & Training	\$0	\$0	\$0	\$0	A
	\$54,595	\$40,946	\$40,983	(\$36)	
OTHER ENVIRONMENTAL DEV.SERV.-(TOURISM)					
26900-108 Tourism Exp. - Contribution to YASTA - Operating	\$66,250	\$49,688	\$49,688	(\$1)	P
26900-109 Tourism Exp. - Contribution to YASTA - Projects	\$10,500	\$7,875	\$7,875	\$0	P
26900-110 Tourism Exp. - Starlight (Bon Temps)	\$0	\$0	\$197	(\$197)	A
26900-118 Tourism Exp. - Business/Tourism signage initiative	\$7,000	\$5,250	\$16,889	(\$11,639)	P
26900-130 Tourism Exp. - Misc. Argyle (Experiences)	\$4,000	\$3,000	\$3,864	(\$864)	P
26910-001 Tourism Exp. - Advertising	\$2,000	\$1,500	\$1,049	\$451	A
	\$89,750	\$67,313	\$79,562	(\$12,249)	
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$463,830	\$347,873	\$340,960	\$6,913	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>DEC 31, 2018</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2018</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>RECREATION & CULTURAL SERVICES</u>					
OTHER -RECREATION SERVICES					
27110-001 Recr. - Director of Programming & Active Living Salary	\$53,901	\$40,426	\$40,426	(\$0)	P
27110-002 Recr. - Director of Programming & Active Living Travel	\$4,000	\$3,000	\$3,094	(\$94)	A
27110-003 Recr. - Director of Recreation Services Salary	\$54,410	\$40,808	\$40,808	(\$1)	P
27110-004 Recr. - Director of Recreation Services Travel	\$3,800	\$2,850	\$1,599	\$1,251	A
27111-003 Recr. - Summer Students- Wages	\$76,778	\$57,584	\$58,227	(\$643)	P
27111-004 Recr. - Casual Travel	\$1,200	\$900	\$715	\$185	A
27111-005 Recr. - Gym Supervisors Wages	\$2,000	\$1,500	\$1,293	\$207	A
27111-006 Recr. - Casual Employee Training	\$2,500	\$1,875	\$1,536	\$339	P
27112-001 Recr. - Senior Programs	\$10,000	\$7,500	\$8,100	(\$600)	P
27112-002 Recr. - Thrive Initiatives	\$10,000	\$7,500	\$1,809	\$5,691	A
27112-003 Recr. - Program Expenses	\$12,420	\$9,315	\$7,361	\$1,954	A
27112-004 Recr. - Commission Expenses	\$1,200	\$900	\$235	\$665	A
27112-005 Recr. - Capital Equipment for Programs	\$1,500	\$1,125	\$0	\$1,125	A
27112-006 Recr. - Repairs and Capital Projects	\$20,915	\$15,686	\$1,383	\$14,303	A
27112-007 Recr. -Day Camps Expenses	\$8,900	\$6,675	\$6,505	\$170	A
27112-008 Recr. - Director of Programming Prof. Development	\$2,000	\$1,500	\$1,886	(\$386)	A
27112-009 Recr. - Miscellaneous Expenses	\$500	\$375	\$424	(\$49)	A
27112-010 Recr. - Director of Rec. Services Prof. Development	\$2,500	\$1,875	\$1,733	\$142	P
27112-011 Recr. - Memberships	\$800	\$600	\$570	(\$2,114)	P
27112-012 Recr. - Volunteer Banquet Celebrations	\$4,000	\$3,000	\$2,714	\$3,000	P
27112-013 Recr. - Active Transportation	\$4,000	\$3,000	\$0	\$3,000	A
27112-014 Recr. - Kids First Fund	\$1,700	\$1,275	\$0	\$1,275	A
27112-015 Recr. - Kids in Motion wages	\$0	\$0	\$0	\$0	A
27112-016 Recr. - Meeting Expenses	\$500	\$375	\$114	\$261	A
27112-017 Recr. - Argyle Minor Soccer Club	\$0	\$0	\$0	\$0	A
27112-018 Recr. - Leadership Development for Coaches	\$1,000	\$750	\$0	\$750	A
27112-116 Recr. - School sport support	\$2,000	\$1,500	\$0	\$1,500	A
27180-000 Recr. - Field Maintenance	\$14,125	\$10,594	\$8,811	\$1,783	P
27180-001 Recr. - Field Maintenance - Salary	\$37,000	\$27,750	\$27,750	\$0	P
	\$333,649	\$250,237	\$217,092	\$33,145	
<u>CULTURAL BUILDINGS & FACILITIES</u>					
(PUBNICO LIBRARY)					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$7,000	\$5,250	\$4,585	\$665	A
27250-002 Pubnico Library - Furnace Oil	\$8,500	\$6,375	\$4,887	\$1,488	A
27250-003 Pubnico Library - NSP	\$1,800	\$1,350	\$1,384	(\$34)	A
27250-004 Pubnico Library - Telephone	\$500	\$375	\$287	\$88	A
27250-005 Pubnico Library - Repairs	\$1,500	\$1,125	\$11	\$1,114	A
27250-006 Pubnico Library - Insurance	\$1,600	\$1,200	\$1,219	(\$19)	P
27250-007 Pubnico Library - Supplies	\$750	\$563	\$126	\$437	A
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$150	\$187	(\$37)	A
27250-009 Pubnico Library - Snow Removal	\$0	\$0	\$0	\$0	A
	\$21,850	\$16,388	\$12,686	\$3,702	
(OLD COURTHOUSE & MUSEUM)					
27290-000 Courthouse - Tourguides (summer)	\$13,700	\$10,275	\$10,275	\$0	P
27290-001 Courthouse - Telephone	\$1,600	\$1,200	\$1,263	(\$63)	A
27290-002 Courthouse - NSP	\$5,000	\$3,750	\$3,595	\$155	P
27290-003 Courthouse - Office Supplies	\$2,500	\$1,875	\$851	\$1,024	A
27290-004 Courthouse - Repairs & Maintenance	\$22	\$17	\$352	(\$335)	A
27290-005 Courthouse - Fall Tourguide (Wages)	\$3,800	\$2,850	\$4,373	(\$1,523)	P
27290-007 Courthouse - Membership Dues	\$1,300	\$975	\$827	\$148	A
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$750	\$563	\$211	\$352	A
27290-009 Courthouse - Historian (Salary)	\$54,000	\$40,500	\$40,500	\$0	P
27290-010 Courthouse - Staff Travel	\$1,000	\$750	\$758	(\$8)	A
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$3,000	\$2,600	\$400	A
27290-012 Courthouse - Books & Periodicals	\$1,800	\$1,350	\$412	\$938	A
27290-014 Courthouse - Advertising	\$4,500	\$3,375	\$1,570	\$1,805	A
27290-015 Courthouse - Photocopier Usage & Maint. Contract	\$0	\$0	\$0	\$0	A
27290-016 Courthouse - Lawn Maintenance	\$2,000	\$1,500	\$1,530	(\$30)	A
27290-017 Courthouse - Internet Services	\$400	\$300	\$166	\$134	A
27290-018 Courthouse - Kitchen Expenses	\$400	\$300	\$349	(\$49)	A
27290-019 Courthouse - Furnace Oil	\$2,000	\$1,500	\$1,169	\$331	P
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,875	\$1,036	\$839	A
27290-022 Courthouse - ADT Security	\$1,200	\$900	\$553	\$347	P
27290-023 Courthouse - Public Programming	\$5,000	\$3,750	\$2,763	\$987	A
27290-024 Courthouse - Postage	\$350	\$263	\$55	\$207	A
27290-025 Courthouse - Preservation Supplies	\$3,500	\$2,625	\$385	\$2,240	A
27290-026 Courthouse - Heritage Development Officer-Salary	\$46,782	\$35,087	\$35,087	(\$1)	P
27290-027 Courthouse - Insurance	\$2,000	\$1,500	\$1,562	(\$62)	P
27290-100 Courthouse - CAPITAL EQUIPMENT	\$0	\$0	\$1,772	(\$1,772)	A
	\$160,104	\$120,078	\$114,013	\$6,065	
OTHER RECREATION & CULTURAL SERVICES					
27590-050 Western Counties Regional Library	\$54,013	\$40,510	\$40,510	(\$0)	P
	\$54,013	\$40,510	\$40,510	(\$0)	
TOTAL RECREATION & CULTURAL SERVICES					
	\$569,616	\$427,212	\$384,300	\$42,912	

FINANCIAL REPORT AT DECEMBER 31, 2018

	<u>2018-2019 BUDGET</u>	<u>PRORATED BUDGET DEC 31, 2018</u>	<u>UNAUDITED ACTUALS TO DEC 31, 2018</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,572,832	\$1,179,624	\$1,179,624	\$0	P
	\$1,572,832	\$1,179,624	\$1,179,624	\$0	
TOTAL EDUCATION	\$1,572,832	\$1,179,624	\$1,179,624	\$0	
TRANSFERS					
28221-001 Transfer to Capital Reserve Adm.Bldg.	\$145,000	\$108,750	\$108,750	\$0	P
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	A
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$95,454	\$95,454	\$0	P
28223-002 Transfer to Own Agency	\$0	\$0	\$0	\$0	A
28223-003 Transfer to East Pubnico Water utility	\$50,000	\$37,500	\$37,500	\$0	P
28223-004 Transfer to Capital Reserve - New truck	\$30,000	\$22,500	\$22,500	\$0	p
	\$352,272	\$264,204	\$264,204	\$0	
TOTAL TRANSFERS	\$352,272	\$264,204	\$264,204	\$0	
TOTAL EXPENDITURES	\$8,067,502	\$6,050,627	\$5,900,694	\$149,932	