

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
Residential	\$4,533,774	\$4,534,598	\$4,722,837	\$189,063	
Commercial (Regular)	\$1,096,623	\$1,101,416	\$1,112,857	\$16,234	
Commercial (Seasonal Businesses)	\$12,319	\$12,337	\$12,816	\$497	
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$214,811	\$212,818	\$214,659	(\$152)	
Resource	\$365,141	\$363,414	\$396,311	\$31,170	
Resource (Recreation)	\$11,234	\$11,797	\$12,387	\$1,153	
Forestry Acreage	\$10,939	\$10,995	\$10,854	(\$85)	
	\$6,244,841	\$6,247,374	\$6,482,721	\$237,880	3.81%
Fire Area Rates	\$263,129	\$262,400	\$397,447	\$134,318	
Sewer and Water - Special Assessment	\$242,964	\$259,148	\$259,234	\$16,270	
	\$506,093	\$521,547	\$656,681	\$150,588	29.76%
Aliant Telecom	\$40,000	\$40,693	\$36,000	(\$4,000)	
Nova Scotia Power	\$13,107	\$13,107	\$16,939	\$3,832	
HST Rebate	\$13,000	\$16,012	\$16,000	\$3,000	
Deed Transfer Tax	\$133,000	\$125,951	\$123,000	(\$10,000)	
	\$199,107	\$195,763	\$191,939	(\$7,168)	-3.60%
TOTAL TAXATION REVENUE	\$6,950,041	\$6,964,684	\$7,331,341	\$381,300	5.49%
GRANTS IN LIEU OF TAXES					
Federal Government	\$10,400	\$10,604	\$10,500	\$100	
Provincial Government	\$176,617	\$174,657	\$173,834	(\$2,783)	
	\$187,017	\$185,261	\$184,334	(\$2,683)	-1.43%
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	\$127,233	\$140,442	\$68,225	(\$59,008)	0.00%
SALES OF SERVICES					
Sale of Wind Energy	\$41,000	\$56,763	\$48,000	\$7,000	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$16,000	\$19,002	\$13,150	(\$2,850)	
Fines	\$5,000	\$4,883	\$4,500	(\$500)	
Rentals & Leases	\$5,333	\$5,333	\$3,000	(\$2,333)	
Return on Investments	\$95,552	\$106,055	\$95,695	\$143	
Penalties & Interest on Taxes	\$63,000	\$69,588	\$67,400	\$4,400	
Other Extraordinary Revenue	\$91,780	\$91,363	\$85,250	(\$6,530)	
Miscellaneous Revenue	\$1,060	\$2,068	\$1,070	\$10	
	\$277,725	\$298,291	\$270,065	(\$7,660)	-2.76%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Government	\$161,983	\$161,983	\$162,023	\$40	
	\$161,983	\$161,983	\$162,023	\$40	0.02%
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$5,000	\$11,511	\$11,648	\$6,648	
Provincial Government	\$63,681	\$66,699	\$47,125	(\$16,556)	
	\$68,681	\$78,210	\$58,773	(\$9,908)	-14.43%
TRANSFERS FROM OWN RESERVES					
	\$253,822	\$127,272	\$316,768	\$62,946	24.80%
Non Rate Revenue	\$2,071,964	\$2,013,479	\$2,207,524	\$135,560	6.54%
TOTAL REVENUES	\$8,067,502	\$8,012,906	\$8,439,529	\$372,027	4.61%

2019-2020 Operating Budget

EXPENDITURES	2018-2019 BUDGET	2018-2019 ACTUALS	2019-2020 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt	\$6,000	\$6,437	\$6,000	\$0	
Legislative - Council	\$251,650	\$256,741	\$260,150	(\$8,500)	
Administration	\$352,465	\$354,683	\$386,130	(\$33,665)	
Information Technology (IT)	\$121,385	\$110,336	\$122,010	(\$625)	
Employee Benefits	\$191,550	\$183,128	\$208,300	(\$16,750)	
Financial Audit	\$24,000	\$23,597	\$24,000	\$0	
Taxation	\$234,513	\$234,391	\$255,250	(\$20,737)	
Common Office Expenses	\$51,200	\$51,893	\$53,700	(\$2,500)	
Election, Conferences and Memberships	\$24,350	\$13,003	\$21,250	\$3,100	
Grants to organizations	\$283,300	\$286,920	\$287,700	(\$4,400)	
Assessment Recovery Costs- PVSC	\$195,381	\$195,381	\$198,522	(\$3,141)	
	\$1,735,794	\$1,716,512	\$1,823,012	(\$87,218)	-5.02%
PROTECTIVE SERVICES					
Police Protection	\$901,166	\$884,456	\$893,250	\$7,916	
Transfer to Correctional Services	\$105,425	\$105,425	\$104,833	\$592	
Law Enforcement - DNA costs	\$7,500	\$6,143	\$7,500	\$0	
Fire Protection-Operational Grants & Support	\$357,894	\$348,275	\$437,594	(\$79,700)	
Fire Protection Area Rate - Capital	\$263,129	\$262,464	\$397,447	(\$134,318)	
Emergency Management Organization	\$17,650	\$29,970	\$32,500	(\$14,850)	
Property Inspection & Public Works	\$292,543	\$274,143	\$349,300	(\$56,757)	
Animal Control	\$29,742	\$29,637	\$29,700	\$42	
	\$1,975,049	\$1,940,514	\$2,252,124	(\$277,075)	-14.03%
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	\$47,800	\$46,880	\$47,816	(\$16)	
Airport Operational Support	\$233,300	\$230,109	\$208,650	\$24,650	
	\$281,100	\$276,989	\$256,466	\$24,634	8.76%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	\$208,008	\$173,790	\$304,150	(\$96,142)	
Sewage Collection & Disposal-Tusket	\$39,101	\$37,084	\$38,441	\$660	
Sewage Collection & Disposal - Wedgeport	\$0	\$376	\$7,550	(\$7,550)	
East Pubnico Water Utilities	\$36,000	\$21,394	\$48,500	(\$12,500)	
	\$283,109	\$232,644	\$398,641	(\$115,532)	-40.81%
Garbage Collection & Disposal	\$707,900	\$701,731	\$730,772	(\$22,872)	
Unsanitary & Dangerous Premises	\$35,000	\$24,318	\$25,000	\$10,000	
	\$742,900	\$726,049	\$755,772	(\$12,872)	-1.73%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,026,009	\$958,693	\$1,154,413	(\$128,404)	-12.51%
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	\$91,000	\$55,007	\$90,000	\$1,000	1.10%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$140,008	\$129,472	\$106,850	\$33,158	
Community Development	\$63,725	\$60,446	\$65,400	(\$1,675)	
Economic Development and Housing	\$108,252	\$88,748	\$78,752	\$29,500	
Business & Residential Parks	\$7,500	\$16,034	\$7,300	\$200	
Seniors Safety Coordinator	\$54,595	\$54,333	\$56,150	(\$1,555)	
Regional and Local Tourism Support	\$89,750	\$109,015	\$90,750	(\$1,000)	
	\$463,830	\$458,048	\$405,202	\$58,628	12.64%
RECREATION & CULTURAL SERVICES					
Recreation and Active Living	\$333,649	\$307,540	\$355,011	(\$21,362)	
Cultural Bldg & Facilities-Pubnico Library	\$21,850	\$19,744	\$21,700	\$150	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$160,104	\$156,803	\$166,900	(\$6,796)	
Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$569,616	\$538,100	\$597,624	(\$28,008)	-4.92%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EDUCATION					
Transfer to School Board Operations	\$1,572,832	\$1,572,832	\$1,598,416	(\$25,584)	-1.63%
TRANSFERS					
Transfers to Reserves & own Funds	\$352,272	\$300,766	\$262,272	\$90,000	25.55%
TOTAL EXPENDITURES	\$8,067,502	\$7,817,460	\$8,439,529	(\$372,027)	-4.61%
REVENUES	\$8,067,502	\$8,012,906	\$8,439,529		
EXPENDITURES	\$8,067,502	\$7,817,460	\$8,439,529		
SURPLUS	\$0	\$195,445	(\$0)		

EXPENDITURES	\$8,439,529
NON RATE REVENUE	\$2,207,524
LEVY REQUIRED	\$6,232,005

	<u>Assesment '2019</u>	<u>Levy 19-20</u> <u>Budget</u>	<u>Levy %</u> <u>19-20</u>
<i>Residential</i>	\$433,580,400	\$4,726,386	\$0.76
<i>Resource</i>	\$36,357,100	\$396,323	\$0.06
	\$469,937,500	\$5,122,708	\$0.82
<i>Commercial</i>	\$49,217,500	\$1,109,297	\$0.18
	\$49,217,500	\$1,109,297	\$0.1780
TOTAL	\$519,155,000	\$6,232,005	\$1.00

RESIDENTIAL RATE	1.0901
	46,993.75
COMMERCIAL RATE	2.2539
	4,921.75

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<u>REVENUES</u>	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,533,774	\$4,534,598	\$4,722,837	\$189,063	
11121-000 Commercial Property Tax	\$1,096,623	\$1,101,416	\$1,112,857	\$16,234	
11121-001 Commercial (Seasonal Businesses @ 75% of tax rate)	\$12,319	\$12,337	\$12,816	\$497	
11122-000 Commercial (Special Tax Agreement/Legislation)	\$184,811	\$184,811	\$186,659	\$1,848	
11122-100 Commercial (Special Municipal Tax Agreement)	\$30,000	\$28,008	\$28,000	(\$2,000)	
11151-000 Resource Property Tax	\$365,141	\$363,414	\$396,311	\$31,170	
11152-000 Resource Recr. Property Tax	\$11,234	\$11,797	\$12,387	\$1,153	
11153-000 Forest Acreage <50,000	\$10,679	\$10,735	\$10,734	\$55	
11154-000 Forest Acreage >50,000	\$260	\$260	\$120	(\$140)	
	\$6,244,841	\$6,247,374	\$6,482,721	\$237,880	3.81%
FIRE RATES					
11182-001 Quinan Area Rate	\$17,044	\$17,078	\$31,474	\$14,430	
11182-002 West Pubnico Area Rate	\$51,411	\$50,655	\$115,500	\$64,089	
11182-003 East Pubnico Area Rate	\$18,840	\$18,802	\$18,700	(\$140)	
11182-004 Islands & District Area Rate	\$22,148	\$22,119	\$22,336	\$188	
11182-005 Lake Vaughn Area Rate	\$3,607	\$3,604	\$3,748	\$141	
11182-006 Eel Brook Area Rate	\$75,482	\$75,411	\$129,446	\$53,964	
11182-007 Wedgeport & District Area Rate	\$70,400	\$70,533	\$71,881	\$1,481	
11182-008 East Kemptville Area Rate	\$4,197	\$4,198	\$4,362	\$165	
	\$263,129	\$262,400	\$397,447	\$134,318	51.05%
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Area Rate	\$171,063	\$172,033	\$172,143	\$1,080	
11291-050 Tusket Sewer Area Rate (Operating)	\$35,901	\$34,571	\$36,241	\$340	
11291-075 Wedgeport Sewer Area Rate (Operating)	\$0	\$9,750	\$7,350	\$7,350	
11292-000 Lower E. Pub Water (Operating)	\$10,000	\$11,446	\$11,800	\$1,800	
11292-001 Middle E. Pub Water (Operating)	\$26,000	\$31,348	\$31,700	\$5,700	
	\$242,964	\$259,148	\$259,234	\$16,270	6.70%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$40,000	\$40,693	\$36,000	(\$4,000)	
11430-000 Nova Scotia Power-GIL of Taxes	\$13,107	\$13,107	\$16,939	\$3,832	
11431-000 HST Offset	\$13,000	\$16,012	\$16,000	\$3,000	
	\$66,107	\$69,812	\$68,939	\$2,832	4.28%
OTHER TAXES					
11920-005 Deed Transfer Tax	\$133,000	\$125,951	\$123,000	(\$10,000)	
	\$133,000	\$125,951	\$123,000	(\$10,000)	-7.52%
TOTAL TAXES	\$6,950,041	\$6,964,684	\$7,331,341	\$381,300	5.49%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,200	\$5,300	\$5,300	\$100	
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$5,304	\$5,200	\$0	
	\$10,400	\$10,604	\$10,500	\$100	0.96%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$28,524	\$25,915	\$25,900	(\$2,624)	
12310-100 Wind Farm Subsidy	\$33,101	\$33,101	\$33,432	\$331	
12320-000 Crown Timber Forest	\$105,246	\$105,246	\$104,756	(\$490)	
12330-000 Fire Protection	\$8,346	\$8,346	\$8,346	\$0	
12340-000 Conservation Tax Exemption	\$1,400	\$2,048	\$1,400	\$0	
	\$176,617	\$174,657	\$173,834	(\$2,783)	-1.58%
TOTAL GRANTS IN LIEU	\$187,017	\$185,261	\$184,334	(\$2,683)	-1.43%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery MODY - DPC	\$70,000	\$66,500	\$38,425	(\$31,575)	
13353-101 Transfer of surplus - DPC	\$4,233	\$4,998	\$0	(\$4,233)	
13353-105 Service Recovery - Maintenance	\$0	\$170	\$0	\$0	
13353-110 Service Recovery - CAO Airport Corporation	\$24,000	\$37,000	\$12,000	(\$12,000)	
13353-125 Service Recovery - IT Services	\$11,000	\$12,720	\$11,000	\$0	
13353-150 Service Recovery - WREN bookkeeping/IT	\$18,000	\$18,000	\$6,000	(\$12,000)	
13353-175 Service Recovery - Drone	\$0	\$608	\$500	\$500	
13353-200 Shared Service - Inspection services	\$0	\$447	\$300	\$300	
TOTAL SERV.PROVIDED LOCAL GOVT	\$127,233	\$140,442	\$68,225	(\$59,008)	-46.38%
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net income - Wellington Turbines	\$41,000	\$56,763	\$48,000	\$7,000	
TOTAL SALE OF SERVICES	\$41,000	\$56,763	\$48,000	\$7,000	17.07%
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$760	\$500	\$0	
15110-003 Building Permits	\$9,000	\$12,752	\$9,500	\$500	
15110-004 Tax Certificates	\$500	\$450	\$400	(\$100)	
15110-005 Criminal Records Check	\$2,500	\$1,740	\$0	(\$2,500)	
15110-006 Subdivision Fees	\$3,500	\$3,300	\$2,750	(\$750)	
	\$16,000	\$19,002	\$13,150	(\$2,850)	-17.81%
FINES					
15210-001 Fines	\$5,000	\$4,883	\$4,500	(\$500)	
	\$5,000	\$4,883	\$4,500	(\$500)	-10.00%
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$5,333	\$5,333	\$3,000	(\$2,333)	
	\$5,333	\$5,333	\$3,000	(\$2,333)	-43.75%
RETURNS ON INVESTMENTS					
15510-000 INTEREST on Investments -(Current Acct.)	\$57,500	\$60,717	\$58,000	\$500	
15510-010 INTEREST on Investments-(P.Sewer Surplus)	\$3,000	\$2,485	\$2,000	(\$1,000)	
15510-015 INTEREST on Pubnico Capital	\$19,365	\$19,126	\$16,011	(\$3,354)	
15510-020 INTEREST on Tusket Sewer Capital Loan	\$6,187	\$6,187	\$5,384	(\$803)	
15510-025 INTEREST on East Pubnico Water Utility	\$3,000	\$6,566	\$5,000	\$2,000	
15510-030 INTEREST on Wedgeport Capital loan	\$0	\$3,405	\$2,300	\$2,300	
15590-000 INTEREST on Tax Sale Surplus	\$6,500	\$7,570	\$7,000	\$500	
	\$95,552	\$106,055	\$95,695	\$143	0.15%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$58,500	\$63,570	\$61,000	\$2,500	
15610-002 Accrual - Pubnico Sewer Taxes	\$2,500	\$2,519	\$2,500	\$0	
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$1,470	\$1,200	\$0	
15610-004 Accrual - Water Lending Interest	\$800	\$1,793	\$2,500	\$1,700	
15610-005 Accrual - Wedgeport Sewer Taxes	\$0	\$236	\$200	\$200	
	\$63,000	\$69,588	\$67,400	\$4,400	6.98%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$3,500	\$3,132	\$3,000	(\$500)	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$10,000	\$10,000	\$10,000	\$0	
15710-004 Tourism Signage Initiative Revenue (Recovery)	\$3,680	\$0	\$3,500	(\$180)	
15710-006 Recreation Programs (refund-user fees)	\$13,600	\$16,720	\$15,550	\$1,950	
15710-007 Recreation Day Camps (Refunds-User Fees)	\$35,000	\$29,209	\$29,000	(\$6,000)	
15710-008 Pubnico Sewer Hook-ups	\$0	\$4,500	\$1,000	\$1,000	
15710-009 Tusket Sewer Hook-ups	\$2,000	\$0	\$1,000	(\$1,000)	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$3,000	\$0	
15710-011 Recreation Teen Program	\$0	\$0	\$4,200	\$4,200	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$11,000	\$11,000	\$0	
15710-013 Tent Revenue	\$1,000	\$1,100	\$1,000	\$0	
15710-014 Societe Bon Temps - Starlight	\$0	\$0	\$0	\$0	
15710-015 Photocopies & Postage sold	\$0	\$0	\$0	\$0	
15710-016 Dewatering Truck rental	\$1,000	\$3,000	\$3,000	\$2,000	
15750-000 Refunds - Unsightly Premises	\$0	\$3,258	\$0	\$0	
15785-000 HST Rebate- Mileage/council stipend	\$8,000	\$6,445	\$0	(\$8,000)	
	\$91,780	\$91,363	\$85,250	(\$6,530)	-7.11%
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$0	\$1,074	\$0	\$0	
15990-001 Cash Over/Under	\$0	(\$68)	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,060	\$1,061	\$1,070	\$10	
	\$1,060	\$2,068	\$1,070	\$10	0.94%
TOTAL REVENUE-OWN SOURCES	\$445,958	\$495,496	\$386,290	(\$59,668)	-13.38%

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UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$154,923	\$154,923	\$0	
16286-000 Farm Acreage	\$7,060	\$7,060	\$7,100	\$40	
	\$161,983	\$161,983	\$162,023	\$40	0.02%
TOTAL UNCONDITIONAL TRANSFERS	\$161,983	\$161,983	\$162,023	\$40	0.02%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Canada Works - Summer Students	\$5,000	\$11,511	\$11,648	\$6,648	
	\$5,000	\$11,511	\$11,648	\$6,648	132.96%
PROVINCIAL GOVERNMENT					
17525-000 EMO 911 Grant	\$2,800	\$2,877	\$2,825	\$25	
17530-001 Active Living - Thrive and other Grants	\$10,000	\$9,575	\$8,000	(\$2,000)	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Aquaculture Investment Readiness	\$17,381	\$20,183	\$0	(\$17,381)	
17530-006 Active Transportation	\$0	\$0	\$2,800	\$2,800	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$8,500	\$9,064	\$8,500	\$0	
17530-008 PCAP - East Pubnico Water Utility	\$0	\$0	\$0	\$0	
17530-009 PCAP - West Pubnico Wastewater	\$0	\$0	\$0	\$0	
	\$63,681	\$66,699	\$47,125	(\$16,556)	-26.00%
TOTAL CONDITIONAL TRANSFERS	\$68,681	\$78,210	\$58,773	(\$9,908)	-14.43%
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	
19200-001 Transfer from Operating Reserve Fund	\$76,550	\$0	\$90,000	\$13,450	
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$127,272	\$127,272	\$0	
19200-003 Transfer from East Pubnico Water Utility Fund	\$50,000	\$0	\$0	(\$50,000)	
19200-004 Transfer from Pubnico Wastewater	\$0	\$0	\$99,496	\$99,496	
19200-005 Transfer from Operating Reserve Fund - Domtex	\$0	\$0	\$0	\$0	
TOTAL OTHER TRANSFERS	\$253,822	\$127,272	\$316,768	\$62,946	24.80%
TOTAL REVENUES	\$8,067,502	\$8,012,906	\$8,439,529	\$320,019	3.97%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM DEBT					
21011-000 Interest on Short-Term (Banking Service Charges)	\$6,000	\$6,437	\$6,000	\$0	
	\$6,000	\$6,437	\$6,000	\$0	0.00%
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$32,304	\$32,716	\$35,300	(\$2,996)	
21111-000 Warden Cell phone	\$600	\$492	\$600	\$0	
21112-000 Warden Travel expenses	\$3,000	\$1,988	\$3,000	\$0	
21130-000 Council Stipends	\$161,146	\$163,203	\$176,100	(\$14,954)	
21132-000 Council Travel Expenses	\$1,700	\$2,550	\$2,500	(\$800)	
21133-000 Council Ipad Related Costs/Internet	\$2,500	\$2,301	\$2,500	\$0	
21134-000 Council Benefits & Pension Plan Expense	\$7,300	\$8,325	\$12,250	(\$4,950)	
21134-001 Council CPP Adjustment	\$0	\$17,285	\$0	\$0	
21135-000 Council UNSM & FCM Conferences	\$33,500	\$21,141	\$20,500	\$13,000	
21136-000 Council UNSM & FCM Union Dues	\$6,600	\$6,739	\$6,750	(\$150)	
21139-100 Council -Capital equipment	\$3,000	\$0	\$650	\$2,350	
	\$251,650	\$256,741	\$260,150	(\$8,500)	-3.38%
ADMINISTRATION					
21212-001 CAO - Salary	\$122,040	\$122,001	\$125,580	(\$3,540)	
21212-003 CAO - Travel & conferences	\$3,000	\$1,362	\$3,000	\$0	
21212-004 CAO - Professional fees	\$1,100	\$1,059	\$1,100	\$0	
21213-000 Director of Finance-Salary	\$61,020	\$61,020	\$65,000	(\$3,980)	
21213-002 Municipal Clerk - Salary	\$61,020	\$51,436	\$67,500	(\$6,480)	
21213-004 Staff -Meeting Fees	\$1,500	\$1,282	\$1,500	\$0	
21213-005 Staff - Assistant / Finance	\$5,750	\$0	\$10,000	(\$4,250)	
21213-006 Staff- Regular Mileage	\$600	\$817	\$1,000	(\$400)	
21213-008 Citizen Members-Mileage to Meetings	\$500	\$0	\$500	\$0	
21214-002 Office Bldg.-NSP	\$11,500	\$12,135	\$12,500	(\$1,000)	
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$10,289	\$10,500	\$0	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,064	\$1,500	\$0	
21214-009 Office Bldg.-Repairs	\$1,000	\$1,751	\$1,500	(\$500)	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$200	\$158	\$200	\$0	
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$1,056	\$1,200	(\$200)	
21215-000 Legal Services-(Regular Services)	\$6,185	\$5,910	\$7,500	(\$1,315)	
21215-002 Legal Services-(Other)	\$5,000	\$38,070	\$30,000	(\$25,000)	
21215-003 Consulting fees	\$7,500	\$9,626	\$3,000	\$4,500	
21216-001 Office Exp.-Office Supplies	\$7,500	\$7,898	\$8,000	(\$500)	
21216-002 Office Exp. Office Furniture	\$9,000	\$883	\$2,000	\$7,000	
21216-003 Office Exp.-Advertising/Sponsorship	\$13,500	\$11,652	\$12,000	\$1,500	
21216-004 Office Exp.-Postage	\$8,000	\$7,737	\$8,000	\$0	
21216-008 Office Exp.-Kitchen Supplies	\$3,000	\$1,968	\$2,500	\$500	
21216-014 Office Exp.-ADT Security	\$550	\$549	\$550	\$0	
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,000	\$4,961	\$10,000	\$0	
	\$352,465	\$354,683	\$386,130	(\$33,665)	-9.55%
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$55,935	\$55,935	\$57,560	(\$1,625)	
21216-024 IT Dept.- Travel	\$1,200	\$1,547	\$1,200	\$0	
21216-025 IT Dept.- Training, Books, etc.	\$150	\$0	\$150	\$0	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$900	\$163	\$500	\$400	
21216-027 IT Dept.- Internet/Spam Services	\$3,500	\$4,104	\$4,100	(\$600)	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$1,718	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	
21216-030 IT Dept.- Software Maintenance costs	\$29,500	\$23,590	\$28,000	\$1,500	
21216-031 IT Dept.- Cell Phone	\$6,500	\$5,942	\$6,500	\$0	
21216-032 IT Dept.-AMA Website	\$4,200	\$3,911	\$6,500	(\$2,300)	
21216-033 IT Dept.-Translation	\$500	\$0	\$500	\$0	
21216-034 IT Dept.- Phones & Fax	\$6,000	\$6,070	\$6,000	\$0	
21216-036 IT Dept. - Online Promotion	\$500	\$0	\$500	\$0	
21216-037 IT Dept. - Video Editing Costs	\$500	\$461	\$500	\$0	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$8,000	\$6,896	\$6,000	\$2,000	
	\$121,385	\$110,336	\$122,010	(\$625)	-0.51%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EMPLOYEE BENEFITS					
21219-001 Employee Benefits -CPP Expense	\$43,000	\$42,983	\$50,500	(\$7,500)	
21219-002 Employee Benefits -EI Expense	\$21,400	\$21,009	\$22,500	(\$1,100)	
21219-003 Employee Benefits -Pension Plan	\$57,000	\$54,502	\$58,000	(\$1,000)	
21219-004 Employee Benefits -Group Insurance & Medical	\$46,000	\$41,412	\$40,000	\$6,000	
21219-005 Employee Benefits -Workers Compensation	\$15,250	\$15,278	\$19,500	(\$4,250)	
21219-006-Employee Benefits -Employee Assistance Program	\$1,100	\$788	\$10,000	(\$8,900)	
21219-007-Employee Benefits -Other	\$3,800	\$3,400	\$3,800	\$0	
21219-008-Employee Benefits -Workplace Wellness	\$4,000	\$3,755	\$4,000	\$0	
	\$191,550	\$183,128	\$208,300	(\$16,750)	-8.74%
FINANCIAL AUDIT					
21225-000 Audit Fees	\$24,000	\$23,597	\$24,000	\$0	
	\$24,000	\$23,597	\$24,000	\$0	0.00%
TAXATION					
21241-000 Finance Officer - Salary	\$48,308	\$48,308	\$49,750	(\$1,442)	
21241-001 Tax Collector - Salary	\$39,155	\$39,143	\$43,000	(\$3,845)	
21241-002 Title Searches & Survey Expenses	\$2,000	\$0	\$1,000	\$1,000	
21241-003 Tax Sale Expenses	\$1,000	\$2,769	\$1,000	\$0	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$11,000	\$11,822	\$12,500	(\$1,500)	
21243-001 Tax Rebates-Exemptions Granted	\$18,550	\$17,900	\$18,000	\$550	
21243-002 Write-Offs and Allowances - Municipal Tax	\$7,500	\$7,906	\$8,000	(\$500)	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$107,000	\$106,543	\$122,000	(\$15,000)	
	\$234,513	\$234,391	\$255,250	(\$20,737)	-8.84%
COMMON OFFICE EXPENSES					
21290-001 Common Other and Meals	\$8,000	\$7,773	\$8,500	(\$500)	
21290-004 Photocopier Leases	\$9,900	\$9,885	\$9,900	\$0	
21290-005 Postage Meter Lease	\$2,300	\$2,271	\$2,300	\$0	
21290-006 Photocopier Usage	\$4,000	\$4,711	\$5,000	(\$1,000)	
21290-007 Property and Liability Insurance	\$27,000	\$27,253	\$28,000	(\$1,000)	
	\$51,200	\$51,893	\$53,700	(\$2,500)	-4.88%
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$0	\$0	\$0	\$0	
21920-000 Conventions-UNSM CAO	\$3,900	\$935	\$2,650	\$1,250	
21920-001 Conventions- AMA membership/conference expenses	\$5,700	\$5,820	\$6,200	(\$500)	
21920-002 Conventions-Tax Collectors Seminars	\$2,250	\$1,814	\$2,250	\$0	
21920-003 Conventions/Training/Workshops	\$8,500	\$1,567	\$6,500	\$2,000	
21920-007 AMA Regional Rep - Board meeting expenses	\$3,500	\$2,223	\$3,000	\$500	
21920-008 CAMA Membership/Conference	\$500	\$644	\$650	(\$150)	
	\$24,350	\$13,003	\$21,250	\$3,100	12.73%
GRANTS TO ORGANIZATIONS					
21950-001 Grants to organizations - Spring	\$52,100	\$51,100	\$52,500	(\$400)	
21950-003 Community Hall Grants Project	\$30,000	\$35,166	\$15,000	\$15,000	
21950-004 YMCA Operating Grant	\$15,000	\$15,000	\$45,000	(\$30,000)	
21950-005 Mariners Center Operating Grant	\$75,000	\$86,698	\$75,000	\$0	
21950-006 Ground Search and Rescue Grant	\$4,000	\$4,000	\$4,000	\$0	
21950-007 Yarmouth Curling Club	\$0	\$0	\$0	\$0	
21950-008 Special Events Grants	\$7,700	\$3,200	\$8,700	(\$1,000)	
21950-009 Mariner's Centre - Consulting - Capital Expansion	\$0	\$0	\$40,000	(\$40,000)	
21950-010 Community Grants	\$27,000	\$23,500	\$27,000	\$0	
21950-011 Special grant - Generator	\$45,000	\$45,000	\$0	\$45,000	
21950-012 West Pubnico Golf & Country Club	\$20,000	\$20,000	\$0	\$20,000	
21950-013 Societe Historique de Pubnico-Ouest	\$0	\$0	\$13,000	(\$13,000)	
21950-100 Grants to Organizations - Fall	\$7,500	\$3,256	\$7,500	\$0	
	\$283,300	\$286,920	\$287,700	(\$4,400)	-1.55%
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$195,381	\$195,381	\$198,522	(\$3,141)	
	\$195,381	\$195,381	\$198,522	(\$3,141)	-1.61%
TOTAL GENERAL GOVERNMENT SERVICES	\$1,735,794	\$1,716,512	\$1,823,012	(\$87,218)	-5.02%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>PROTECTIVE SERVICES</u>					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$901,166	\$884,456	\$893,250	\$7,916	
	\$901,166	\$884,456	\$893,250	\$7,916	0.88%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$105,425	\$105,425	\$104,833	\$592	
	\$105,425	\$105,425	\$104,833	\$592	0.56%
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$4,213	\$5,000	\$0	
22330-015 Prosecutorial Services	\$2,500	\$1,930	\$2,500	\$0	
	\$7,500	\$6,143	\$7,500	\$0	0.00%
FIRE PROTECTION- OPERATIONAL GRANTS & SUPPORT					
22420-000 Fire Depts.- Per Capita Grants	\$269,232	\$269,232	\$269,232	\$0	
22420-001 Fire Depts.-Training Program	\$18,000	\$9,071	\$24,650	(\$6,650)	
22420-002 Fire Depts.- Conferences	\$11,000	\$10,235	\$9,500	\$1,500	
22420-003 Fire Depts.- Dispatch Fees	\$0	\$5,910	\$23,400	(\$23,400)	
22420-004 Fire Depts.- Airpacks (2)	\$17,000	\$16,905	\$18,300	(\$1,300)	
22420-005 Fire Depts.- Pagers (2)	\$1,200	\$1,078	\$1,550	(\$350)	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Vehicle Rentals & PD	\$5,000	\$4,871	\$5,000	\$0	
22420-008 Fire Depts - Fleet improvement policy	\$0	\$0	\$40,000	(\$40,000)	
22420-009 Fire Depts.- Training Eqmt & medals	\$4,000	\$2,269	\$4,000	\$0	
22420-010 Fire Depts.- Insurance Accident/ Life	\$24,000	\$23,243	\$24,000	\$0	
22420-011 Fire depts.-Fire Tags and Banquet	\$2,500	\$0	\$2,500	\$0	
22420-012 Fire Depts.- Radio License Fees	\$5,462	\$5,462	\$5,462	\$0	
22420-013 Fire Depts.-Radios	\$0	\$0	\$9,500	(\$9,500)	
	\$357,894	\$348,275	\$437,594	(\$79,700)	-22.27%
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate	\$51,411	\$50,683	\$115,500	(\$64,089)	
22424-001 Quinan Area Rate	\$17,044	\$17,078	\$31,474	(\$14,430)	
22424-002 East Pubnico Area Rate	\$18,840	\$18,802	\$18,700	\$140	
22424-003 Eel Brook Area Rate	\$75,482	\$75,447	\$129,446	(\$53,964)	
22424-004 Wedgeport & District Area Rate	\$70,400	\$70,533	\$71,881	(\$1,481)	
22424-005 Islands & District Area Rate	\$22,148	\$22,119	\$22,336	(\$188)	
22424-006 Lake Vaughn Area Rate	\$3,607	\$3,604	\$3,748	(\$141)	
22424-007 Kemptville Area Rate	\$4,197	\$4,199	\$4,362	(\$165)	
	\$263,129	\$262,464	\$397,447	(\$134,318)	-51.05%
EMERGENCY MANAGEMENT ORGANIZATION					
22510-000 EMO Coordinator - Stipend	\$8,500	\$8,500	\$8,750	(\$250)	
22510-001 EMO Coordinator - Travel	\$750	\$255	\$750	\$0	
22510-002 EMO Coordinator - Conferences	\$1,200	\$0	\$1,000	\$200	
22512-001 EMO -Comfort Center Readiness	\$0	\$0	\$8,000	(\$8,000)	
22512-002 EMO Communications (internet&radio line exp)	\$2,700	\$2,541	\$2,500	\$200	
22512-003 EMO Miscellaneous	\$1,500	\$915	\$1,500	\$0	
22512-004 EMO Exercises and Training	\$2,000	\$122	\$2,000	\$0	
22512-005 EMO Emergency Event Contingency	\$0	\$17,154	\$7,000	(\$7,000)	
22512-009 EMO Boat Maintenance	\$500	\$116	\$500	\$0	
22512-010 EMO Training expense	\$0	\$0	\$0	\$0	
22512-011 EMO Generator Maintenance	\$500	\$367	\$500	\$0	
	\$17,650	\$29,970	\$32,500	(\$14,850)	-84.14%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
PROPERTY INSPECTION AND PUBLIC WORKS					
22920-001 P.Insp/P.Works - Director's Salary	\$67,500	\$67,452	\$65,000	\$2,500	
22920-002 P.Insp/P.Works - Director's Travel	\$2,000	\$1,974	\$2,500	(\$500)	
22920-003 P.Insp/P.Works - Deputy Building Official Salary	\$0	\$0	\$49,000	(\$49,000)	
22920-005 P.Insp/P.Works - Building Official Salary	\$69,156	\$69,134	\$71,500	(\$2,344)	
22920-006 P.Insp/P.Works - Building Officials Travel	\$3,000	\$2,404	\$3,500	(\$500)	
22920-007 P.Insp/P.Works - Facilities Maintenance Salary	\$41,500	\$41,462	\$36,600	\$4,900	
22920-008 P.Insp/P.Works - Fac. Maint Assistants Salary	\$9,500	\$9,058	\$9,500	\$0	
22920-010 P.Insp/P.Works - Printing Expense	\$1,500	\$1,399	\$1,000	\$500	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$5,000	\$3,927	\$5,000	\$0	
22920-012 P.Insp/P.Works - Assistant to the Director -Salary	\$35,087	\$36,587	\$40,000	(\$4,913)	
22920-014 P.Insp/P.Works - Other Expense	\$3,000	\$2,414	\$2,000	\$1,000	
22920-015 P.Insp/P.Works - Conferences/Training	\$12,000	\$7,258	\$19,500	(\$7,500)	
22920-016 P.Insp/P.Works - Business park road maintenance	\$3,000	\$2,246	\$2,000	\$1,000	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$1,168	\$1,500	\$0	
22920-018 P.Insp/P.Works - General mileage	\$300	\$86	\$200	\$100	
22920-019 P.Insp/P.Works - Civic Signage Initiative	\$4,000	\$4,138	\$8,000	(\$4,000)	
22920-020 P.Insp/P.Works - Fire Inspection Services	\$9,000	\$1,697	\$5,000	\$4,000	
22920-022 P.Insp/P.Works - Department vehicles	\$13,000	\$12,608	\$15,000	(\$2,000)	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$2,000	\$1,858	\$3,000	(\$1,000)	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$1,500	\$2,589	\$2,000	(\$500)	
22920-025 P.Insp/P.Works - Equipment Maintenance	\$9,000	\$4,685	\$7,500	\$1,500	
	\$292,543	\$274,143	\$349,300	(\$56,757)	-19.40%
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,442	\$29,445	\$29,445	(\$3)	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$300	\$192	\$255	\$45	
	\$29,742	\$29,637	\$29,700	\$42	0.14%
TOTAL PROTECTIVE SERVICES					
	\$1,975,049	\$1,940,514	\$2,252,124	(\$277,075)	-14.03%
TRANSPORTATION SERVICES					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$46,800	\$46,880	\$47,816	(\$1,016)	
23230-100 Feasibility Study / Active transportation	\$0	\$0	\$0	\$0	
23230-125 Hipson Bridge Assessment	\$0	\$0	\$0	\$0	
23230-175 Public Transportation (HOPE)	\$1,000	\$0	\$0	\$1,000	
	\$47,800	\$46,880	\$47,816	(\$16)	-0.03%
AIRPORT OPERATIONAL SUPPORT					
23320-000 Yarmouth Airport Corp'n.- Operating Grant	\$223,300	\$223,300	\$198,650	\$24,650	
23320-050 Yarmouth Airport Corp'n - Economic dev initiatives	\$10,000	\$6,809	\$10,000	\$0	
	\$233,300	\$230,109	\$208,650	\$24,650	10.57%
TOTAL TRANSPORT SERVICES					
	\$281,100	\$276,989	\$256,466	\$24,634	8.76%
ENVIRONMENTAL HEALTH SERVICES					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 W.Pub. Sewer - General Repairs and supplies	\$15,000	\$14,711	\$15,000	\$0	
24240-002 W.Pub. Sewer - NS Power	\$33,000	\$34,621	\$34,000	(\$1,000)	
24240-004 W.Pub. Sewer - Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 W.Pub. Sewer - Supplies/Misc.Exp.	\$2,500	\$1,098	\$1,500	\$1,000	
24240-006 W.Pub. Sewer - Septic Services	\$1,000	\$1,643	\$1,500	(\$500)	
24240-007 W.Pub. Sewer - Professional Development	\$3,000	\$1,314	\$2,500	\$500	
24240-008 W.Pub. Sewer - Polymer Solution	\$3,000	\$2,395	\$3,500	(\$500)	
24240-009 W.Pub. Sewer - Treatment Plant Study	\$1,000	\$0	\$1,000	\$0	
24240-010 W.Pub. Sewer - Transfer to Reserves	\$29,230	\$0	\$0	\$29,230	
24240-011 W.Pub. Sewer - Storage Shed	\$80	\$9,594	\$135,000	(\$134,920)	
24240-012 W.Pub. Sewer - New Capital & Pumps	\$14,000	\$15,298	\$10,000	\$4,000	
24240-013 W.Pub. Sewer - Chlorine/Lab Testing	\$2,200	\$2,121	\$2,500	(\$300)	
24240-014 W.Pub. Sewer - Liability Insurance	\$4,000	\$3,769	\$4,000	\$0	
24240-015 W.Pub. Sewer - Salary	\$44,748	\$44,734	\$47,500	(\$2,752)	
24240-016 W.Pub. Sewer - Sludge Removal/truck	\$14,000	\$3,625	\$10,000	\$4,000	
24240-017 W.Pub. Sewer - Scada system & telephone	\$3,500	\$8,911	\$1,500	\$2,000	
24240-018 W.Pub. Sewer - Office supplies	\$750	\$172	\$750	\$0	
24240-019 W.Pub.Sewer - Waste Water Op. Empl.Benefits	\$7,200	\$5,775	\$7,300	(\$100)	
24240-020 W. Pub Sewer - Mileage/Fuel -truck	\$13,000	\$6,426	\$11,000	\$2,000	
24240-021 W. Pub Sewer -Interest Exp.	\$8,100	\$8,909	\$5,900	\$2,200	
24240-022 W. Pub Sewer -Generator Maintenance	\$1,200	\$1,029	\$1,200	\$0	
24240-023 W. Pub Sewer - Truck Lease	\$3,000	\$3,000	\$3,000	\$0	
24240-024 W. Pub Sewer - Vehicle Insurance	\$2,500	\$2,646	\$3,500	(\$1,000)	
	\$208,008	\$173,790	\$304,150	(\$96,142)	-46.22%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Tusket Sewer -Wages	\$3,000	\$3,000	\$3,000	\$0	
24245-002 Tusket Sewer -NSP	\$9,000	\$8,272	\$8,800	\$200	
24245-003 Tusket Sewer -Communications (Scada)	\$1,500	\$686	\$2,000	(\$500)	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$950	\$961	\$1,000	(\$50)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$6,000	\$7,115	\$7,000	(\$1,000)	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$200	\$0	\$200	\$0	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$2,300	\$2,123	\$2,300	\$0	
24245-009 Tusket Sewer - Trans. Tusket Sewer Reserve (Cap)	\$2,751	\$0	\$0	\$2,751	
24245-010 Tusket Sewer -Septic Services	\$5,000	\$3,983	\$4,500	\$500	
24245-012 Tusket Sewer -Miscellaneous Expense	\$200	\$10	\$141	\$59	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$8,000	\$10,734	\$9,300	(\$1,300)	
	\$39,101	\$37,084	\$38,441	\$660	1.69%
WEDGEPORT SEWAGE & ONSITE TREATMENT					
24250-002 Wedgeport Sewer - Tank and Pump Maintenance	\$0	\$0	\$1,800	(\$1,800)	
24250-003 Wedgeport Sewer - Repairs	\$0	\$376	\$1,500	(\$1,500)	
24250-004 Wedgeport Sewer - Travel	\$0	\$0	\$600	(\$600)	
24250-005 Wedgeport Sewer - Wastewater Tech	\$0	\$0	\$1,500	(\$1,500)	
24250-006 Wedgeport Sewer - Pumping Services	\$0	\$0	\$1,400	(\$1,400)	
24250-007 Wedgeport Sewer - Sludge Removal	\$0	\$0	\$250	(\$250)	
24250-008 Wedgeport Sewer - Other	\$0	\$0	\$500	(\$500)	
	\$0	\$376	\$7,550	(\$7,550)	#DIV/0!
WATER UTILITY - LOWER EAST PUBNICO					
24255-001 Lower E.Pub Water - Power and Pumping	\$4,000	\$4,833	\$5,500	(\$1,500)	
24255-003 Lower E.Pub Water - Capital and repairs	\$2,500	\$138	\$7,125	(\$4,625)	
24255-004 Lower E.Pub Water - Insurance	\$350	\$352	\$375	(\$25)	
24255-006 Lower E.Pub Water - Miscellaneous	\$150	\$209	\$200	(\$50)	
24255-007 Lower E.Pub Water - Salary & mileage	\$3,000	\$3,034	\$3,000	\$0	
	\$10,000	\$8,567	\$16,200	(\$6,200)	-62.00%
WATER UTILITY - MIDDLE EAST PUBNICO					
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$4,234	\$4,000	\$0	
24255-017 Middle E.Pub Water - Capital, repairs & study	\$13,200	\$0	\$19,500	(\$6,300)	
24255-018 Middle E.Pub Water - Insurance	\$300	\$294	\$300	\$0	
24255-019 Middle E.Pub Water - Salary & mileage	\$8,000	\$8,089	\$8,000	\$0	
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$209	\$500	\$0	
	\$26,000	\$12,826	\$32,300	(\$6,300)	-24.23%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$36,000	\$21,394	\$48,500	(\$12,500)	-34.72%
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,000	\$1,874	\$1,500	(\$500)	
24320-001 Solid Waste - Collection Contract	\$322,400	\$322,401	\$332,072	(\$9,672)	
24320-002 Solid Waste - Recycling Fees	\$50,500	\$46,392	\$48,000	\$2,500	
24320-003 Solid Waste - Disposal Fees - Landfill	\$137,000	\$134,389	\$140,000	(\$3,000)	
24320-004 Solid Waste - Disposal Fees - Organics	\$71,500	\$65,267	\$68,000	\$3,500	
24320-007 Solid Waste - Advertising	\$2,500	\$2,696	\$3,000	(\$500)	
24320-010 Solid Waste - Spring & Fall Cleanup	\$72,000	\$76,718	\$80,000	(\$8,000)	
24320-050 Solid Waste - Community Clean up Program	\$14,000	\$13,687	\$20,700	(\$6,700)	
24320-060 Solid Waste - Waste Check Operational Support	\$22,000	\$21,880	\$22,000	\$0	
24320-100 Solid Waste - Compostainers	\$13,000	\$11,356	\$13,500	(\$500)	
24320-110 Solid Waste - Gasification Study	\$0	\$5,071	\$0	\$0	
24390-000 Solid Waste - Illegal Dumping Clean Up	\$2,000	\$0	\$2,000	\$0	
	\$707,900	\$701,731	\$730,772	(\$22,872)	-3.23%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Unsightly/Dangerous Premises	\$35,000	\$24,318	\$25,000	\$10,000	
	\$35,000	\$24,318	\$25,000	\$10,000	28.57%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,026,009	\$958,693	\$1,154,413	(\$120,854)	-11.78%
PUBLIC HEALTH SERVICES					
MEDICAL CLINIC OPERATIONS & DOCTOR RECRUITMENT					
25300-000 Harbour South Medical Clinic	\$22,500	\$22,500	\$25,500	(\$3,000)	
25300-050 AM Clarke Medical Clinic	\$41,000	\$14,879	\$27,000	\$14,000	
25300-065 Special Municipal Tax Legislation - AM Clarke	\$10,000	\$9,916	\$0	\$10,000	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$15,000	\$5,212	\$35,000	(\$20,000)	
	\$91,000	\$55,007	\$90,000	\$1,000	1.10%
TOTAL PUBLIC HEALTH SERVICES	\$91,000	\$55,007	\$90,000	\$1,000	1.10%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 - Contracted Planning Services	\$0	\$0	\$30,000	(\$30,000)	
PLANNING AND ZONING - SHARED SERVICE					
26110-002 Senior Planner - Wages	\$51,867	\$48,984	\$0	\$51,867	
26110-003 GIS Tech - Wages	\$48,308	\$48,902	\$49,725	(\$1,417)	
26110-005 Professional and legal	\$2,000	\$0	\$1,500	\$500	
26110-006 Employee benefits	\$17,000	\$14,276	\$9,500	\$7,500	
26110-007 Mileage and meeting costs	\$2,000	\$1,492	\$1,250	\$750	
26110-008 Conferences/workshops & memberships	\$3,000	\$2,219	\$2,000	\$1,000	
26110-009 Office supplies, postage and equipment	\$2,000	\$254	\$500	\$1,500	
26110-010 Telephone and communication	\$2,000	\$1,690	\$775	\$1,225	
26110-011 Software, license and IT	\$5,000	\$4,104	\$5,000	\$0	
26110-012 Computer equipment	\$750	\$0	\$750	\$0	
26110-013 Rental and admin fees	\$5,333	\$5,333	\$3,000	\$2,333	
26110-014 Other	\$750	\$222	\$750	\$0	
26110-015 Drone insurance and other expenses	\$0	\$1,997	\$2,100	(\$2,100)	
	\$140,008	\$129,472	\$76,850	\$63,158	45.11%
TOTAL PLANNING AND ZONING SERVICES	\$140,008	\$129,472	\$106,850	\$33,158	23.68%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$49,325	\$49,309	\$52,000	(\$2,675)	
26220-002 Comm Dev Officer - Travel	\$1,500	\$1,604	\$1,500	\$0	
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$0	\$1,500	\$0	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$2,000	\$2,000	\$0	
26220-007 Comm Dev Officer - meetings and info sessions	\$1,000	\$107	\$1,000	\$0	
26220-009 Comm Dev Officer - Small Community Projects	\$2,300	\$2,162	\$2,300	\$0	
26220-011 Comm Dev Officer - Tent operational costs	\$800	\$732	\$500	\$300	
26220-012 Comm Dev Officer - Nova Scotia Webcams	\$4,500	\$4,532	\$4,600	(\$100)	
26220-013 Comm Dev Officer - Youth Engagement	\$800	\$0	\$0	\$800	
	\$63,725	\$60,446	\$65,400	(\$1,675)	-2.63%
TOTAL COMMUNITY DEVELOPMENT	\$63,725	\$60,446	\$65,400	(\$1,675)	-2.63%
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Regional Housing Authority Deficit	\$25,000	\$25,000	\$25,000	\$0	
26310-010 Strategic planning initiatives	\$5,000	\$2,968	\$5,000	\$0	
26310-014 Western Regional Enterprise Network	\$43,752	\$43,752	\$43,752	\$0	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$22,000	\$17,028	\$0	\$22,000	
26310-016 Argyle Economic Development Initiatives - Housing	\$0	\$0	\$0	\$0	
26310-020 Yarmouth Area Industrial Commission-Operations	\$12,500	\$0	\$5,000	\$7,500	
26310-021 Yarmouth Area Industrial Commission-Domtex diversion fees	\$0	\$0	\$0	\$0	
	\$108,252	\$88,748	\$78,752	\$29,500	27.25%
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights - Tusket & Wedgeport	\$500	\$689	\$800	(\$300)	
26690-002 Tusket Business Park - Maintenance & Other	\$4,500	\$15,346	\$4,500	\$0	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,500	\$0	\$1,000	\$500	
26690-004 Gain/Loss on sale of land	\$1,000	\$0	\$1,000	\$0	
	\$7,500	\$16,034	\$7,300	\$200	2.67%
SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$53,595	\$53,596	\$55,150	(\$1,555)	
26800-002 Senior Safety - Vehicle & Travel	\$1,000	\$737	\$1,000	\$0	
26800-004 Senior Safety - Conference & Training	\$0	\$0	\$0	\$0	
	\$54,595	\$54,333	\$56,150	(\$1,555)	-2.85%
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Tourism - Contribution to YASTA - Operating	\$66,250	\$66,250	\$67,250	(\$1,000)	
26900-109 Tourism - Contribution to YASTA - Projects	\$10,500	\$10,500	\$10,500	\$0	
26900-110 Tourism - Starlight	\$0	\$0	\$0	\$0	
26900-118 Tourism - Business/tourism signage initiative	\$7,000	\$22,518	\$3,000	\$4,000	
26900-130 Tourism - Misc Argyle (Experiences)	\$4,000	\$5,151	\$3,000	\$1,000	
26910-001 Tourism - Advertising (local)	\$2,000	\$4,595	\$7,000	(\$5,000)	
	\$89,750	\$109,015	\$90,750	(\$1,000)	-1.11%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$463,830	\$458,048	\$375,202	\$88,628	19.11%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>RECREATION & CULTURAL SERVICES</u>					
<i>RECREATION SERVICES</i>					
27110-001 Recreation - Director of Programming & Active Living Salary	\$53,901	\$53,901	\$56,000	(\$2,099)	
27110-002 Recreation - Director of Programming & Active Living Travel	\$4,000	\$3,573	\$4,000	\$0	
27110-003 Recreation - Director of Recreation Services' Salary	\$54,410	\$54,393	\$56,500	(\$2,090)	
27110-004 Recreation - Director of Recreation Services' Travel	\$3,800	\$2,561	\$3,200	\$600	
27111-003 Recreation - Summer Student Wages	\$76,778	\$77,636	\$84,006	(\$7,228)	
27111-004 Recreation - Casual Employee Travel	\$1,200	\$715	\$1,200	\$0	
27111-005 Recreation - Gym Supervisors Wages	\$2,000	\$2,187	\$2,000	\$0	
27111-006 Recreation - Casual Employee Training	\$2,500	\$1,536	\$2,500	\$0	
27112-001 Recreation - Senior Programs	\$10,000	\$10,468	\$12,560	(\$2,560)	
27112-002 Recreation - Thrive Initiatives	\$10,000	\$8,712	\$8,000	\$2,000	
27112-003 Recreation - Program Expenses	\$12,420	\$9,347	\$14,395	(\$1,975)	
27112-004 Recreation - Commission Expenses.	\$1,200	\$971	\$1,000	\$200	
27112-005 Recreation - Capital Equipment for Programs	\$1,500	\$0	\$1,500	\$0	
27112-006 Recreation - Repairs and Capital Projects	\$20,915	\$12,872	\$22,350	(\$1,435)	
27112-007 Recreation - Day Camps Expenses	\$8,900	\$6,837	\$8,500	\$400	
27112-008 Recreation - Director of Programming Prof. Development	\$2,000	\$2,048	\$2,000	\$0	
27112-009 Recreation - Miscellaneous Expenses	\$500	\$424	\$500	\$0	
27112-010 Recreation - Director of Rec. Services Prof Development	\$2,500	\$2,311	\$2,800	(\$300)	
27112-011 Recreation - Memberships	\$800	\$805	\$800	\$0	
27112-012 Recreation - Volunteer Banquet Celebrations	\$4,000	\$3,021	\$3,400	\$600	
27112-013 Recreation - Active Transportation	\$4,000	\$1,211	\$4,500	(\$500)	
27112-014 Recreation - Kids First Fund	\$1,700	\$0	\$1,700	\$0	
27112-015 Recreation - Teen Program	\$0	\$0	\$9,400	(\$9,400)	
27112-016 Recreation - Meeting Expenses	\$500	\$114	\$500	\$0	
27112-017 Recreation - Argyle Minor Soccer Club	\$0	\$0	\$0	\$0	
27112-018 Recreation - Leadership Development	\$1,000	\$393	\$1,000	\$0	
27112-116 Recreation - School Sport Support	\$2,000	\$1,200	\$2,000	\$0	
27180-000 Recreation - Field Maintenance	\$14,125	\$13,288	\$8,700	\$5,425	
27180-001 Recreation - Field Maintenance - Salary	\$37,000	\$37,017	\$40,000	(\$3,000)	
	\$333,649	\$307,540	\$355,011	(\$21,362)	-6.40%
<u>CULTURAL BUILDINGS & FACILITIES</u>					
<i>PUBNICO LIBRARY</i>					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$7,000	\$6,265	\$6,500	\$500	
27250-002 Pubnico Library - Furnace Oil	\$8,500	\$9,151	\$9,000	(\$500)	
27250-003 Pubnico Library - NSP	\$1,800	\$1,715	\$1,800	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$384	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$1,500	\$64	\$1,200	\$300	
27250-006 Pubnico Library - Insurance	\$1,600	\$1,625	\$1,700	(\$100)	
27250-007 Pubnico Library - Supplies	\$750	\$354	\$750	\$0	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$187	\$250	(\$50)	
27250-009 Pubnico Library - Snow Removal	\$0	\$0	\$0	\$0	
	\$21,850	\$19,744	\$21,700	\$150	0.69%
<i>COURTHOUSE & ARCHIVES</i>					
27290-000 Courthouse - Summer Tourguides Wages	\$11,000	\$14,015	\$12,500	(\$1,500)	
27290-001 Courthouse - Telephone	\$1,600	\$1,686	\$1,600	\$0	
27290-002 Courthouse - NS Power	\$5,000	\$6,119	\$5,000	\$0	
27290-003 Courthouse - Office Supplies	\$2,500	\$1,107	\$2,500	\$0	
27290-004 Courthouse - Repairs & Maintenance	\$22	\$665	\$12,000	(\$11,978)	
27290-005 Courthouse - Fall Tourguide Wages	\$6,500	\$4,373	\$5,000	\$1,500	
27290-007 Courthouse - Membership Dues	\$1,300	\$1,139	\$1,300	\$0	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$750	\$288	\$600	\$150	
27290-009 Courthouse - Archivist - Salary	\$54,000	\$58,603	\$43,000	\$11,000	
27290-010 Courthouse - Staff Travel	\$1,000	\$872	\$1,000	\$0	
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$3,638	\$4,000	\$0	
27290-012 Courthouse - Books & Periodicals	\$1,800	\$491	\$1,800	\$0	
27290-014 Courthouse - Advertising	\$4,500	\$1,695	\$4,500	\$0	
27290-016 Courthouse - Lawn Maintenance	\$2,000	\$1,530	\$2,000	\$0	
27290-017 Courthouse - Internet Services	\$400	\$166	\$250	\$150	
27290-018 Courthouse - Kitchen Expenses	\$400	\$401	\$400	\$0	
27290-019 Courthouse - Furnace Oil	\$2,000	\$2,980	\$2,000	\$0	
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,355	\$2,500	\$0	
27290-022 Courthouse - Security	\$1,200	\$553	\$1,200	\$0	
27290-023 Courthouse - Public Programming	\$5,000	\$4,018	\$5,500	(\$500)	
27290-024 Courthouse - Postage	\$350	\$104	\$350	\$0	
27290-025 Courthouse - Preservation supplies	\$3,500	\$385	\$6,000	(\$2,500)	
27290-026 Courthouse - Heritage Development Officer - Salary	\$46,782	\$46,767	\$49,500	(\$2,718)	
27290-027 Courthouse - Insurance	\$2,000	\$2,082	\$2,400	(\$400)	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$0	\$1,772	\$0	\$0	
	\$160,104	\$156,803	\$166,900	(\$6,796)	-4.24%

2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REGIONAL LIBRARY					
27590-050 Western Counties Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$54,013	\$54,013	\$54,013	\$0	0.00%
TOTAL RECREATION & CULTURAL SERVICES					
	\$569,616	\$538,100	\$597,624	(\$28,008)	-4.92%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,572,832	\$1,572,832	\$1,598,416	(\$25,584)	
TOTAL EDUCATION	\$1,572,832	\$1,572,832	\$1,598,416	(\$25,584)	-1.63%
TRANSFERS TO RESERVES AND OWN FUNDS					
28221-001 Transfer to Capital Reserve	\$145,000	\$145,000	\$135,000	\$10,000	
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$130,378	\$127,272	\$0	
28223-002 Transfer to own agency - Yar. Industrial Commission	\$0	\$0	\$0	\$0	
28223-003 Transfer to Capital Reserve - East Pubnico Utility	\$50,000	\$0	\$0	\$50,000	
28223-004 Transfer to Capital Reserve - New truck	\$30,000	\$25,388	\$0	\$30,000	
	\$352,272	\$300,766	\$262,272	\$90,000	25.55%
TOTAL TRANSFERS	\$352,272	\$300,766	\$262,272	\$90,000	25.55%
TOTAL EXPENDITURES	\$8,067,502	\$7,817,460	\$8,409,529	(\$334,477)	-4.15%