

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020	PRORATED	UNAUDITED	VARIANCE
	BUDGET	BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED
REVENUES				
TAXES				
Residential	\$4,722,837	\$3,542,128	\$3,542,251	\$124
Commercial (Regular)	\$1,112,857	\$834,643	\$839,130	\$4,488
Commercial (Seasonal Businesses)	\$12,816	\$9,612	\$9,344	(\$268)
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$214,659	\$160,994	\$160,993	(\$1)
Resource	\$396,311	\$297,233	\$293,810	(\$3,424)
Resource (Recreation)	\$12,387	\$9,290	\$9,290	(\$0)
Forestry Acreage	\$10,854	\$8,141	\$8,212	\$72
	\$6,482,721	\$4,862,041	\$4,863,031	\$991
Fire Area Rates	\$397,447	\$298,085	\$297,212	(\$873)
Sewer and Water - Special Assessment	\$259,234	\$194,426	\$194,231	(\$194)
	\$656,681	\$492,511	\$491,444	(\$1,067)
Aliant Telecom	\$36,000	\$27,000	\$27,000	\$0
Nova Scotia Power	\$16,939	\$12,704	\$12,704	(\$0)
HST Rebate	\$16,000	\$12,000	\$13,735	\$1,735
Deed Transfer Tax	\$123,000	\$92,250	\$127,835	\$35,585
	\$191,939	\$143,954	\$181,274	\$37,320
TOTAL TAXATION REVENUE	\$7,331,341	\$5,498,506	\$5,535,749	\$37,243
GRANTS IN LIEU OF TAXES				
Federal Government	\$10,500	\$7,875	\$8,051	\$176
Provincial Government	\$173,834	\$130,376	\$130,376	\$1
	\$184,334	\$138,251	\$138,427	\$177
SERVICES PROVIDED TO OTHER GOVTS.				
Local Government	\$68,225	\$51,169	\$55,603	\$4,434
SALES OF SERVICES				
Sale of Wind Energy	\$48,000	\$36,000	\$36,000	\$0
REVENUE FROM OWN SOURCES				
Licenses & Permits	\$13,150	\$9,863	\$8,549	(\$1,313)
Fines	\$4,500	\$3,375	\$6,205	\$2,830
Rentals & Leases	\$3,000	\$2,250	\$2,250	\$0
Return on Investments	\$95,695	\$71,771	\$71,771	(\$0)
Penalties & Interest on Taxes	\$67,400	\$50,550	\$64,130	\$13,580
Other Extraordinary Revenue	\$85,250	\$63,938	\$93,053	\$29,116
Miscellaneous Revenue	\$1,070	\$803	\$723	(\$79)
	\$270,065	\$202,549	\$246,682	\$44,133
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Provincial Government	\$162,023	\$121,517	\$121,579	\$62
	\$162,023	\$121,517	\$121,579	\$62
CONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Federal Government	\$11,648	\$8,736	\$10,781	\$2,045
Provincial Government	\$47,125	\$35,344	\$35,344	\$0
	\$58,773	\$44,080	\$46,125	\$2,045
TRANSFERS FROM OWN RESERVES				
	\$324,666	\$243,500	\$95,454	(\$148,046)
Non Rate Revenue	\$2,215,422	\$1,661,567	\$1,600,428	(\$61,139)
TOTAL REVENUES	\$8,447,427	\$6,335,570	\$6,275,619	(\$59,951)

FINANCIAL REPORT AT DECEMBER 31, 2019

EXPENDITURES	2019-2020	PRORATED	UNAUDITED	VARIANCE
	BUDGET	BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED
GENERAL GOVERNMENT SERVICES				
Interest on Short-Term Debt	\$6,000	\$4,500	\$4,159	\$341
Legislative - Council	\$260,150	\$195,113	\$187,292	\$7,820
Administration	\$386,130	\$289,598	\$285,791	\$3,807
Information Technology (IT)	\$122,010	\$91,508	\$81,519	\$9,988
Employer Benefits	\$203,300	\$152,475	\$141,786	\$10,689
Financial Audit	\$24,000	\$18,000	\$18,000	\$0
Taxation	\$255,250	\$191,438	\$187,513	\$3,924
Common Office Expense	\$53,700	\$40,275	\$38,046	\$2,229
Election, Conferences and Memberships	\$21,250	\$15,938	\$13,790	\$2,147
Grants to organizations	\$300,598	\$225,449	\$231,643	(\$6,195)
Assessment Recovery Costs-PVSC	\$198,522	\$148,892	\$148,892	(\$1)
	\$1,830,910	\$1,373,183	\$1,338,432	\$34,751
PROTECTIVE SERVICES				
Police Protection	\$893,250	\$669,938	\$669,938	(\$1)
Transfer to Correctional Services	\$104,833	\$78,625	\$78,625	(\$0)
Law Enforcement - DNA costs	\$7,500	\$5,625	\$6,159	(\$534)
Fire Protection - Operational Grants & Support	\$835,041	\$626,281	\$619,084	\$7,197
Emergency Management Organization	\$32,500	\$24,375	\$16,612	\$7,763
Property Inspection & Public Works	\$349,300	\$261,975	\$243,201	\$18,774
Animal Control	\$29,700	\$22,275	\$22,252	\$23
	\$2,252,124	\$1,689,093	\$1,655,871	\$33,222
TRANSPORTATION SERVICES				
Road Transport and Active Transportation	\$47,816	\$35,862	\$35,862	\$0
Air Operational Support	\$208,650	\$156,488	\$152,988	\$3,500
	\$256,466	\$192,350	\$188,850	\$3,500
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection & Disposal-(West Pubnico)	\$304,150	\$228,113	\$134,752	\$93,360
Sewage Collection & Disposal-(Tusket)	\$38,441	\$28,831	\$24,342	\$4,489
Sewage Collection & Disposal-(Wedgeport)	\$7,550	\$5,663	\$212	\$5,451
East Pubnico Water Utilities	\$48,500	\$36,375	\$46,331	(\$9,956)
	\$398,641	\$298,981	\$205,636	\$93,345
Garbage Collection & Disposal	\$730,772	\$548,079	\$540,418	\$7,661
Other - Unightly & Dangerous Premises	\$25,000	\$18,750	\$4,730	\$14,020
	\$755,772	\$566,829	\$545,148	\$21,681
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,154,413	\$865,810	\$750,784	\$115,026
PUBLIC HEALTH SERVICES				
Medical Clinic Operations & Doctor Recruitment	\$90,000	\$67,500	\$67,500	\$0
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	\$106,850	\$80,138	\$87,785	(\$7,647)
Community Development	\$65,400	\$49,050	\$40,640	\$8,410
Economic Development and Housing	\$78,752	\$59,064	\$62,274	(\$3,210)
Business & Residential Parks	\$7,300	\$5,475	\$542	\$4,933
Senior Safety Coordinator	\$56,150	\$42,113	\$40,960	\$1,153
Regional and Local Tourism Support	\$90,750	\$68,063	\$67,543	\$520
	\$405,202	\$303,902	\$299,743	\$4,158
RECREATION & CULTURAL SERVICES				
Recreation and Active Living	\$355,011	\$266,258	\$257,417	\$8,841
Cultural Bldg & Facilities-Pubnico Library	\$21,700	\$16,275	\$12,795	\$3,480
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$166,900	\$125,175	\$105,853	\$19,322
Regional Library	\$54,013	\$40,510	\$40,510	(\$0)
	\$597,624	\$448,218	\$416,575	\$31,643

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020	PRORATED	UNAUDITED	VARIANCE
	BUDGET	BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED
EDUCATION				
Tri-County Regional School Board Operations	\$1,598,416	\$1,198,812	\$1,198,812	\$0
TRANSFERS				
Transfers to Reserves & own funds	\$262,272	\$196,704	\$196,704	\$0
TOTAL EXPENDITURES	\$8,447,427	\$6,335,570	\$6,113,270	\$222,300
REVENUES	\$8,447,427	\$6,335,570	\$6,275,619	(\$59,951)
EXPENDITURES	\$8,447,427	\$6,335,570	\$6,113,270	\$222,300
SURPLUS	\$0	\$0	\$162,349	\$162,349

Unrestricted Surplus as at December 31, 2019	\$162,349
less West Pub. Sewer Surplus	\$20,905
less Tusket Sewer Surplus (deficit)	\$4,642
less Middle / Lower East Pubnico Water Utility Surplus	(\$9,956)
Operating Fund Surplus	\$146,757

NOTES:

A = ACTUALS to December 31, 2019

E = ESTIMATED Amount by using the Budgeted Amount

P = PRORATED Amount -Total Paid for the full year & prorated for 9 months-to December 31, 2019

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020 BUDGET	PRORATED		UNAUDITED ACTUALS TO DEC 31, 2019	VARIANCE ACTUAL TO PRORATED	
		BUDGET	DEC 31, 2019			
REVENUES						
TAXES						
ASSESSABLE PROPERTY						
11110-000 Residential Property Tax	\$4,722,837	\$3,542,128	\$3,542,251	\$124		P
11121-000 Commercial Property Tax	\$1,112,857	\$834,643	\$839,130	\$4,488		P
11121-000 Comm.(Seasonal Businesses @ 75% of tax rate)	\$12,816	\$9,612	\$9,344	(\$268)		P
11122-000 Comm.(Special Tax Agreement/Legislation)	\$186,659	\$139,994	\$139,993	(\$1)		P
11122-100 Comm. (Special Municipal Tax Agreement)	\$28,000	\$21,000	\$21,000	\$0		P
11151-000 Resource Property Tax	\$396,311	\$297,233	\$293,810	(\$3,424)		P
11152-000 Resource Recr. Property Tax	\$12,387	\$9,290	\$9,290	(\$0)		P
11153-000 Forest Acreage <50,000	\$10,734	\$8,051	\$8,121	\$71		P
11154-000 Forest Acreage >50,000	\$120	\$90	\$91	\$1		P
	\$6,482,721	\$4,862,041	\$4,863,031	\$991		
FIRE RATES						
11182-001 Quinan Area Rate	\$31,474	\$23,606	\$23,317	(\$288)		P
11182-002 West Pubnico Area Rate	\$115,500	\$86,625	\$86,655	\$30		P
11182-003 East Pubnico Area	\$18,700	\$14,025	\$14,163	\$138		P
11182-004 Islands & District Area Rate	\$22,336	\$16,752	\$16,660	(\$92)		P
11182-005 Lake Vaughn Area Rate	\$3,748	\$2,811	\$2,801	(\$10)		P
11182-006 Eel Brook Area Rate	\$129,446	\$97,085	\$96,454	(\$630)		P
11182-007 Wedgeport & District Area Rate	\$71,881	\$53,911	\$53,902	(\$9)		P
11182-008 East Kempville Area Rate	\$4,362	\$3,272	\$3,260	(\$11)		P
	\$397,447	\$298,085	\$297,212	(\$873)		
WASTE WATER AND WATER AREA RATES						
11291-000 West Pubnico Sewer Operating Levy	\$172,143	\$129,107	\$128,912	(\$195)		P
11291-050 Tusket Sewer Tax Operating Levy	\$36,241	\$27,181	\$27,181	\$0		P
11291-075 Wedgeport Sewer - Operating Levy	\$7,350	\$5,513	\$5,513	\$1		P
11292-000 Lower East Pub. Water Operating Fees	\$11,800	\$8,850	\$8,850	\$0		P
11292-001 Middle East Pub. Water Operating Fees	\$31,700	\$23,775	\$23,775	\$0		P
	\$259,234	\$194,426	\$194,231	(\$194)		
BUSINESS PROPERTY						
11420-000 Aliant Telecom Inc.	\$36,000	\$27,000	\$27,000	\$0		P
11430-000 Nova Scotia Power-GIL of Taxes	\$16,939	\$12,704	\$12,704	(\$0)		P
11431-000 HST Offset Program	\$16,000	\$12,000	\$13,735	\$1,735		P
	\$68,939	\$51,704	\$53,439	\$1,735		
OTHER TAXES						
11920-005 Deed Transfer Tax	\$123,000	\$92,250	\$127,835	\$35,585		A
	\$123,000	\$92,250	\$127,835	\$35,585		
TOTAL TAXES	\$7,331,341	\$5,498,506	\$5,535,749	\$37,243		
GRANTS IN LIEU						
FEDERAL GOVERNMENT						
12110-000 Federal Govt.- Property	\$5,300	\$3,975	\$4,030	\$55		P
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$3,900	\$4,021	\$121		P
	\$10,500	\$7,875	\$8,051	\$176		
PROVINCIAL GOVERNMENT						
12310-000 Provincially Owned Property/Supported Institutions	\$25,900	\$19,425	\$19,425	\$0		P
12310-100 Wind Farm Subsidy	\$33,432	\$25,074	\$25,074	\$0		P
12320-000 Crown Timber Forest	\$104,756	\$78,567	\$78,567	\$0		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
	\$173,834	\$130,376	\$130,376	\$1		
TOTAL GRANTS IN LIEU	\$184,334	\$138,251	\$138,427	\$177		

FINANCIAL REPORT AT DECEMBER 31, 2019

	<u>2019-2020</u>	<u>PRORATED</u>	<u>UNAUDITED</u>	<u>VARIANCE</u>	
	<u>BUDGET</u>	<u>BUDGET DEC</u>	<u>ACTUALS TO</u>	<u>ACTUAL TO</u>	
	<u>BUDGET</u>	<u>31, 2019</u>	<u>DEC 31, 2019</u>	<u>PRORATED</u>	
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - DPC	\$38,425	\$28,819	\$28,819	\$0	P
13353-101 Transfer of surplus - DPC	\$0	\$0	\$0	\$0	A
13353-110 Service Recovery - CAO Airport Corp	\$12,000	\$9,000	\$13,500	\$4,500	P
13353-125 Service Recovery - IT Services	\$11,000	\$8,250	\$8,250	\$0	P
13353-150 Service Recovery - WREN bookkeeping	\$6,000	\$4,500	\$4,500	\$0	P
13353-175 Service Recovery - Drone	\$500	\$375	\$0	(\$375)	A
13353-200 Service Recovery - Inspection Services	\$300	\$225	\$309	\$84	A
13353-225 Service Recovery - Community Development	\$0	\$0	\$225	\$225	A
TOTAL SERV.PROVIDED LOCAL GOVT	\$68,225	\$51,169	\$55,603	\$4,434	
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net Income - Wellington Turbines	\$48,000	\$36,000	\$36,000	\$0	P
TOTAL SALES OF SERVICES	\$48,000	\$36,000	\$36,000	\$0	
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$375	\$615	\$240	A
15110-003 Building Permits	\$9,500	\$7,125	\$5,934	(\$1,191)	A
15110-004 Tax Certificates	\$400	\$300	\$200	(\$100)	A
15110-006 Subdivision Fees	\$2,750	\$2,063	\$1,800	(\$263)	A
	\$13,150	\$9,863	\$8,549	(\$1,313)	
FINES					
15210-001 Fines	\$4,500	\$3,375	\$6,205	\$2,830	A
	\$4,500	\$3,375	\$6,205	\$2,830	
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$3,000	\$2,250	\$2,250	\$0	P
	\$3,000	\$2,250	\$2,250	\$0	
RETURNS ON INVESTMENTS					
15510-000 INTEREST-on Investments -(Current Acct.)	\$58,000	\$43,500	\$43,500	\$0	P
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$2,000	\$1,500	\$1,500	\$0	P
15510-015 INTEREST-on Pubnico Capital	\$16,011	\$12,008	\$12,008	(\$0)	P
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$5,384	\$4,038	\$4,038	\$0	P
15510-025 INTEREST-on East Pubnico Water Utility	\$5,000	\$3,750	\$3,750	\$0	P
15510-030 INTEREST-on Wedgeport Capital Loan	\$2,300	\$1,725	\$1,725	\$0	P
15590-000 INTEREST-on Tax Sale Surplus	\$7,000	\$5,250	\$5,250	\$0	P
	\$95,695	\$71,771	\$71,771	(\$0)	
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$61,000	\$45,750	\$59,235	\$13,485	A
15610-002 Accrual - Pubnico Sewer Taxes	\$2,500	\$1,875	\$1,612	(\$263)	A
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$900	\$1,053	\$153	A
15610-004 Accrual - Water lending	\$2,500	\$1,875	\$1,875	\$0	P
15610-005 Accrual - Wedgeport Sewer	\$200	\$150	\$355	\$205	A
	\$67,400	\$50,550	\$64,130	\$13,580	
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery - Track & Field	\$3,000	\$2,250	\$2,250	\$0	P
15710-003 Argyle His. Society- Wage Recovery	\$10,000	\$7,500	\$7,500	\$0	P
15710-004 Tourism Signage Initiative Revenue	\$3,500	\$2,625	\$2,292	(\$333)	A
15710-006 Recr.Programs (refund-user fees)	\$15,550	\$11,663	\$12,687	\$1,024	A
15710-007 Recr.Day Camps (Refunds-User Fees)	\$29,000	\$21,750	\$22,197	\$447	P
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$750	\$3,375	\$2,625	P
15710-009 Tusket Sewer Hook-ups	\$1,000	\$750	\$750	\$0	P
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$2,250	\$2,250	\$0	P
15710-011 Recreation Teen Program	\$4,200	\$3,150	\$3,881	\$731	A
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$8,250	\$8,250	\$0	P
15710-013 Tent Revenue	\$1,000	\$750	\$0	(\$750)	A
15710-014 Societe Bon Temps - Starlight	\$0	\$0	\$0	\$0	A
15710-016 Dewatering Truck rental	\$3,000	\$2,250	\$0	(\$2,250)	A
15710-017 Recreation avenue - East Kempt Ballfield dugouts	\$0	\$0	\$3,000	\$3,000	A
15750-000 Refunds-Unsightly Premises	\$0	\$0	\$21,680	\$21,680	A
15785-000 HST Rebate- Mileage/Travel Conference Claims	\$0	\$0	\$2,941	\$2,941	A
	\$85,250	\$63,938	\$93,053	\$29,116	
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$0	\$0	\$0	\$0	A
15990-001 Cash Over-\$USA Exchange	\$0	\$0	(\$79)	(\$79)	A
15990-002 Election Deposits	\$0	\$0	\$0	\$0	A
15990-004 Misc Revenue - Black Pond Road	\$1,070	\$803	\$803	\$0	P
	\$1,070	\$803	\$723	(\$79)	
TOTAL REVENUE-OWN SOURCES	\$386,290	\$289,718	\$338,285	\$48,568	

FINANCIAL REPORT AT DECEMBER 31, 2019

	<u>2019-2020</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET DEC</u> <u>31, 2019</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>DEC 31, 2019</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$116,192	\$116,192	(\$0)	P
16286-000 Farm Acreage	\$7,100	\$5,325	\$5,387	\$62	P
	\$162,023	\$121,517	\$121,579	\$62	
TOTAL UNCONDITIONAL TRANSFERS	\$162,023	\$121,517	\$121,579	\$62	
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Works Program - (Recreation Casual)	\$11,648	\$8,736	\$10,781	\$2,045	P
	\$11,648	\$8,736	\$10,781	\$2,045	
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,825	\$2,119	\$2,119	\$0	P
17530-001 Active Living - Thrive and other Grants	\$8,000	\$6,000	\$6,000	\$0	P
17530-003 Active Living Coordinator Grant	\$25,000	\$18,750	\$18,750	\$0	P
17530-004 Aquaculture Investment Readiness	\$0	\$0	\$0	\$0	A
17530-005 PNS - East Kempt Dugout renovations	\$0	\$0	\$0	\$0	P
17530-006 Active Transportation	\$2,800	\$2,100	\$2,100	\$0	P
17530-007 Senior Safety Grant (Crime Prevention)	\$8,500	\$6,375	\$6,375	\$0	P
	\$47,125	\$35,344	\$35,344	\$0	
TOTAL CONDITIONAL TRANSFERS	\$58,773	\$44,080	\$46,125	\$2,045	
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	A
19200-001 Transfer from Operating Reserve Fund	\$97,898	\$73,424	\$0	(\$73,424)	A
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$95,454	\$95,454	\$0	P
19200-003 Transfer from East Pubnico Water Utility Fund	\$0	\$0	\$0	\$0	A
19200-004 Transfer from West Pubnico Wastewater	\$99,496	\$74,622	\$0	(\$74,622)	A
19200-005 Transfer from Operating Reserve - Domtex	\$0	\$0	\$0	\$0	A
TOTAL OTHER TRANSFERS	\$324,666	\$243,500	\$95,454	(\$148,046)	
TOTAL REVENUES	\$8,447,427	\$6,335,570	\$6,275,619	(\$59,951)	

FINANCIAL REPORT AT DECEMBER 31, 2019

EXPENDITURES	2019-2020	PRORATED	UNAUDITED	VARIANCE	
	BUDGET	BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED	
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM					
21011-000 Interest on Short-Term (Banking Service Charges)	\$6,000	\$4,500	\$4,159	\$341	A
	\$6,000	\$4,500	\$4,159	\$341	
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$35,300	\$26,475	\$24,439	\$2,036	P
21111-000 Warden Cell phone	\$600	\$450	\$309	\$141	A
21112-000 Warden Travel Expenses	\$3,000	\$2,250	\$1,726	\$524	A
21130-000 Council Stipends	\$176,100	\$132,075	\$129,524	\$2,551	A
21132-000 Council Travel Expenses	\$2,500	\$1,875	\$927	\$948	A
21133-000 Council Ipad Related Costs	\$2,500	\$1,875	\$1,426	\$449	A
21134-000 Council Benefits & Pension Plan Expense	\$12,250	\$9,188	\$8,052	\$1,135	A
21134-001 Council CPP Adjustment	\$0	\$0	\$1,769	(\$1,769)	A
21135-000 Council UNSM & FCM Conference	\$20,500	\$15,375	\$14,066	\$1,309	P
21136-000 Council UNSM & FCM Union Dues	\$6,750	\$5,063	\$5,055	\$8	P
21139-100 Council CAPITAL EQUIPMENT	\$650	\$488	\$0	\$488	A
	\$260,150	\$195,113	\$187,292	\$7,820	
ADMINISTRATION					
21212-001 CAO - Salary	\$125,580	\$94,185	\$91,702	\$2,483	A
21212-003 CAO - Travel	\$3,000	\$2,250	\$1,529	\$721	A
21212-004 CAO - Professional Fees	\$1,100	\$825	\$794	\$31	P
21213-000 Director of Finance-Salary	\$65,000	\$48,750	\$47,500	\$1,250	A
21213-002 Municipal Clerk - Salary	\$67,500	\$50,625	\$49,165	\$1,460	A
21213-004 Staff -Meeting Fees	\$1,500	\$1,125	\$1,052	\$73	A
21213-005 Staff -Assistant/Finance	\$10,000	\$7,500	\$12,260	(\$4,760)	P
21213-006 Staff- Regular Mileage	\$1,000	\$750	\$395	\$355	A
21213-008 Citizen Members-Mileage to Meetings	\$500	\$375	\$0	\$375	A
21214-002 Office Bldg.-NSP	\$12,500	\$9,375	\$8,051	\$1,324	A
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$7,875	\$6,732	\$1,143	A
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,125	\$1,039	\$86	A
21214-009 Office Bldg.-Repairs	\$1,500	\$1,125	\$1,714	(\$589)	A
21214-010 Office Bldg.-NSP (recr.bldg.)	\$200	\$150	\$105	\$45	A
21214-011 Office Bldg.-Garbage Removal	\$1,200	\$900	\$736	\$164	A
21215-000 Legal Services-(Regular Services)	\$7,500	\$5,625	\$6,439	(\$814)	A
21215-002 Legal Services-(Other)	\$30,000	\$22,500	\$29,055	(\$6,555)	A
21215-003 Consultant Services	\$3,000	\$2,250	\$2,115	\$135	A
21216-001 Office Exp.-Office Supplies	\$8,000	\$6,000	\$5,875	\$125	A
21216-002 Office Exp.-Office Furniture	\$2,000	\$1,500	\$1,264	\$236	A
21216-003 Office Exp.-Advertising/Sponsorship	\$12,000	\$9,000	\$10,082	(\$1,082)	A
21216-004 Office Exp.-Postage	\$8,000	\$6,000	\$4,624	\$1,376	A
21216-008 Office Exp.-Kitchen Supplies	\$2,500	\$1,875	\$1,599	\$276	A
21216-014 Office Exp.-ADT Security	\$550	\$413	\$411	\$1	A
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,000	\$7,500	\$1,551	\$5,949	A
	\$386,130	\$289,598	\$285,791	\$3,807	
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$57,560	\$43,170	\$42,063	\$1,107	A
21216-024 IT Dept.- Travel	\$1,200	\$900	\$571	\$329	P
21216-025 IT Dept.- Training, Books, etc.	\$150	\$113	\$48	\$64	A
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$500	\$375	\$117	\$258	A
21216-027 IT Dept.- Internet/Spam Services	\$4,100	\$3,075	\$3,372	(\$297)	A
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$3,000	\$1,541	\$1,459	A
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	A
21216-030 IT Dept.-Software Maintenance costs	\$28,000	\$21,000	\$19,487	\$1,513	A
21216-031 IT Dept.-Cell Phone	\$6,500	\$4,875	\$4,424	\$451	A
21216-032 IT Dept.-AMA Website (Year 3 of 3)	\$6,500	\$4,875	\$3,389	\$1,486	P
21216-033 IT Dept.-Translation	\$500	\$375	\$0	\$375	A
21216-034 IT Dept.-Phones & Fax	\$6,000	\$4,500	\$4,372	\$128	A
21216-036 IT Dept.-Online Promotion	\$500	\$375	\$0	\$375	A
21216-037 IT Dept.-Video Editing Costs	\$500	\$375	\$139	\$236	A
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$6,000	\$4,500	\$1,997	\$2,503	A
	\$122,010	\$91,508	\$81,519	\$9,988	

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020 BUDGET	PRORATED	UNAUDITED	VARIANCE	
		BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED	
EMPLOYER BENEFITS					
21219-001 Other Admin.-CPP Expense	\$50,500	\$37,875	\$35,244	\$2,631	A
21219-002 Other Admin.-EI Expense	\$22,500	\$16,875	\$16,644	\$231	A
21219-003 Other Admin.-Pension Plan Exp. - employees	\$58,000	\$43,500	\$38,302	\$5,198	A
21219-004 Other Admin.-Group Ins.Benefits Expense	\$44,000	\$33,000	\$31,302	\$1,698	A
21219-005 Other Admin.-WCB Expense	\$19,500	\$14,625	\$13,610	\$1,015	A
21219-006 Other Admin.-(EAP)Empl.Assis.Program Exp.	\$1,000	\$750	\$808	(\$58)	A
21219-007 Other Admin.-Other employee benefits	\$3,800	\$2,850	\$3,000	(\$150)	P
21219-008 Other Admin.-Workplace Wellness	\$4,000	\$3,000	\$2,877	\$123	A
	\$203,300	\$152,475	\$141,786	\$10,689	
FINANCIAL AUDIT					
21225-000 Audit Fees	\$24,000	\$18,000	\$18,000	\$0	P
	\$24,000	\$18,000	\$18,000	\$0	
TAXATION					
21241-000 Finance Officer -Salary	\$49,750	\$37,313	\$36,356	\$957	A
21241-001 Tax Administrator-Salary	\$43,000	\$32,250	\$31,349	\$901	A
21241-002 Title Searches & Survey Expenses	\$1,000	\$750	\$0	\$750	A
21241-003 Tax Sale Expenses	\$1,000	\$750	\$750	\$0	P
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$12,500	\$9,375	\$9,415	(\$40)	P
21243-001 Tax Rebates-Exemptions Granted	\$18,000	\$13,500	\$13,264	\$236	P
21243-002 Write-Offs and Allowances - Municipal Tax	\$8,000	\$6,000	\$5,555	\$445	A
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$122,000	\$91,500	\$90,825	\$675	P
	\$255,250	\$191,438	\$187,513	\$3,924	
COMMON OFFICE EXPENSES					
21290-001 Common Other General Govt. Services	\$8,500	\$6,375	\$6,608	(\$233)	A
21290-004 Photocopier Leases	\$9,900	\$7,425	\$7,414	\$11	A
21290-005 Postage Meter Lease	\$2,300	\$1,725	\$1,960	(\$235)	P
21290-006 Photocopier Usage	\$5,000	\$3,750	\$3,190	\$560	A
21290-007 Property and Liability Insurance	\$28,000	\$21,000	\$18,874	\$2,126	P
	\$53,700	\$40,275	\$38,046	\$2,229	
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$0	\$0	\$0	\$0	A
21920-000 Conventions-UNSM and FCM-CAO	\$2,650	\$1,988	\$1,225	\$762	P
21920-001 Conventions- AMA membership/conferences exp.	\$6,200	\$4,650	\$4,043	\$607	P
21920-002 Conventions-Tax Collectors Seminars	\$2,250	\$1,688	\$1,584	\$103	P
21920-003 Conventions-Training/Workshops	\$6,500	\$4,875	\$5,901	(\$1,026)	P
21920-007 AMA Regional Rep - Board meeting expenses	\$3,000	\$2,250	\$653	\$1,597	A
21920-008 CAMA Membership/Conference	\$650	\$488	\$383	\$104	P
	\$21,250	\$15,938	\$13,790	\$2,147	
GRANTS TO ORGANIZATIONS					
21950-001 Grants to Organizations -Spring	\$52,500	\$39,375	\$42,630	(\$3,255)	P
21950-003 Community Hall Grants Project	\$15,000	\$11,250	\$11,250	\$0	P
21950-004 YMCA Operating Grant	\$45,000	\$33,750	\$33,750	\$0	P
21950-005 Mariners Center Operating Grant	\$75,000	\$56,250	\$63,053	(\$6,803)	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	\$21,598	\$16,199	\$16,198	\$1	A
21950-009 Mariners Centre - Consulting-Capital Expansion	\$40,000	\$30,000	\$26,137	\$3,863	A
21950-010 District Community Grants	\$27,000	\$20,250	\$20,250	\$0	P
21950-011 Special Energy Grant - Generator	\$0	\$0	\$0	\$0	A
21950-012 West Pubnico Golf & Country Club	\$0	\$0	\$0	\$0	A
21950-013 CMA 2024	\$0	\$0	\$0	\$0	A
21950-014 Societe Historique de Pubnico-Ouest	\$13,000	\$9,750	\$9,750	\$0	P
21950-100 Grants to Organizations - Fall	\$7,500	\$5,625	\$5,625	\$0	P
	\$300,598	\$225,449	\$231,643	(\$6,195)	
OTHER GEN.GOV.T.SERV.-(MISC., ETC.)					
21972-000 Assessment Recovery Costs	\$198,522	\$148,892	\$148,892	(\$1)	P
	\$198,522	\$148,892	\$148,892	(\$1)	
TOTAL GENERAL GOVERNMENT SERVICES	\$1,830,910	\$1,373,183	\$1,338,432	\$34,751	

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020 BUDGET	PRORATED		UNAUDITED ACTUALS TO DEC 31, 2019	VARIANCE ACTUAL TO PRORATED	
		BUDGET	DEC 31, 2019			
PROTECTIVE SERVICES						
POLICE PROTECTION						
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$893,250	\$669,938	\$669,938	\$669,938	(\$1)	P
	\$893,250	\$669,938	\$669,938	\$669,938	(\$1)	
TRANSFER TO CORRECTIONAL SERVICES						
22210-100 Correctional Services	\$104,833	\$78,625	\$78,625	\$78,625	(\$0)	P
	\$104,833	\$78,625	\$78,625	\$78,625	(\$0)	
OTHER LAW ENFORCEMENT						
22330-010 Adm. Costs - DNA Costs	\$5,000	\$3,750	\$4,284	\$4,284	(\$534)	A
22330-015 Prosecutorial Services	\$2,500	\$1,875	\$1,875	\$1,875	\$0	P
	\$7,500	\$5,625	\$6,159	\$6,159	(\$534)	
FIRE PROTECTION						
22420-000 Fire Depts.- Per Capita Grants	\$269,232	\$201,924	\$201,924	\$201,924	\$0	P
22420-001 Fire Depts.-Training Program	\$24,650	\$18,488	\$18,488	\$18,488	(\$1)	P
22420-002 Fire Depts.- Conferences	\$9,500	\$7,125	\$6,924	\$6,924	\$201	P
22420-003 Fire Depts.- Dispatch Fees	\$23,400	\$17,550	\$17,550	\$18,395	(\$845)	P
22420-004 Fire Depts.- Airpacks (2)	\$18,300	\$13,725	\$13,674	\$13,674	\$51	P
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$1,163	\$980	\$980	\$182	A
22420-006 Fire Depts.- Lost Wages	\$500	\$375	\$0	\$0	\$375	A
22420-007 Fire Depts.- Vehicle Rentals	\$5,000	\$3,750	\$1,766	\$1,766	\$1,984	A
22420-008 Fire Depts.- Fleet Improvements policy	\$40,000	\$30,000	\$30,000	\$30,000	\$0	P
22420-009 Fire Depts.-Training Equipment & medals	\$4,000	\$3,000	\$0	\$0	\$3,000	A
22420-010 Fire Depts.- Insurance Accident/ Life	\$24,000	\$18,000	\$18,000	\$18,000	\$0	P
22420-011 Fire depts.- Fire Tags and Banquet	\$2,500	\$1,875	\$0	\$0	\$1,875	A
22420-012 Fire Depts.- Radio License Fees	\$5,462	\$4,097	\$4,097	\$4,097	(\$1)	P
22420-013 Fire Depts.-Radios	\$9,500	\$7,125	\$7,125	\$7,125	\$0	P
	\$437,594	\$328,196	\$321,373	\$321,373	\$6,822	
FIRE PROTECTION - AREA RATE - CAPITAL						
22424-000 West Pubnico Area Rate (Year 5 of 5)	\$115,500	\$86,625	\$86,654	\$86,654	(\$29)	P
22424-001 Quinan Area Rate	\$31,474	\$23,606	\$23,317	\$23,317	\$288	P
22424-002 East Pubnico Area Rate (Year 3 of 8)	\$18,700	\$14,025	\$14,143	\$14,143	(\$118)	P
22424-003 Eel Brook Area Rate (Year 4 of 6)	\$129,446	\$97,085	\$96,957	\$96,957	\$128	P
22424-004 Wedgeport & District Area Rate (6 of 15)	\$71,881	\$53,911	\$53,902	\$53,902	\$9	P
22424-005 Islands & District Area Rate (Year 2 of 5)	\$22,336	\$16,752	\$16,676	\$16,676	\$76	P
22424-006 Lake Vaughan Area Rate	\$3,748	\$2,811	\$2,801	\$2,801	\$10	P
22424-007 Kemptville Area Rate	\$4,362	\$3,272	\$3,260	\$3,260	\$11	P
	\$397,447	\$298,085	\$297,710	\$297,710	\$375	
EMERGENCY MEASURES						
22510-000 EMO Coordinator - Stipend	\$8,750	\$6,563	\$6,563	\$6,563	(\$1)	P
22510-001 EMO Coordinator - Travel	\$750	\$563	\$816	\$816	(\$254)	P
22510-002 EMO Coordinator - Conferences & Misc.Exp.	\$1,000	\$750	\$0	\$0	\$750	A
22512-001 EMO Comfort Center Readiness	\$8,000	\$6,000	\$6,000	\$6,000	\$0	P
22512-002 EMO Communications (phone/cell/internet exp)	\$2,500	\$1,875	\$1,564	\$1,564	\$311	A
22512-003 EMO Miscellaneous	\$1,500	\$1,125	\$230	\$230	\$895	A
22512-004 EMO Exercises	\$2,000	\$1,500	\$918	\$918	\$582	A
22512-005 EMO Emergency Event Contingency	\$7,000	\$5,250	\$45	\$45	\$5,205	A
22512-009 EMO Boat Maintenance	\$500	\$375	\$408	\$408	(\$33)	A
22512-010 EMO Training Expense	\$0	\$0	\$0	\$0	\$0	A
22512-011 EMO Generator Maintenance	\$500	\$375	\$68	\$68	\$307	A
	\$32,500	\$24,375	\$16,612	\$16,612	\$7,763	
OTHER PROTECTION- PROPERTY INSPECTION						
22920-001 Prop.Insp/P.Works -Director's Salary	\$65,000	\$48,750	\$45,721	\$45,721	\$3,029	A
22920-002 Prop.Insp/P.Works -Director's Travel	\$2,500	\$1,875	\$1,344	\$1,344	\$531	A
22920-003 Prop.Insp/P.Works -Deputy Building Official Salary	\$49,000	\$36,750	\$36,409	\$36,409	\$341	A
22920-005 Building Official - Salary	\$71,500	\$53,625	\$52,205	\$52,205	\$1,420	A
22920-006 Building Official -Travel	\$3,500	\$2,625	\$1,737	\$1,737	\$888	A
22920-007 Prop.Insp./P.Works -Facilities Maintenance	\$36,600	\$27,450	\$26,046	\$26,046	\$1,404	P
22920-008 Prop.Insp/P.Works - Fac. Maint Assistant - Summer	\$9,500	\$7,125	\$7,571	\$7,571	(\$446)	P
22920-010 Prop.Insp/P.Works - Printing Expense	\$1,000	\$750	\$416	\$416	\$334	A
22920-011 Prop.Insp/P.Works - Repairs to Sidewalks	\$5,000	\$3,750	\$2,603	\$2,603	\$1,147	A
22920-012 Prop.Insp/P.Works - Director Assist -Salary	\$40,000	\$30,000	\$27,650	\$27,650	\$2,350	A
22920-014 Prop.Insp/P.Works -Other Misc.Exp.	\$2,000	\$1,500	\$1,574	\$1,574	(\$74)	A
22920-015 Prop.Insp/P.Works - Conferences/Training	\$19,500	\$14,625	\$11,964	\$11,964	\$2,661	A
22920-016 Prop.Insp/P. Works- Business Park Road Maint.	\$2,000	\$1,500	\$991	\$991	\$509	A
22920-017 Prop.Insp/P.Works - Membership Dues	\$1,500	\$1,125	\$885	\$885	\$240	A
22920-018 Prop.Insp/P.Works - General Mileage	\$200	\$150	\$164	\$164	(\$14)	A
22920-019 Prop.Insp/P.Works - Civic Signage Initiative	\$8,000	\$6,000	\$4,328	\$4,328	\$1,672	A
22920-020 Prop.Inso/P.Works - Fire Inspection Services	\$5,000	\$3,750	\$1,505	\$1,505	\$2,245	A
22920-022 Prop Insp/P.Works- Department Vehicle	\$15,000	\$11,250	\$14,670	\$14,670	(\$3,420)	A
22920-023 Prop.Insp/P.Works- Fac. Maint.Coodinator Misc.	\$3,000	\$2,250	\$2,077	\$2,077	\$173	A
22920-024 Prop.Insp/P.Works -Storage Shed Maintenance	\$2,000	\$1,500	\$1,807	\$1,807	(\$307)	A
22920-025 Prop Insp/P.Works - Maintenance & fuel - mower	\$7,500	\$5,625	\$1,534	\$1,534	\$4,091	A
	\$349,300	\$261,975	\$243,201	\$243,201	\$18,774	
OTHER PROTECTION- SPCA & SUBDIVISION FEES						
22930-200 Contribution SPCA	\$29,445	\$22,084	\$22,084	\$22,084	(\$0)	P
22931-000 Dog Control - Dog Tags Exp.	\$255	\$191	\$168	\$168	\$23	P
	\$29,700	\$22,275	\$22,252	\$22,252	\$23	
TOTAL PROTECTIVE SERVICES	\$2,252,124	\$1,689,093	\$1,655,871	\$1,655,871	\$33,222	

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020 BUDGET	PRORATED	UNAUDITED	VARIANCE	
		BUDGET DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED	
TRANSPORTATION SERVICES					
OTHER TRANSPORT. SERV. - ROAD TRANSPORT					
23230-000 Contract - Dept. of Transportation	\$47,816	\$35,862	\$35,862	\$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)	\$0	\$0	\$0	\$0	A
	\$47,816	\$35,862	\$35,862	\$0	
OTHER TRANSPORT. SERV. - AIR TRANSPORT					
23320-000 Yarmouth Airport Corp'n.- (Operating Grant)	\$198,650	\$148,988	\$148,988	(\$1)	P
23320-025 Yarmouth Airport Corp'n (Economic Dev. Initiatives)	\$10,000	\$7,500	\$4,000	\$3,500	P
	\$208,650	\$156,488	\$152,988	\$3,500	
TOTAL TRANSPORT SERVICES	\$256,466	\$192,350	\$188,850	\$3,500	
ENVIRONMENTAL HEALTH SERVICES					
OTHER ENV. (SEWAGE COLLECTION & DISPOSAL)					
(WEST PUBNICO SEWAGE & TREATMENT PLANT)					
24240-001 W.Pub. Sewer - General Repairs	\$15,000	\$11,250	\$16,814	(\$5,564)	A
24240-002 W.Pub. Sewer -NSP	\$34,000	\$25,500	\$28,484	(\$2,984)	P
24240-004 W.Pub. Sewer -Audit Fees	\$2,000	\$1,500	\$1,500	\$0	P
24240-005 W.Pub. Sewer -Supplies/Misc.Exp.	\$1,500	\$1,125	\$1,020	\$105	A
24240-006 W.Pub. Sewer -Septic Services	\$1,500	\$1,125	\$1,464	(\$339)	A
24240-007 W.Pub. Sewer -Professional Development	\$2,500	\$1,875	\$544	\$1,331	A
24240-008 W.Pub. Sewer-Polymer Solution	\$3,500	\$2,625	\$1,863	\$762	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	\$0	\$0	\$0	\$0	A
24240-011 W.Pub. Sewer - Storage Shed	\$135,000	\$101,250	\$3,546	\$97,704	A
24240-012 W.Pub. Sewer -Capital & Infrastructure	\$10,000	\$7,500	\$4,153	\$3,347	P
24240-013 W.Pub. Sewer -Chlorine/Lab Testing	\$2,500	\$1,875	\$1,504	\$371	A
24240-014 W.Pub. Sewer -Liability Insurance (boiler/equipt.)	\$4,000	\$3,000	\$3,322	(\$322)	P
24240-015 W.Pub. Sewer-Wastewater Operator Salary	\$47,500	\$35,625	\$34,659	\$966	P
24240-016 W.Pub. Sewer-Sludge Removal/Dewatering	\$10,000	\$7,500	\$16,557	(\$9,057)	A
24240-017 W.Pub. Sewer-Scada System & Telephone	\$1,500	\$1,125	\$2,316	(\$1,191)	A
24240-018 W.Pub. Sewer-Office Supplies	\$750	\$563	\$0	\$563	A
24240-019 W.Pub. Sewer-Waste Water Op. Benefits	\$7,300	\$5,475	\$4,504	\$971	A
24240-020 W.Pub. Sewer - Mileage/Fuel - truck	\$11,000	\$8,250	\$4,967	\$3,283	A
24240-021 W.Pub. Sewer - Interest Exp.	\$5,900	\$4,425	\$4,425	\$0	P
24240-022 W.Pub. Sewer -Generator Repairs	\$1,200	\$900	\$114	\$786	A
24240-023 W.Pub. Sewer - Truck Lease	\$3,000	\$2,250	\$0	\$2,250	A
24240-024 W.Pub. Sewer-Vehicle Insurance	\$3,500	\$2,625	\$2,995	(\$370)	P
	\$304,150	\$228,113	\$134,752	\$93,360	
(TUSKET SEWAGE & TREATMENT PLANT)					
24245-001 Tusket Sewer -Wages	\$3,000	\$2,250	\$2,250	\$0	P
24245-002 Tusket Sewer -NSP	\$8,800	\$6,600	\$6,280	\$320	A
24245-003 Tusket Sewer -Communications (Scada)	\$2,000	\$1,500	\$508	\$992	A
24245-004 Tusket Sewer -Audit Fees	\$200	\$150	\$150	\$0	P
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$1,000	\$750	\$750	\$0	P
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$7,000	\$5,250	\$790	\$4,460	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	\$1,878	(\$153)	A
24245-009 Tusket Sewer -Transfer to Tusket Sew.Res. (Cap)	\$0	\$0	\$0	\$0	A
24245-010 Tusket Sewer -Septic Services	\$4,500	\$3,375	\$5,053	(\$1,678)	A
24245-011 Tusket Sewer -Equipment Reserve	\$0	\$0	\$0	\$0	A
24245-012 Tusket Sewer -Miscellaneous Expense	\$141	\$106	\$0	\$106	A
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$9,300	\$6,975	\$6,682	\$293	A
	\$38,441	\$28,831	\$24,342	\$4,489	
(WEDGEPORT WASTEWATER)					
24250-002 Wedgeport Sewer - Tank Maintenance	\$1,800	\$1,350	\$0	\$1,350	A
24250-003 Wedgeport Sewer - Repairs	\$1,500	\$1,125	\$120	\$1,005	A
24250-004 Wedgeport Sewer - Travel	\$600	\$450	\$0	\$450	A
24250-005 Wedgeport Sewer - Wastewater Tech	\$1,500	\$1,125	\$0	\$1,125	A
24250-006 Wedgeport Sewer - Pumping Services	\$1,400	\$1,050	\$0	\$1,050	A
24250-007 Wedgeport Sewer - Sludge Removal	\$250	\$188	\$92	\$96	A
24250-008 Wedgeport Sewer - Other	\$500	\$375	\$0	\$0	A
	\$7,550	\$5,663	\$212	\$5,451	

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	<u>2019-2020</u> <u>BUDGET</u>	<u>PRORATED</u>	<u>UNAUDITED</u>	<u>VARIANCE</u>	
		<u>BUDGET DEC</u> <u>31, 2019</u>	<u>ACTUALS TO</u> <u>DEC 31, 2019</u>	<u>ACTUAL TO</u> <u>PRORATED</u>	
MIDDLE/LOWER EAST PUBNICO WATER UTILITY					
24255-001 Lower E.Pub Water - Power and Pumping	\$5,500	\$4,125	\$6,739	(\$2,614)	A
24255-003 Lower E.Pub Water - Capital and repairs	\$7,125	\$5,344	\$10,686	(\$5,342)	P
24255-004 Lower E.Pub Water - Insurance	\$375	\$281	\$281	\$0	P
24255-006 Lower E.Pub Water - Miscellaneous	\$200	\$150	\$431	(\$281)	A
24255-007 Lower E.Pub Water - Salary & Mileage	\$3,000	\$2,250	\$2,250	\$0	P
	\$16,200	\$12,150	\$20,387	(\$8,237)	
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$3,000	\$3,187	(\$187)	A
24255-017 Middle E.Pub Water - Capital and repairs	\$19,500	\$14,625	\$16,565	(\$1,940)	P
24255-018 Middle E.Pub Water - Insurance	\$300	\$225	\$191	\$34	A
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	\$0	\$375	A
	\$32,300	\$24,225	\$25,944	(\$1,719)	
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$48,500	\$36,375	\$46,331	(\$9,956)	
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,500	\$1,125	\$1,092	\$33	A
24320-001 Solid Waste - Collection (Contract)	\$332,072	\$249,054	\$249,054	\$0	P
24320-002 Solid Waste - Recycling Costs	\$48,000	\$36,000	\$34,000	\$2,000	E
24320-003 Solid Waste - Disposal Fees (Landfill)	\$140,000	\$105,000	\$105,000	\$0	E
24320-004 Solid Waste - Disposal Fees (Organics)	\$68,000	\$51,000	\$51,500	(\$500)	E
24320-007 Solid Waste - Advertising	\$3,000	\$2,250	\$1,935	\$315	A
24320-010 Solid Waste - Spring & Fall Cleanup, etc.	\$80,000	\$60,000	\$55,686	\$4,314	P
24320-050 Solid Waste - Community Clean up Program	\$20,700	\$15,525	\$15,525	\$0	P
24320-060 Solid Waste - WasteCheck Comm. Adm. Fee	\$22,000	\$16,500	\$16,500	\$0	P
24320-100 Solid Waste - CAPITAL (COMPOSTAINERS)	\$13,500	\$10,125	\$10,125	\$0	P
24320-110 Solid Waste - Gasification	\$0	\$0	\$0	\$0	A
24390-000 Other Garbage -Illegal Dumping	\$2,000	\$1,500	\$0	\$1,500	A
	\$730,772	\$548,079	\$540,418	\$7,661	
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$25,000	\$18,750	\$4,730	\$14,020	A
	\$25,000	\$18,750	\$4,730	\$14,020	
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,154,413	\$865,810	\$750,784	\$115,026	
PUBLIC HEALTH SERVICES					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$25,500	\$19,125	\$19,125	\$0	P
25300-050 AM Clark Medical Clinic	\$27,000	\$20,250	\$20,250	\$0	P
25300-065 Special Municipl Tax Legislation - AM Clarke	\$0	\$0	\$0	\$0	A
25300-075 VON Operating Grant	\$2,500	\$1,875	\$1,875	\$0	P
25300-100 Doctors Recruitment	\$35,000	\$26,250	\$26,250	\$0	P
	\$90,000	\$67,500	\$67,500	\$0	
TOTAL PUBLIC HEALTH SERVICES	\$90,000	\$67,500	\$67,500	\$0	

FINANCIAL REPORT AT DECEMBER 31, 2019

	2019-2020 BUDGET	PRORATED		UNAUDITED	VARIANCE
		BUDGET	DEC 31, 2019	ACTUALS TO DEC 31, 2019	ACTUAL TO PRORATED
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 Contracted Planning Services	\$30,000		\$22,500	\$35,000	(\$12,500) P
PLANNING AND ZONING - SHARED SERVICES					
26110-002 District Planning Comm- Senior Planner Wages	\$0		\$0	\$0	\$0 A
26110-003 District Planning Comm- GIS Tech Wages	\$49,725		\$37,294	\$36,873	\$421 A
26110-005 District Planning Comm- Professional and Legal	\$1,500		\$1,125	\$0	\$1,125 A
26110-006 District Planning Comm- Employee Benefits	\$9,500		\$7,125	\$6,138	\$987 A
26110-007 District Planning Comm- Mileage and Meeting costs	\$1,250		\$938	\$1,105	(\$168) A
26110-008 District Planning Comm- Conf/workshops/memberships	\$2,000		\$1,500	\$1,408	\$92 A
26110-009 District Planning Comm- Off Supplies, Postage & Equip	\$500		\$375	\$526	(\$151) A
26110-010 District Planning Comm- Telephone & Communication	\$775		\$581	\$479	\$102 A
26110-011 District Planning Comm- Software, License & IT	\$5,000		\$3,750	\$1,867	\$1,883 A
26110-012 District Planning Comm- Computer Equipment	\$750		\$563	\$365	\$198 A
26110-013 District Planning Comm- Rental & Admin Fees	\$3,000		\$2,250	\$2,250	\$0 P
26110-014 District Planning Comm- Other	\$750		\$563	\$203	\$359 A
26110-015 District Planning Comm - Drone Expenses	\$2,100		\$1,575	\$1,571	\$4 A
	\$76,850		\$80,138	\$87,785	(\$7,647)
TOTAL PLANNING AND ZONING SERVICES	\$106,850		\$102,638	\$122,785	(\$20,147)
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$52,000		\$39,000	\$34,149	\$4,851 A
26220-002 Comm Dev Officer - Travel	\$1,500		\$1,125	\$1,381	(\$256) 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	\$698	\$52 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	\$1,534	\$191 A
26220-011 Comm Dev Officer - Tent operational costs	\$500		\$375	\$367	\$8 A
26220-012 Comm Dev Officer - Novs Scotia Webcams	\$4,600		\$3,450	\$1,011	\$2,439 A
26220-013 Comm Dev Officer - Youth Engagement	\$0		\$0	\$0	\$0 A
	\$65,400		\$49,050	\$40,640	\$8,410
HOUSING AND RDA					
26310-005 Deficit - Regional Housing Authority	\$25,000		\$18,750	\$18,750	\$0 P
26310-007 Solar West Pubnico Fire Hall - Repairs & Maintenance	\$0		\$0	\$0	\$0 A
26310-008 Solar West Pubnico Fire Hall - Utilities	\$0		\$0	\$1,441	(\$1,441) A
26310-009 Solar West Pubnico Fire Hall - Repairs & Maintenance	\$0		\$0	\$0	\$0 A
26310-010 Strategic Planning Initiatives	\$5,000		\$3,750	\$3,930	(\$180) P
26310-011 Solar West Pubnico Treatment Plant - Lease expense	\$0		\$0	\$0	\$0 A
26310-012 Solar West Pubnico Treatment Plant - Utilities	\$0		\$0	\$1,589	(\$1,589) A
26310-013 Solar West Pubnico Treatment Plant - Reprs & Maint	\$0		\$0	\$0	\$0 A
26310-014 Regional Economic Development (REN)	\$43,752		\$32,814	\$32,814	\$0 P
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$0		\$0	\$0	\$0 A
26310-016 Argyle Economic Development Initiatives- Housing	\$0		\$0	\$0	\$0 A
26310-020 Yar. Area Ind. Commission (YAIC) -Operations	\$5,000		\$3,750	\$3,750	\$0 P
26310-021 Yar. Area Ind. Commission (YAIC) - Closure Costs	\$0		\$0	\$0	\$0 A
	\$78,752		\$59,064	\$62,274	(\$3,210)
OTHER - INDUSTRIAL PARKS & COMMISSION					
26690-001 Street Lights - Tusket & Wedgeport	\$800		\$600	\$347	\$253 A
26690-002 Tusket Industrial Park - Maintenance & Other	\$4,500		\$3,375	\$196	\$3,179 A
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000		\$750	\$0	\$750 A
26690-004 Gain/Loss on sale of land - Business Park	\$1,000		\$750	\$0	\$750 A
	\$7,300		\$5,475	\$542	\$4,933
OTHER - ENVIRONMENTAL DEV.SERV. - SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$55,150		\$41,363	\$40,302	\$1,060 A
26800-002 Senior Safety - Vehicle & Travel	\$1,000		\$750	\$658	\$92 A
26800-004 Senior Safety - Conference & Training	\$0		\$0	\$0	\$0 A
	\$56,150		\$42,113	\$40,960	\$1,153
OTHER ENVIRONMENTAL DEV.SERV.-(TOURISM)					
26900-108 Tourism Exp. - Contribution to YASTA - Operating	\$67,250		\$50,438	\$50,438	(\$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	\$0	\$0 A
26900-118 Tourism Exp. - Business/Tourism signage initiative	\$3,000		\$2,250	\$1,730	\$520 A
26900-130 Tourism Exp. - Misc. Argyle (Experiences)	\$3,000		\$2,250	\$2,250	\$0 P
26910-001 Tourism Exp. - Advertising	\$7,000		\$5,250	\$5,250	\$0 P
	\$90,750		\$68,063	\$67,543	\$520
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$405,202		\$303,902	\$299,743	\$4,158

FINANCIAL REPORT AT DECEMBER 31, 2019

	<u>2019-2020</u> <u>BUDGET</u>	<u>PRORATED</u>		<u>UNAUDITED</u>	<u>VARIANCE</u>
		<u>BUDGET</u>	<u>DEC</u> <u>31, 2019</u>	<u>ACTUALS TO</u> <u>DEC 31, 2019</u>	<u>ACTUAL TO</u> <u>PRORATED</u>
RECREATION & CULTURAL SERVICES					
OTHER -RECREATION SERVICES					
27110-001 Recr. - Director of Programming & Active Living Salary	\$56,000	\$42,000	\$40,923	\$1,077	P
27110-002 Recr. - Director of Programming & Active Living Travel	\$4,000	\$3,000	\$2,676	\$324	A
27110-003 Recr. - Director of Recreation Services Salary	\$56,500	\$42,375	\$41,248	\$1,127	P
27110-004 Recr. - Director of Recreation Services Travel	\$3,200	\$2,400	\$1,862	\$538	A
27111-003 Recr. - Summer Students- Wages	\$84,006	\$63,005	\$62,334	\$670	P
27111-004 Recr. - Casual Travel	\$1,200	\$900	\$492	\$408	A
27111-005 Recr. - Gym Supervisors Wages	\$2,000	\$1,500	\$1,689	(\$189)	A
27111-006 Recr. - Casual Employee Training	\$2,500	\$1,875	\$1,855	\$20	P
27112-001 Recr. - Senior Programs	\$12,560	\$9,420	\$12,350	(\$2,930)	A
27112-002 Recr. - Thrive Initiatives	\$8,000	\$6,000	\$6,000	\$0	P
27112-003 Recr. - Program Expenses	\$14,395	\$10,796	\$9,722	\$1,075	A
27112-004 Recr. - Commission Expenses	\$1,000	\$750	\$334	\$416	A
27112-005 Recr. - Capital Equipment for Programs	\$1,500	\$1,125	\$1,075	\$50	P
27112-006 Recr. - Repairs and Capital Projects	\$22,350	\$16,763	\$16,771	(\$8)	A
27112-007 Recr. - Day Camps Expenses	\$8,500	\$6,375	\$6,539	(\$164)	A
27112-008 Recr. - Director of Programming Prof. Development	\$2,000	\$1,500	\$1,848	(\$348)	P
27112-009 Recr. - Miscellaneous Expenses	\$500	\$375	\$50	\$325	A
27112-010 Recr. - Director of Rec. Services Prof. Development	\$2,800	\$2,100	\$1,676	\$424	A
27112-011 Recr. - Memberships	\$800	\$600	\$593	\$7	P
27112-012 Recr. - Volunteer Banquet Celebrations	\$3,400	\$2,550	\$2,509	\$673	P
27112-013 Recr. - Active Transportation	\$4,500	\$3,375	\$1,877	\$1,498	A
27112-014 Recr. - Kids First Fund	\$1,700	\$1,275	\$0	\$1,275	A
27112-015 Recr. - Teen Program	\$9,400	\$7,050	\$5,712	\$1,338	P
27112-016 Recr. - Meeting Expenses	\$500	\$375	\$26	\$349	A
27112-017 Recr. - Argyle Minor Soccer Club	\$0	\$0	\$0	\$0	A
27112-018 Recr. - Leadership Development for Coaches	\$1,000	\$750	\$821	(\$71)	A
27112-116 Recr. - School sport support	\$2,000	\$1,500	\$400	\$1,100	A
27180-000 Recr. - Field Maintenance	\$8,700	\$6,525	\$4,730	\$1,795	A
27180-001 Recr. - Field Maintenance - Salary	\$40,000	\$30,000	\$29,335	\$665	A
27180-002 Recr. - Field Maintenance Assistant - Salary	\$0	\$0	\$1,970	(\$1,970)	A
	\$355,011	\$266,258	\$257,417	\$8,841	
CULTURAL BUILDINGS & FACILITIES					
(PUBNICO LIBRARY)					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$6,500	\$4,875	\$4,560	\$315	A
27250-002 Pubnico Library - Furnace Oil	\$9,000	\$6,750	\$4,145	\$2,605	A
27250-003 Pubnico Library - NSP	\$1,800	\$1,350	\$1,480	(\$130)	A
27250-004 Pubnico Library - Telephone	\$500	\$375	\$260	\$115	A
27250-005 Pubnico Library - Repairs	\$1,200	\$900	\$505	\$395	A
27250-006 Pubnico Library - Insurance	\$1,700	\$1,275	\$1,390	(\$115)	P
27250-007 Pubnico Library - Supplies	\$750	\$563	\$268	\$294	A
27250-008 Pubnico Library - Miscellaneous Exp.	\$250	\$188	\$187	\$1	A
	\$21,700	\$16,275	\$12,795	\$3,480	
(OLD COURTHOUSE & MUSEUM)					
27290-000 Courthouse - Tourguides (summer)	\$12,500	\$9,375	\$9,375	\$0	P
27290-001 Courthouse - Telephone	\$1,600	\$1,200	\$1,287	(\$87)	A
27290-002 Courthouse - NSP	\$5,000	\$3,750	\$1,353	\$2,397	P
27290-003 Courthouse - Office Supplies	\$2,500	\$1,875	\$863	\$1,012	A
27290-004 Courthouse - Repairs & Maintenance	\$12,000	\$9,000	\$2,675	\$6,325	A
27290-005 Courthouse - Fall Tourguide (Wages)	\$5,000	\$3,750	\$4,191	(\$441)	P
27290-007 Courthouse - Membership Dues	\$1,300	\$975	\$1,118	(\$143)	A
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$600	\$450	\$346	\$104	A
27290-009 Courthouse - Historian (Salary)	\$43,000	\$32,250	\$31,349	\$901	A
27290-010 Courthouse - Staff Travel	\$1,000	\$750	\$707	\$43	A
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$3,000	\$3,043	(\$43)	A
27290-012 Courthouse - Books & Periodicals	\$1,800	\$1,350	\$353	\$997	A
27290-014 Courthouse - Advertising	\$4,500	\$3,375	\$2,461	\$914	A
27290-016 Courthouse - Lawn Maintenance	\$2,000	\$1,500	\$1,440	\$60	A
27290-017 Courthouse - Internet Services	\$250	\$188	\$183	\$4	A
27290-018 Courthouse - Kitchen Expenses	\$400	\$300	\$279	\$21	A
27290-019 Courthouse - Furnace Oil	\$2,000	\$1,500	\$1,500	\$0	P
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,875	\$1,165	\$710	A
27290-022 Courthouse - ADT Security	\$1,200	\$900	\$581	\$319	A
27290-023 Courthouse - Public Programming	\$5,500	\$4,125	\$3,459	\$666	A
27290-024 Courthouse - Postage	\$350	\$263	\$100	\$163	A
27290-025 Courthouse - Preservation Supplies	\$6,000	\$4,500	\$0	\$4,500	A
27290-026 Courthouse - Heritage Development Officer-Salary	\$49,500	\$37,125	\$36,121	\$1,004	A
27290-027 Courthouse - Insurance	\$2,400	\$1,800	\$1,905	(\$105)	P
27290-100 Courthouse - CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	A
	\$166,900	\$125,175	\$105,853	\$19,322	
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	\$597,624	\$448,218	\$416,575	\$31,643	
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,598,416	\$1,198,812	\$1,198,812	\$0	P
	\$1,598,416	\$1,198,812	\$1,198,812	\$0	
TOTAL EDUCATION	\$1,598,416	\$1,198,812	\$1,198,812	\$0	

FINANCIAL REPORT AT DECEMBER 31, 2019

	<u>2019-2020</u> <u>BUDGET</u>	<u>PRORATED</u>		<u>UNAUDITED</u>	<u>VARIANCE</u>	
		<u>BUDGET</u>	<u>DEC</u>	<u>ACTUALS TO</u>	<u>ACTUAL TO</u>	
		<u>31, 2019</u>	<u>DEC 31, 2019</u>	<u>DEC 31, 2019</u>	<u>PRORATED</u>	
TRANSFERS						
28221-001 Transfer to Capital Reserve	\$135,000	\$101,250	\$101,250	\$101,250	\$0	P
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	\$0	A
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$95,454	\$95,454	\$95,454	\$0	P
28223-002 Transfer to Own Agency	\$0	\$0	\$0	\$0	\$0	A
28223-003 Transfer to East Pubnico Water utility	\$0	\$0	\$0	\$0	\$0	A
28223-004 Transfer to Capital Reserve - New truck	\$0	\$0	\$0	\$0	\$0	A
	\$262,272	\$196,704	\$196,704	\$196,704	\$0	
TOTAL TRANSFERS	\$262,272	\$196,704	\$196,704	\$196,704	\$0	
TOTAL EXPENDITURES	\$8,447,427	\$6,335,570	\$6,113,270	\$6,113,270	\$222,300	