

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
Residential	\$4,722,837	\$4,723,002	\$4,825,828	\$102,991	
Commercial (Regular)	\$1,112,857	\$1,120,495	\$1,151,190	\$38,333	
Commercial (Seasonal Businesses)	\$12,816	\$12,459	\$12,360	(\$456)	
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$214,659	\$214,559	\$216,525	\$1,866	
Resource	\$396,311	\$391,746	\$386,252	(\$10,059)	
Resource (Recreation)	\$12,387	\$12,387	\$13,006	\$619	
Forestry Acreage	\$10,854	\$10,949	\$10,807	(\$47)	
	\$6,482,721	\$6,485,597	\$6,615,969	\$133,248	2.06%
Fire Area Rates	\$397,447	\$396,351	\$440,787	\$43,340	
Sewer and Water - Special Assessment	\$259,234	\$253,316	\$258,724	(\$510)	
	\$656,681	\$649,667	\$699,511	\$42,830	6.52%
Aliant Telecom	\$36,000	\$36,310	\$33,000	(\$3,000)	
Nova Scotia Power	\$16,939	\$16,939	\$16,939	\$0	
HST Rebate	\$16,000	\$18,313	\$16,000	\$0	
Deed Transfer Tax	\$123,000	\$153,069	\$53,000	(\$70,000)	
	\$191,939	\$224,631	\$118,939	(\$73,000)	-38.03%
TOTAL TAXATION REVENUE	\$7,331,341	\$7,359,895	\$7,434,418	\$103,077	1.41%
GRANTS IN LIEU OF TAXES					
Federal Government	\$10,500	\$10,735	\$10,800	\$300	
Provincial Government	\$173,834	\$175,765	\$175,915	\$2,081	
	\$184,334	\$186,500	\$186,715	\$2,381	1.29%
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	\$68,225	\$97,770	\$121,002	\$52,777	0.00%
SALES OF SERVICES					
Sale of Wind Energy	\$48,000	\$47,000	\$48,000	\$0	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$13,150	\$11,132	\$7,700	(\$5,450)	
Fines	\$4,500	\$7,987	\$2,500	(\$2,000)	
Rentals & Leases	\$3,000	\$3,000	\$3,000	\$0	
Return on Investments	\$95,695	\$97,514	\$72,210	(\$23,485)	
Penalties & Interest on Taxes	\$67,400	\$88,622	\$42,000	(\$25,400)	
Other Extraordinary Revenue	\$85,250	\$145,851	\$59,700	(\$25,550)	
Miscellaneous Revenue	\$1,070	\$1,737	\$1,332	\$262	
	\$270,065	\$355,844	\$188,442	(\$81,623)	-30.22%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Government	\$162,023	\$162,106	\$162,106	\$83	
	\$162,023	\$162,106	\$162,106	\$83	0.05%
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$11,648	\$14,374	\$14,684	\$3,036	
Provincial Government	\$47,125	\$56,279	\$43,300	(\$3,825)	
	\$58,773	\$70,653	\$57,984	(\$789)	-1.34%
TRANSFERS FROM OWN RESERVES					
Non Rate Revenue	\$2,215,422	\$2,171,798	\$2,099,670	(\$115,752)	-5.22%
TOTAL REVENUES	\$8,447,427	\$8,407,041	\$8,462,940	\$15,513	0.18%

2019-2020 Operating Budget

EXPENDITURES	2019-2020 BUDGET	2019-2020 ACTUALS	2020-2021 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt	\$6,000	\$5,381	\$6,000	\$0	
Legislative - Council	\$260,150	\$247,525	\$242,764	\$17,386	
Administration	\$386,130	\$397,734	\$390,525	(\$4,395)	
Information Technology (IT)	\$122,010	\$108,455	\$124,686	(\$2,676)	
Employee Benefits	\$203,300	\$196,600	\$204,000	(\$700)	
Financial Audit	\$24,000	\$30,734	\$23,000	\$1,000	
Taxation	\$255,250	\$250,042	\$280,798	(\$25,548)	
Common Office Expenses	\$53,700	\$48,330	\$53,450	\$250	
Election, Conferences and Memberships	\$21,250	\$17,910	\$49,600	(\$28,350)	
Grants to organizations	\$300,598	\$309,901	\$365,700	(\$65,102)	
Assessment Recovery Costs- PVSC	\$198,522	\$198,522	\$200,047	(\$1,525)	
	\$1,830,910	\$1,811,136	\$1,940,570	(\$109,660)	-5.99%
PROTECTIVE SERVICES					
Police Protection	\$893,250	\$893,240	\$916,613	(\$23,363)	
Transfer to Correctional Services	\$104,833	\$104,833	\$103,722	\$1,111	
Law Enforcement - DNA costs	\$7,500	\$4,922	\$7,000	\$500	
Fire Protection-Operational Grants & Support	\$437,594	\$406,925	\$416,059	\$21,535	
Fire Protection Area Rate - Capital	\$397,447	\$396,973	\$440,787	(\$43,340)	
Emergency Management Organization	\$32,500	\$26,501	\$79,500	(\$47,000)	
Property Inspection & Public Works	\$349,300	\$340,672	\$346,325	\$2,975	
Animal Control	\$29,700	\$29,669	\$29,695	\$5	
	\$2,252,124	\$2,203,735	\$2,339,701	(\$87,577)	-3.89%
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	\$47,816	\$47,816	\$48,868	(\$1,052)	
Airport Operational Support	\$208,650	\$198,650	\$197,850	\$10,800	
	\$256,466	\$246,466	\$246,718	\$9,748	3.80%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	\$304,150	\$208,264	\$206,841	\$97,309	
Sewage Collection & Disposal-Tusket	\$38,441	\$29,956	\$40,973	(\$2,532)	
Sewage Collection & Disposal - Wedgeport	\$7,550	\$2,212	\$7,120	\$430	
East Pubnico Water Utilities	\$48,500	\$63,929	\$48,375	\$125	
	\$398,641	\$304,360	\$303,309	\$95,332	23.91%
Garbage Collection & Disposal	\$730,772	\$714,633	\$775,300	(\$44,528)	
Unightly & Dangerous Premises	\$25,000	\$5,614	\$5,000	\$20,000	
	\$755,772	\$720,248	\$780,300	(\$24,528)	-3.25%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,154,413	\$1,024,608	\$1,083,609	\$70,804	6.13%
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	\$90,000	\$84,155	\$92,500	(\$2,500)	-2.78%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$106,850	\$117,553	\$82,500	\$24,350	
Community Development	\$65,400	\$56,290	\$65,500	(\$100)	
Economic Development and Housing	\$78,752	\$77,278	\$78,252	\$500	
Business & Residential Parks	\$7,300	\$732	\$5,300	\$2,000	
Seniors Safety Coordinator	\$56,150	\$56,333	\$56,802	(\$652)	
Regional and Local Tourism Support	\$90,750	\$84,185	\$86,750	\$4,000	
	\$405,202	\$392,370	\$375,104	\$30,098	7.43%
RECREATION & CULTURAL SERVICES					
Recreation and Active Living	\$355,011	\$334,086	\$267,095	\$87,916	
Cultural Bldg & Facilities-Pubnico Library	\$21,700	\$19,841	\$20,200	\$1,500	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$166,900	\$140,223	\$150,190	\$16,710	
Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$597,624	\$548,164	\$491,498	\$106,126	17.76%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EDUCATION					
Transfer to School Board Operations	\$1,598,416	\$1,598,416	\$1,630,968	(\$32,552)	-2.04%
TRANSFERS					
Transfers to Reserves & own Funds	\$262,272	\$377,273	\$262,272	\$0	0.00%
TOTAL EXPENDITURES	\$8,447,427	\$8,286,322	\$8,462,940	(\$15,513)	-0.18%
REVENUES	\$8,447,427	\$8,407,041	\$8,462,940		
EXPENDITURES	\$8,447,427	\$8,286,322	\$8,462,940		
SURPLUS	\$0	\$120,719	\$0		

EXPENDITURES	\$8,462,940
NON RATE REVENUE	\$2,099,670
LEVY REQUIRED	\$6,363,270

	<u>Assesment '2019</u>	<u>Levy 19-20</u> <u>Budget</u>	<u>Levy %</u> <u>19-20</u>
<i>Residential</i>	\$442,736,500	\$4,825,896	\$0.76
<i>Resource</i>	\$35,436,000	\$386,258	\$0.06
	\$478,172,500	\$5,212,154	\$0.82
<i>Commercial</i>	\$50,713,200	\$1,151,115	\$0.18
	\$50,713,200	\$1,151,115	\$0.1809
TOTAL	\$528,885,700	\$6,363,270	\$1.00

RESIDENTIAL RATE	1.0900
	47,817.25
COMMERCIAL RATE	2.2699
	5,071.32

2019-2020 Operating Budget

<u>REVENUES</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,722,837	\$4,723,002	\$4,825,828	\$102,991	
11121-000 Commercial Property Tax	\$1,112,857	\$1,120,495	\$1,151,190	\$38,333	
11121-001 Commercial (Seasonal Businesses @ 75% of tax rate)	\$12,816	\$12,459	\$12,360	(\$456)	
11122-000 Commercial (Special Tax Agreement/Legislation)	\$186,659	\$186,658	\$188,525	\$1,866	
11122-100 Commercial (Special Municipal Tax Agreement)	\$28,000	\$27,902	\$28,000	\$0	
11151-000 Resource Property Tax	\$396,311	\$391,746	\$386,252	(\$10,059)	
11152-000 Resource Recr. Property Tax	\$12,387	\$12,387	\$13,006	\$619	
11153-000 Forest Acreage <50,000	\$10,734	\$10,829	\$10,775	\$41	
11154-000 Forest Acreage >50,000	\$120	\$121	\$32	(\$88)	
	\$6,482,721	\$6,485,597	\$6,615,969	\$133,248	2.06%
FIRE RATES					
11182-001 Quinan Area Rate	\$31,474	\$31,158	\$31,770	\$296	
11182-002 West Pubnico Area Rate	\$115,500	\$115,540	\$152,476	\$36,976	
11182-003 East Pubnico Area Rate	\$18,700	\$18,885	\$19,195	\$495	
11182-004 Islands & District Area Rate	\$22,336	\$22,213	\$22,410	\$74	
11182-005 Lake Vaughn Area Rate	\$3,748	\$3,734	\$3,933	\$185	
11182-006 Eel Brook Area Rate	\$129,446	\$128,605	\$133,484	\$4,038	
11182-007 Wedgeport & District Area Rate	\$71,881	\$71,869	\$73,096	\$1,215	
11182-008 East Kemptville Area Rate	\$4,362	\$4,347	\$4,423	\$61	
	\$397,447	\$396,351	\$440,787	\$43,340	10.90%
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Area Rate	\$172,143	\$171,883	\$178,291	\$6,148	
11291-050 Tusket Sewer Area Rate (Operating)	\$36,241	\$36,341	\$37,713	\$1,472	
11291-075 Wedgeport Sewer Area Rate (Operating)	\$7,350	\$7,350	\$6,720	(\$630)	
11292-000 Lower E. Pub Water (Operating)	\$11,800	\$12,236	\$11,000	(\$800)	
11292-001 Middle E. Pub Water (Operating)	\$31,700	\$25,506	\$25,000	(\$6,700)	
	\$259,234	\$253,316	\$258,724	(\$510)	-0.20%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$36,000	\$36,310	\$33,000	(\$3,000)	
11430-000 Nova Scotia Power-GIL of Taxes	\$16,939	\$16,939	\$16,939	\$0	
11431-000 HST Offset	\$16,000	\$18,313	\$16,000	\$0	
	\$68,939	\$71,562	\$65,939	(\$3,000)	-4.35%
OTHER TAXES					
11920-005 Deed Transfer Tax	\$123,000	\$153,069	\$53,000	(\$70,000)	
	\$123,000	\$153,069	\$53,000	(\$70,000)	-56.91%
TOTAL TAXES	\$7,331,341	\$7,359,895	\$7,434,418	\$103,077	1.41%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,300	\$5,374	\$5,500	\$200	
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$5,361	\$5,300	\$100	
	\$10,500	\$10,735	\$10,800	\$300	2.86%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$25,900	\$26,958	\$26,950	\$1,050	
12310-100 Wind Farm Subsidy	\$33,432	\$33,432	\$33,766	\$334	
12320-000 Crown Timber Forest	\$104,756	\$104,853	\$104,853	\$97	
12330-000 Fire Protection	\$8,346	\$8,346	\$8,346	\$0	
12340-000 Conservation Tax Exemption	\$1,400	\$2,176	\$2,000	\$600	
	\$173,834	\$175,765	\$175,915	\$2,081	1.20%
TOTAL GRANTS IN LIEU	\$184,334	\$186,500	\$186,715	\$2,381	1.29%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
SERVICES PROVIDED TO LOCAL GOVTS.					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - MODY - DPC	\$38,425	\$35,409	\$37,000	(\$1,425)	
13353-105 Service Recovery - Maintenance	\$0	\$86	\$0	\$0	
13353-110 Service Recovery - CAO Airport Corporation	\$12,000	\$30,000	\$12,000	\$0	
13353-115 Service Recovery - REMO	\$0	\$9,030	\$53,702	\$53,702	
13353-125 Service Recovery - IT Services	\$11,000	\$12,720	\$12,000	\$1,000	
13353-150 Service Recovery - WREN bookkeeping/IT	\$6,000	\$6,000	\$6,000	\$0	
13353-175 Service Recovery - Drone	\$500	\$0	\$0	(\$500)	
13353-200 Service Recovery - Inspection services	\$300	\$4,301	\$300	\$0	
13353-225 Service Recovery - Community Development	\$0	\$225	\$0	\$0	
TOTAL SERV.PROVIDED LOCAL GOVT	\$68,225	\$97,770	\$121,002	\$52,777	77.36%
SALES OF SERVICES					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net income - Wellington Turbines	\$48,000	\$47,000	\$48,000	\$0	
TOTAL SALE OF SERVICES	\$48,000	\$47,000	\$48,000	\$0	0.00%
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$755	\$500	\$0	
15110-003 Building Permits	\$9,500	\$7,577	\$5,500	(\$4,000)	
15110-004 Tax Certificates	\$400	\$250	\$200	(\$200)	
15110-005 Criminal Records Check	\$0	\$0	\$0	\$0	
15110-006 Subdivision Fees	\$2,750	\$2,550	\$1,500	(\$1,250)	
	\$13,150	\$11,132	\$7,700	(\$5,450)	-41.44%
FINES					
15210-001 Fines	\$4,500	\$7,987	\$2,500	(\$2,000)	
	\$4,500	\$7,987	\$2,500	(\$2,000)	-44.44%
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$3,000	\$3,000	\$3,000	\$0	
	\$3,000	\$3,000	\$3,000	\$0	0.00%
RETURNS ON INVESTMENTS					
15510-000 INTEREST on Investments -(Current Acct.)	\$58,000	\$57,881	\$28,500	(\$29,500)	
15510-010 INTEREST on Investments-(P.Sewer Surplus)	\$2,000	\$3,126	\$2,000	\$0	
15510-015 INTEREST on Pubnico Capital	\$16,011	\$15,353	\$12,550	(\$3,461)	
15510-020 INTEREST on Tusket Sewer Capital Loan	\$5,384	\$5,384	\$4,611	(\$773)	
15510-025 INTEREST on East Pubnico Water Utility	\$5,000	\$6,655	\$5,000	\$0	
15510-030 INTEREST on Wedgeport Capital loan	\$2,300	\$2,317	\$2,300	\$0	
15510-031 INTEREST on COVID Tax Deferral Loan	\$0	\$0	\$11,250	\$11,250	
15590-000 INTEREST on Tax Sale Surplus	\$7,000	\$6,798	\$6,000	(\$1,000)	
	\$95,695	\$97,514	\$72,210	(\$23,485)	-24.54%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$61,000	\$75,481	\$35,000	(\$26,000)	
15610-002 Accrual - Pubnico Sewer Taxes	\$2,500	\$2,026	\$1,000	(\$1,500)	
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$1,375	\$800	(\$400)	
15610-004 Accrual - Water Lending Interest	\$2,500	\$9,208	\$4,800	\$2,300	
15610-005 Accrual - Wedgeport Sewer Taxes	\$200	\$477	\$400	\$200	
15610-006 Accrual -Dangerous & Unsightly - Principal & interest	\$0	\$54	\$0	\$0	
	\$67,400	\$88,622	\$42,000	(\$25,400)	-37.69%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$3,000	\$2,500	\$2,500	(\$500)	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$10,000	\$10,000	\$10,000	\$0	
15710-004 Tourism Signage Initiative Revenue (Recovery)	\$3,500	\$2,292	\$3,000	(\$500)	
15710-006 Recreation Programs (refund-user fees)	\$15,550	\$13,117	\$7,000	(\$8,550)	
15710-007 Recreation Day Camps (Refunds-User Fees)	\$29,000	\$29,596	\$0	(\$29,000)	
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$4,500	\$1,000	\$0	
15710-009 Tusket Sewer Hook-ups	\$1,000	\$1,000	\$2,000	\$1,000	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$3,000	\$0	
15710-011 Recreation Teen Program	\$4,200	\$3,881	\$0	(\$4,200)	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$11,000	\$11,000	\$0	
15710-013 Tent Revenue	\$1,000	\$0	\$0	(\$1,000)	
15710-014 Societe Bon Temps - Starlight	\$0	\$0	\$0	\$0	
15710-015 Photocopies & Postage sold	\$0	\$0	\$0	\$0	
15710-016 Dewatering Truck rental	\$3,000	\$3,000	\$0	(\$3,000)	
15710-017 Recreation Misc Revenue	\$0	\$3,750	\$0	\$0	
15710-018 Insurance Revenue - West Pubnico Sewer - Station 10	\$0	\$29,000	\$0	\$0	
15710-019 Comfit Solar Revenue - West Pubnico Sewer Treatment Plant	\$0	\$4,204	\$10,000	\$10,000	
15710-020 Comfit Solar Revenue - West Pubnico Fire Hall	\$0	\$0	\$7,500	\$7,500	
15710-021 Wedgeport Sewer Admin Fee (Recovery)	\$0	\$1,500	\$1,500	\$1,500	
15750-000 Refunds - Unsightly Premises	\$0	\$21,680	\$0	\$0	
15785-000 HST Rebate- Mileage	\$0	\$1,831	\$1,200	\$1,200	
	\$85,250	\$145,851	\$59,700	(\$25,550)	-29.97%
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$0	\$656	\$250	\$0	
15990-001 Cash Over/Under	\$0	\$9	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,070	\$1,072	\$1,082	\$12	
	\$1,070	\$1,737	\$1,332	\$12	1.12%
TOTAL REVENUE-OWN SOURCES	\$386,290	\$500,613	\$357,445	(\$81,873)	-21.19%

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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	\$7,100	\$7,183	\$7,183	\$83	
	\$162,023	\$162,106	\$162,106	\$83	0.05%
TOTAL UNCONDITIONAL TRANSFERS	\$162,023	\$162,106	\$162,106	\$83	0.05%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Canada Works - Summer Students	\$11,648	\$14,374	\$14,684	\$3,036	
	\$11,648	\$14,374	\$14,684	\$3,036	26.06%
PROVINCIAL GOVERNMENT					
17525-000 EMO 911 Grant	\$2,825	\$2,859	\$2,850	\$25	
17530-000 Translation	\$0	\$3,000	\$0	\$0	
17530-001 Active Living - Active Communities Grant	\$8,000	\$7,520	\$6,450	(\$1,550)	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Aquaculture Investment Readiness	\$0	\$0	\$0	\$0	
17530-005 PNS - East Kempt Ballfield Grant	\$0	\$4,000	\$0	\$0	
17530-006 Active Transportation	\$2,800	\$2,800	\$0	(\$2,800)	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$8,500	\$11,100	\$9,000	\$500	
	\$47,125	\$56,279	\$43,300	(\$3,825)	-8.12%
TOTAL CONDITIONAL TRANSFERS	\$58,773	\$70,653	\$57,984	(\$789)	-1.34%
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	\$97,898	\$0	\$137,000	\$39,102	
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$127,273	\$127,272	\$0	
19200-003 Transfer from East Pubnico Water Utility Fund	\$0	\$0	\$0	\$0	
19200-004 Transfer from West Pubnico Wastewater	\$99,496	\$0	\$0	(\$99,496)	
19200-005 Transfer from Operating Reserve Fund - Domtex	\$0	\$0	\$0	\$0	
TOTAL OTHER TRANSFERS	\$324,666	\$127,273	\$264,272	(\$60,394)	-18.60%
TOTAL REVENUES	\$8,447,427	\$8,407,041	\$8,462,940	\$15,263	0.18%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$5,381	\$6,000	\$0	
21011-050 Interest on Short-Term COVID Debt	\$0	\$0	\$11,250	(\$11,250)	
	\$6,000	\$5,381	\$17,250	\$0	0.00%
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$35,300	\$33,943	\$35,653	(\$353)	
21111-000 Warden Cell phone	\$600	\$350	\$500	\$100	
21112-000 Warden Travel expenses	\$3,000	\$1,880	\$1,800	\$1,200	
21130-000 Council Stipends	\$176,100	\$176,735	\$177,861	(\$1,761)	
21132-000 Council Travel Expenses	\$2,500	\$1,463	\$1,200	\$1,300	
21133-000 Council Ipad Related Costs/Internet	\$2,500	\$1,746	\$4,500	(\$2,000)	
21134-000 Council Benefits & Pension Plan Expense	\$12,250	\$10,840	\$11,000	\$1,250	
21134-001 Council CPP Adjustment	\$0	(\$12,748)	\$0	\$0	
21135-000 Council UNSM & FCM Conferences	\$20,500	\$18,754	\$3,500	\$17,000	
21136-000 Council UNSM & FCM Union Dues	\$6,750	\$6,740	\$6,750	\$0	
21139-100 Council -Capital equipment	\$650	\$7,821	\$0	\$650	
	\$260,150	\$247,525	\$242,764	\$17,386	6.68%
ADMINISTRATION					
21212-001 CAO - Salary	\$125,580	\$125,512	\$126,000	(\$420)	
21212-003 CAO - Travel & conferences	\$3,000	\$2,361	\$2,000	\$1,000	
21212-004 CAO - Professional fees	\$1,100	\$1,059	\$1,200	(\$100)	
21213-000 Director of Finance-Salary	\$65,000	\$65,000	\$65,650	(\$650)	
21213-002 Municipal Clerk - Salary	\$67,500	\$64,727	\$60,095	\$7,405	
21213-004 Staff -Meeting Fees	\$1,500	\$1,653	\$1,500	\$0	
21213-005 Deputy Clerk - Salary	\$10,000	\$27,789	\$33,925	(\$23,925)	
21213-006 Staff- Regular Mileage	\$1,000	\$395	\$750	\$250	
21213-008 Citizen Members-Mileage to Meetings	\$500	\$0	\$500	\$0	
21214-002 Office Bldg.-NSP	\$12,500	\$11,997	\$12,500	\$0	
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$9,860	\$10,000	\$500	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,373	\$2,200	(\$700)	
21214-009 Office Bldg.-Repairs	\$1,500	\$2,657	\$5,000	(\$3,500)	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$200	\$158	\$175	\$25	
21214-011 Office Bldg.-Garbage Removal	\$1,200	\$1,091	\$1,200	\$0	
21215-000 Legal Services-(Regular Services)	\$7,500	\$7,299	\$6,000	\$1,500	
21215-002 Legal Services-(Other)	\$30,000	\$38,740	\$24,730	\$5,270	
21215-003 Consulting fees	\$3,000	\$2,465	\$2,500	\$500	
21216-001 Office Exp.-Office Supplies	\$8,000	\$7,413	\$7,500	\$500	
21216-002 Office Exp. Office Furniture	\$2,000	\$1,264	\$1,750	\$250	
21216-003 Office Exp.-Advertising/Sponsorship	\$12,000	\$11,642	\$9,000	\$3,000	
21216-004 Office Exp.-Postage	\$8,000	\$7,431	\$8,500	(\$500)	
21216-008 Office Exp.-Kitchen Supplies	\$2,500	\$2,179	\$2,250	\$250	
21216-014 Office Exp.-ADT Security	\$550	\$549	\$600	(\$50)	
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,000	\$3,122	\$5,000	\$5,000	
	\$386,130	\$397,734	\$390,525	(\$4,395)	-1.14%
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$57,560	\$57,560	\$58,136	(\$576)	
21216-024 IT Dept.- Travel	\$1,200	\$1,041	\$1,200	\$0	
21216-025 IT Dept.- Training, Books, etc.	\$150	\$48	\$100	\$50	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$500	\$117	\$250	\$250	
21216-027 IT Dept.- Internet/Spam Services	\$4,100	\$4,473	\$4,500	(\$400)	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$2,180	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	
21216-030 IT Dept.- Sorftware Maintenance costs	\$28,000	\$22,062	\$26,500	\$1,500	
21216-031 IT Dept.- Cell Phone	\$6,500	\$5,829	\$6,500	\$0	
21216-032 IT Dept.-AMA Website	\$6,500	\$3,389	\$3,500	\$3,000	
21216-033 IT Dept.-Translation	\$500	\$671	\$1,000	(\$500)	
21216-034 IT Dept.- Phones & Fax	\$6,000	\$5,553	\$6,000	\$0	
21216-036 IT Dept.- Online Promotion	\$500	\$0	\$500	\$0	
21216-037 IT Dept.- Video Editing Costs	\$500	\$139	\$500	\$0	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$6,000	\$5,393	\$12,000	(\$6,000)	
	\$122,010	\$108,455	\$124,686	(\$2,676)	-2.19%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EMPLOYEE BENEFITS					
21219-001 Employee Benefits -CPP Expense	\$50,500	\$49,608	\$52,000	(\$1,500)	
21219-002 Employee Benefits -EI Expense	\$22,500	\$23,107	\$23,000	(\$500)	
21219-003 Employee Benefits -Pension Plan	\$58,000	\$53,397	\$58,000	\$0	
21219-004 Employee Benefits -Group Insurance & Medical	\$44,000	\$42,011	\$45,000	(\$1,000)	
21219-005 Employee Benefits -Workers Compensation	\$19,500	\$20,105	\$17,000	\$2,500	
21219-006 Employee Benefits -Employee Assistance Program	\$1,000	\$808	\$1,000	\$0	
21219-007 Employee Benefits -Other	\$3,800	\$3,800	\$4,000	(\$200)	
21219-008 Employee Benefits -Workplace Wellness	\$4,000	\$3,764	\$4,000	\$0	
	\$203,300	\$196,600	\$204,000	(\$700)	-0.34%
FINANCIAL AUDIT					
21225-000 Audit Fees	\$24,000	\$30,734	\$23,000	\$1,000	
	\$24,000	\$30,734	\$23,000	\$1,000	4.17%
TAXATION					
21241-000 Finance Officer - Salary	\$49,750	\$49,750	\$50,248	(\$498)	
21241-001 Tax Collector - Salary	\$43,000	\$42,926	\$44,500	(\$1,500)	
21241-002 Title Searches & Survey Expenses	\$1,000	\$0	\$500	\$500	
21241-003 Tax Sale Expenses	\$1,000	\$474	\$750	\$250	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$12,500	\$12,553	\$13,000	(\$500)	
21243-001 Tax Rebates-Exemptions Granted	\$18,000	\$17,685	\$18,300	(\$300)	
21243-002 Write-Offs and Allowances - Municipal Tax	\$8,000	\$5,555	\$12,500	(\$4,500)	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$122,000	\$121,099	\$141,000	(\$19,000)	
	\$255,250	\$250,042	\$280,798	(\$25,548)	-10.01%
COMMON OFFICE EXPENSES					
21290-001 Common Other and Meals	\$8,500	\$6,916	\$7,000	\$1,500	
21290-004 Photocopier Leases	\$9,900	\$9,885	\$9,900	\$0	
21290-005 Postage Meter Lease	\$2,300	\$2,398	\$2,300	\$0	
21290-006 Photocopier Usage	\$5,000	\$3,840	\$4,250	\$750	
21290-007 Property and Liability Insurance	\$28,000	\$25,291	\$30,000	(\$2,000)	
	\$53,700	\$48,330	\$53,450	\$250	0.47%
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$0	\$0	\$29,000	(\$29,000)	
21910-001 Elections - Returning Officer	\$0	\$0	\$9,000	(\$9,000)	
21920-000 Conventions-NSFM CAO	\$2,650	\$1,201	\$1,500	\$1,150	
21920-001 Conventions- AMA membership/conference expenses	\$6,200	\$5,391	\$1,850	\$4,350	
21920-002 Conventions-Tax Collectors Seminars	\$2,250	\$2,112	\$150	\$2,100	
21920-003 Conventions/Training/Workshops	\$6,500	\$7,868	\$6,500	\$0	
21920-007 NSFM Board meetings-AMA Past President	\$3,000	\$827	\$1,000	\$2,000	
21920-008 CAMA Membership/Conference	\$650	\$511	\$600	\$50	
	\$21,250	\$17,910	\$49,600	(\$28,350)	-133.41%
GRANTS TO ORGANIZATIONS					
21950-001 Grants to organizations - Spring	\$52,500	\$56,840	\$60,000	(\$7,500)	
21950-003 Community Hall Grants Project	\$15,000	\$15,000	\$10,000	\$5,000	
21950-004 YMCA Operating Grant	\$45,000	\$45,003	\$50,000	(\$5,000)	
21950-005 Mariners Center Operating Grant	\$75,000	\$84,071	\$118,000	(\$43,000)	
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	\$21,598	\$25,597	\$8,700	\$12,898	
21950-009 Mariner's Centre - Capital	\$40,000	\$26,137	\$30,000	\$10,000	
21950-010 Community Grants	\$27,000	\$26,000	\$27,000	\$0	
21950-011 Special grant - Generator	\$0	\$0	\$0	\$0	
21950-012 West Pubnico Golf & Country Club	\$0	\$0	\$0	\$0	
21950-013 CMA 2024	\$0	\$6,753	\$12,500	(\$12,500)	
21950-014 Societe Historique de Pubnico-Ouest	\$13,000	\$13,000	\$13,000	\$0	
21950-015 COVID-19 Support	\$0	\$0	\$25,000	(\$25,000)	
21950-016 Argyle Comfort Centre Improvements	\$0	\$0	\$7,500	(\$7,500)	
21950-100 Grants to Organizations - Fall	\$7,500	\$7,500	\$0	\$7,500	
	\$300,598	\$309,901	\$365,700	(\$65,102)	-21.66%
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$198,522	\$198,522	\$200,047	(\$1,525)	
	\$198,522	\$198,522	\$200,047	(\$1,525)	-0.77%
TOTAL GENERAL GOVERNMENT SERVICES					
	\$1,830,910	\$1,811,136	\$1,951,820	(\$109,660)	-5.99%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$893,250	\$893,240	\$916,613	(\$23,363)	
	\$893,250	\$893,240	\$916,613	(\$23,363)	-2.62%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$104,833	\$104,833	\$103,722	\$1,111	
	\$104,833	\$104,833	\$103,722	\$1,111	1.06%
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$4,284	\$5,000	\$0	
22330-015 Prosecutorial Services	\$2,500	\$638	\$2,000	\$500	
	\$7,500	\$4,922	\$7,000	\$500	6.67%
FIRE PROTECTION- OPERATIONAL GRANTS & SUPPORT					
22420-000 Fire Depts.- Per Capita Grants	\$269,232	\$269,232	\$271,924	(\$2,692)	
22420-001 Fire Depts.- Training Program	\$24,650	\$6,423	\$20,000	\$4,650	
22420-002 Fire Depts.- Conferences	\$9,500	\$9,231	\$0	\$9,500	
22420-003 Fire Depts.- Dispatch Fees	\$23,400	\$25,128	\$25,500	(\$2,100)	
22420-004 Fire Depts.- Airpacks (2)	\$18,300	\$18,232	\$22,000	(\$3,700)	
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$980	\$1,550	\$0	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Vehicle Rentals & PD	\$5,000	\$1,766	\$2,500	\$2,500	
22420-008 Fire Depts.- Fleet improvement policy	\$40,000	\$40,000	\$40,000	\$0	
22420-009 Fire Depts.- Medals	\$4,000	\$0	\$0	\$4,000	
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	\$5,585	(\$123)	
22420-013 Fire Depts.- Radios	\$9,500	\$7,227	\$0	\$9,500	
	\$437,594	\$406,925	\$416,059	\$21,535	4.92%
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate	\$115,500	\$115,538	\$152,476	(\$36,976)	
22424-001 Quinan Area Rate	\$31,474	\$31,089	\$31,770	(\$296)	
22424-002 East Pubnico Area Rate	\$18,700	\$18,885	\$19,195	(\$495)	
22424-003 Eel Brook Area Rate	\$129,446	\$129,276	\$133,484	(\$4,038)	
22424-004 Wedgeport & District Area Rate	\$71,881	\$71,869	\$73,096	(\$1,215)	
22424-005 Islands & District Area Rate	\$22,336	\$22,235	\$22,410	(\$74)	
22424-006 Lake Vaughn Area Rate	\$3,748	\$3,734	\$3,933	(\$185)	
22424-007 Kemptville Area Rate	\$4,362	\$4,347	\$4,423	(\$61)	
	\$397,447	\$396,973	\$440,787	(\$43,340)	-10.90%
REGIONAL EMERGENCY MANAGEMENT ORGANIZATION					
22510-000 REMO Coordinators - Stipends	\$8,750	\$15,937	\$37,400	(\$28,650)	
22510-001 REMO Coordinators - Travel/Training	\$750	\$1,088	\$3,500	(\$2,750)	
22510-002 REMO Coordinators - Conferences	\$1,000	\$331	\$2,000	(\$1,000)	
22510-003 REMO Coordinators - WCB	\$0	\$0	\$600	(\$600)	
22512-001 REMO Comfort Center Readiness	\$8,000	\$1,612	\$0	\$8,000	
22512-002 REMO Communications (internet&radio line exp)	\$2,500	\$3,873	\$9,000	(\$6,500)	
22512-003 REMO Miscellaneous	\$1,500	\$2,052	\$2,500	(\$1,000)	
22512-004 REMO Exercises and Training	\$2,000	\$1,031	\$5,000	(\$3,000)	
22512-005 REMO Emergency Event Contingency	\$7,000	\$45	\$0	\$7,000	
22512-006 REMO Repairs - RECC	\$0	\$0	\$12,000	(\$12,000)	
22512-007 REMO Office Supplies	\$0	\$0	\$3,000	(\$3,000)	
22512-009 REMO Boat/Generator Maintenance	\$1,000	\$532	\$1,000	\$0	
22512-010 REMO Licensing and Insurance	\$0	\$0	\$1,500	(\$1,500)	
22512-011 REMO Power	\$0	\$0	\$2,000	(\$2,000)	
	\$32,500	\$26,501	\$79,500	(\$47,000)	-144.62%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$65,000	\$64,567	\$70,700	(\$5,700)	
22920-002 P.Insp/P.Works - Director's Travel	\$2,500	\$1,551	\$1,500	\$1,000	
22920-003 P.Insp/P.Works - Deputy Building Official Salary	\$49,000	\$51,217	\$55,550	(\$6,550)	
22920-005 P.Insp/P.Works - Building Official Salary	\$71,500	\$71,455	\$72,215	(\$715)	
22920-006 P.Insp/P.Works - Building Officials Travel	\$3,500	\$2,332	\$1,500	\$2,000	
22920-007 P.Insp/P.Works - Wastewater Maintenance Salary	\$36,600	\$40,316	\$53,560	(\$16,960)	
22920-008 P.Insp/P.Works - Fac. Maint Assistants Salary	\$9,500	\$10,094	\$0	\$9,500	
22920-010 P.Insp/P.Works - Printing Expense	\$1,000	\$614	\$500	\$500	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$5,000	\$3,510	\$4,500	\$500	
22920-012 P.Insp/P.Works - Assistant to the Director -Salary	\$40,000	\$37,612	\$37,500	\$2,500	
22920-014 P.Insp/P.Works - Other Expense	\$2,000	\$1,948	\$2,500	(\$500)	
22920-015 P.Insp/P.Works - Conferences/Training	\$19,500	\$19,405	\$8,000	\$11,500	
22920-016 P.Insp/P.Works - Business park road maintenance	\$2,000	\$991	\$1,500	\$500	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$885	\$1,100	\$400	
22920-018 P.Insp/P.Works - General mileage	\$200	\$224	\$200	\$0	
22920-019 P.Insp/P.Works - Civic Signage Initiative	\$8,000	\$6,663	\$6,000	\$2,000	
22920-020 P.Insp/P.Works - Fire Inspection Services	\$5,000	\$1,625	\$2,500	\$2,500	
22920-022 P.Insp/P.Works - Department vehicles	\$15,000	\$16,071	\$18,000	(\$3,000)	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$3,000	\$2,650	\$3,000	\$0	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$2,000	\$2,682	\$2,000	\$0	
22920-025 P.Insp/P.Works - Equipment Maintenance	\$7,500	\$4,262	\$4,000	\$3,500	
	\$349,300	\$340,672	\$346,325	\$2,975	0.85%
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,445	\$29,445	\$29,445	\$0	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$255	\$224	\$250	\$5	
	\$29,700	\$29,669	\$29,695	\$5	0.02%
TOTAL PROTECTIVE SERVICES	\$2,252,124	\$2,203,735	\$2,339,701	(\$87,577)	-3.89%
TRANSPORTATION SERVICES					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$47,816	\$47,816	\$48,868	(\$1,052)	
23230-100 Feasibility Study / Active transportation	\$0	\$0	\$0	\$0	
23230-125 Hipson Bridge Assessment	\$0	\$0	\$0	\$0	
23230-175 Public Transportation (HOPE)	\$0	\$0	\$0	\$0	
	\$47,816	\$47,816	\$48,868	(\$1,052)	-2.20%
AIRPORT OPERATIONAL SUPPORT					
23320-000 Yarmouth Airport Corp'n.- Operating Grant	\$198,650	\$198,650	\$192,850	\$5,800	
23320-050 Yarmouth Airport Corp'n - Economic dev initiatives	\$10,000	\$0	\$5,000	\$5,000	
	\$208,650	\$198,650	\$197,850	\$10,800	5.18%
TOTAL TRANSPORT SERVICES	\$256,466	\$246,466	\$246,718	\$9,748	3.80%
ENVIRONMENTAL HEALTH SERVICES					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 W.Pub. Sewer - General Repairs and supplies	\$15,000	\$44,106	\$17,500	(\$2,500)	
24240-002 W.Pub. Sewer - NS Power	\$34,000	\$38,311	\$37,000	(\$3,000)	
24240-004 W.Pub. Sewer - Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 W.Pub. Sewer - Supplies/Misc.Exp.	\$1,500	\$1,332	\$1,500	\$0	
24240-006 W.Pub. Sewer - Septic Services	\$1,500	\$1,464	\$1,500	\$0	
24240-007 W.Pub. Sewer - Professional Development	\$2,500	\$544	\$1,500	\$1,000	
24240-008 W.Pub. Sewer - Polymer Solution	\$3,500	\$3,680	\$3,600	(\$100)	
24240-009 W.Pub. Sewer - Treatment Plant Study	\$1,000	\$0	\$0	\$1,000	
24240-010 W.Pub. Sewer - Transfer to Reserves	\$0	\$0	\$18,891	(\$18,891)	
24240-011 W.Pub. Sewer - Storage Shed	\$135,000	\$3,546	\$0	\$135,000	
24240-012 W.Pub. Sewer - New Capital & Pumps	\$10,000	\$11,361	\$25,000	(\$15,000)	
24240-013 W.Pub. Sewer - Chlorine/Lab Testing	\$2,500	\$2,236	\$2,500	\$0	
24240-014 W.Pub. Sewer - Liability Insurance	\$4,000	\$4,429	\$4,850	(\$850)	
24240-015 W.Pub. Sewer - Salary	\$47,500	\$47,447	\$49,500	(\$2,000)	
24240-016 W.Pub. Sewer - Sludge Removal/truck	\$10,000	\$18,778	\$12,000	(\$2,000)	
24240-017 W.Pub. Sewer - Scada system & telephone	\$1,500	\$2,984	\$2,850	(\$1,350)	
24240-018 W.Pub. Sewer - Office supplies	\$750	\$225	\$750	\$0	
24240-019 W.Pub.Sewer - Waste Water Op. Empl.Benefits	\$7,300	\$7,114	\$8,200	(\$900)	
24240-020 W. Pub Sewer - Mileage/Fuel -truck	\$11,000	\$5,371	\$6,500	\$4,500	
24240-021 W. Pub Sewer -Interest Exp.	\$5,900	\$5,858	\$3,800	\$2,100	
24240-022 W. Pub Sewer -Generator Maintenance	\$1,200	\$483	\$750	\$450	
24240-023 W. Pub Sewer - Truck Lease	\$3,000	\$3,000	\$3,000	\$0	
24240-024 W. Pub Sewer - Vehicle Insurance	\$3,500	\$3,994	\$3,650	(\$150)	
	\$304,150	\$208,264	\$206,841	\$97,309	31.99%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$8,800	\$8,628	\$8,800	\$0	
24245-003 Tusket Sewer -Communications (Scada)	\$2,000	\$681	\$1,500	\$500	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$1,000	\$974	\$1,060	(\$60)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$7,000	\$1,297	\$5,000	\$2,000	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$200	\$0	\$200	\$0	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$2,300	\$2,642	\$2,300	\$0	
24245-009 Tusket Sewer - Trans. Tusket Sewer Reserve (Cap)	\$0	\$0	\$763	(\$763)	
24245-010 Tusket Sewer - Septic Services - Residential	\$4,500	\$5,053	\$6,000	(\$1,500)	
24245-011 Tusket Sewer - Septic Services - Commercial	\$0	\$0	\$2,000	(\$2,000)	
24245-012 Tusket Sewer -Miscellaneous Expense	\$141	\$14	\$150	(\$9)	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$9,300	\$7,467	\$8,000	\$1,300	
24245-014 Tusket Sewer - Septic Services - Tusket Brewery	\$0	\$0	\$2,000	(\$2,000)	
	\$38,441	\$29,956	\$40,973	(\$2,532)	-6.59%
WEDGEPORT SEWAGE & ONSITE TREATMENT					
24250-002 Wedgeport Sewer - Tank and Pump Maintenance	\$1,800	\$0	\$1,800	\$0	
24250-003 Wedgeport Sewer - Repairs	\$1,500	\$120	\$1,250	\$250	
24250-004 Wedgeport Sewer - Travel	\$600	\$500	\$500	\$100	
24250-005 Wedgeport Sewer - Wastewater Tech	\$1,500	\$1,500	\$1,500	\$0	
24250-006 Wedgeport Sewer - Pumping Services	\$1,400	\$0	\$1,800	(\$400)	
24250-007 Wedgeport Sewer - Sludge Removal	\$250	\$92	\$0	\$250	
24250-008 Wedgeport Sewer - Other	\$500	\$0	\$270	\$230	
	\$7,550	\$2,212	\$7,120	\$430	5.70%
WATER UTILITY - LOWER EAST PUBNICO					
24255-001 Lower E.Pub Water - Power and Pumping	\$5,500	\$7,441	\$7,000	(\$1,500)	
24255-003 Lower E.Pub Water - Capital and repairs	\$7,125	\$14,884	\$6,000	\$1,125	
24255-004 Lower E.Pub Water - Insurance	\$375	\$0	\$460	(\$85)	
24255-006 Lower E.Pub Water - Miscellaneous	\$200	\$446	\$200	\$0	
24255-007 Lower E.Pub Water - Salary & mileage	\$3,000	\$3,000	\$3,000	\$0	
	\$16,200	\$25,772	\$16,660	(\$460)	-2.84%
WATER UTILITY - MIDDLE EAST PUBNICO					
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$3,558	\$4,000	\$0	
24255-017 Middle E.Pub Water - Capital, repairs & study	\$19,500	\$26,304	\$19,500	\$0	
24255-018 Middle E.Pub Water - Insurance	\$300	\$191	\$215	\$85	
24255-019 Middle E.Pub Water - Salary & mileage	\$8,000	\$8,000	\$7,500	\$500	
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$104	\$500	\$0	
	\$32,300	\$38,157	\$31,715	\$585	1.81%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$48,500	\$63,929	\$48,375	\$125	0.26%
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,500	\$1,113	\$800	\$700	
24320-001 Solid Waste - Collection Contract	\$332,072	\$331,862	\$352,000	(\$19,928)	
24320-002 Solid Waste - Recycling Fees	\$48,000	\$45,811	\$49,000	(\$1,000)	
24320-003 Solid Waste - Disposal Fees - Landfill	\$140,000	\$139,213	\$144,000	(\$4,000)	
24320-004 Solid Waste - Disposal Fees - Organics	\$68,000	\$67,735	\$70,000	(\$2,000)	
24320-007 Solid Waste - Advertising	\$3,000	\$3,611	\$4,000	(\$1,000)	
24320-010 Solid Waste - Spring & Fall Cleanup	\$80,000	\$74,248	\$90,000	(\$10,000)	
24320-050 Solid Waste - Community Clean up Program	\$20,700	\$19,642	\$22,000	(\$1,300)	
24320-060 Solid Waste - Waste Check Operational Support	\$22,000	\$21,936	\$22,000	\$0	
24320-100 Solid Waste - Compostainers	\$13,500	\$9,463	\$11,500	\$2,000	
24320-110 Solid Waste - Gasification Study	\$0	\$0	\$0	\$0	
24390-000 Solid Waste - Illegal Dumping Clean Up	\$2,000	\$0	\$10,000	(\$8,000)	
	\$730,772	\$714,633	\$775,300	(\$44,528)	-6.09%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Unsightly/Dangerous Premises	\$25,000	\$5,614	\$5,000	\$20,000	
	\$25,000	\$5,614	\$5,000	\$20,000	80.00%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,154,413	\$1,024,608	\$1,083,609	\$70,804	6.13%
PUBLIC HEALTH SERVICES					
MEDICAL CLINIC OPERATIONS & DOCTOR RECRUITMENT					
25300-000 Harbour South Medical Clinic	\$25,500	\$30,413	\$29,500	(\$4,000)	
25300-050 AM Clarke Medical Clinic	\$27,000	\$26,940	\$32,500	(\$5,500)	
25300-065 Special Municipal Tax Legislation - AM Clarke	\$0	\$0	\$0	\$0	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$35,000	\$24,302	\$28,000	\$7,000	
	\$90,000	\$84,155	\$92,500	(\$2,500)	-2.78%
TOTAL PUBLIC HEALTH SERVICES	\$90,000	\$84,155	\$92,500	(\$2,500)	-2.78%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$30,000	\$46,736	\$8,500	\$21,500	
PLANNING AND ZONING - SHARED SERVICE					
26110-002 Senior Planner - Wages	\$0	\$0	\$0	\$0	
26110-003 GIS Tech - Wages	\$49,725	\$49,691	\$50,222	(\$497)	
26110-005 Professional and legal	\$1,500	\$250	\$750	\$750	
26110-006 Employee benefits	\$9,500	\$9,120	\$9,500	\$0	
26110-007 Mileage and meeting costs	\$1,250	\$1,306	\$1,400	(\$150)	
26110-008 Conferences/workshops & memberships	\$2,000	\$1,408	\$1,500	\$500	
26110-009 Office supplies, postage and equipment	\$500	\$665	\$900	(\$400)	
26110-010 Telephone and communication	\$775	\$580	\$1,000	(\$225)	
26110-011 Software, license and IT	\$5,000	\$2,658	\$2,700	\$2,300	
26110-012 Computer equipment	\$750	\$365	\$1,000	(\$250)	
26110-013 Rental and admin fees	\$3,000	\$3,000	\$3,000	\$0	
26110-014 Other	\$750	\$203	\$328	\$422	
26110-015 Drone insurance and other expenses	\$2,100	\$1,571	\$1,700	\$400	
	\$76,850	\$70,817	\$74,000	\$2,850	3.71%
TOTAL PLANNING AND ZONING SERVICES	\$106,850	\$117,553	\$82,500	\$24,350	22.79%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$52,000	\$48,149	\$56,000	(\$4,000)	
26220-002 Comm Dev Officer - Travel	\$1,500	\$1,758	\$2,000	(\$500)	
26220-005 Comm Dev Officer - Training, Conference and Membership	\$1,500	\$1,195	\$2,200	(\$700)	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$1,000	\$1,000	\$1,000	
26220-007 Comm Dev Officer - meetings and info sessions	\$1,000	\$698	\$1,500	(\$500)	
26220-009 Comm Dev Officer - Small Community Projects	\$2,300	\$2,113	\$2,800	(\$500)	
26220-011 Comm Dev Officer - Tent operational costs	\$500	\$367	\$0	\$500	
26220-012 Comm Dev Officer - Nova Scotia Webcams	\$4,600	\$1,011	\$0	\$4,600	
26220-013 Comm Dev Officer - Youth Engagement	\$0	\$0	\$0	\$0	
	\$65,400	\$56,290	\$65,500	(\$100)	-0.15%
TOTAL COMMUNITY DEVELOPMENT	\$65,400	\$56,290	\$65,500	(\$100)	-0.15%
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Regional Housing Authority Deficit	\$25,000	\$25,000	\$27,000	(\$2,000)	
26310-007 Solar West Pubnico Fire Hall - Lease expense	\$0	\$1,441	\$1,500	(\$1,500)	
26310-008 Solar West Pubnico Fire Hall- Utilities	\$0	\$0	\$500	(\$500)	
26310-009 Solar West Pubnico Fire Hall - Repairs & Maintenance	\$0	\$0	\$0	\$0	
26310-010 Strategic planning initiatives	\$5,000	\$5,340	\$5,000	\$0	
26310-012 Solar West Pubnico Treatment Plant - Utilities	\$0	\$1,589	\$500	(\$500)	
26310-013 Solar West Pubnico Treatment Plant - Repairs & Maintenance	\$0	\$0	\$0	\$0	
26310-014 Western Regional Enterprise Network	\$43,752	\$43,752	\$43,752	\$0	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$0	\$156	\$0	\$0	
26310-016 Argyle Economic Development Initiatives - Housing	\$0	\$0	\$0	\$0	
26310-020 Yarmouth Area Industrial Commission-Operations	\$5,000	\$0	\$0	\$5,000	
26310-021 Yarmouth Area Industrial Commission-Domtex diversion fees	\$0	\$0	\$0	\$0	
	\$78,752	\$77,278	\$78,252	\$500	0.63%
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights - Tusket & Wedgeport	\$800	\$536	\$800	\$0	
26690-002 Tusket Business Park - Maintenance & Other	\$4,500	\$196	\$2,000	\$2,500	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000	\$0	\$1,500	(\$500)	
26690-004 Gain/Loss on sale of land	\$1,000	\$0	\$1,000	\$0	
	\$7,300	\$732	\$5,300	\$2,000	27.40%
SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$55,150	\$55,150	\$55,702	(\$552)	
26800-002 Senior Safety - Vehicle & Travel	\$1,000	\$995	\$1,000	\$0	
26800-004 Senior Safety - Conference & training	\$0	\$187	\$100	\$0	
	\$56,150	\$56,333	\$56,802	(\$552)	-0.98%
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Tourism - Contribution to YASTA - Operating	\$67,250	\$67,250	\$67,250	\$0	
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	\$3,000	\$1,801	\$3,000	\$0	
26900-130 Tourism - Misc Argyle (Experiences)	\$3,000	\$0	\$2,000	\$1,000	
26910-001 Tourism - Advertising (local)	\$7,000	\$4,634	\$4,000	\$3,000	
	\$90,750	\$84,185	\$86,750	\$4,000	4.41%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$405,202	\$345,634	\$375,104	\$30,198	7.45%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$56,000	\$56,000	\$58,075	(\$2,075)	
27110-002 Recreation - Director of Programming & Active Living Travel	\$4,000	\$3,660	\$2,500	\$1,500	
27110-003 Recreation - Director of Recreation Services' Salary	\$56,500	\$56,460	\$60,000	(\$3,500)	
27110-004 Recreation - Director of Recreation Services' Travel	\$3,200	\$2,678	\$2,000	\$1,200	
27111-003 Recreation - Summer Student Wages	\$84,006	\$83,113	\$26,634	\$57,372	
27111-004 Recreation - Casual Employee Travel	\$1,200	\$562	\$1,500	(\$300)	
27111-005 Recreation - Gym Supervisors Wages	\$2,000	\$2,584	\$3,000	(\$1,000)	
27111-006 Recreation - Casual Employee Training	\$2,500	\$1,855	\$1,000	\$1,500	
27112-001 Recreation - Senior Programs	\$12,560	\$12,354	\$3,300	\$9,260	
27112-002 Recreation - Active Communities Initiatives	\$8,000	\$7,332	\$8,600	(\$600)	
27112-003 Recreation - Program Expenses	\$14,395	\$11,001	\$7,650	\$6,745	
27112-004 Recreation - Commission Expenses.	\$1,000	\$850	\$600	\$400	
27112-005 Recreation - Capital Equipment for Programs	\$1,500	\$0	\$1,500	\$0	
27112-006 Recreation - Repairs and Capital Projects	\$22,350	\$20,756	\$15,011	\$7,339	
27112-007 Recreation - Day Camps Expenses	\$8,500	\$6,539	\$0	\$8,500	
27112-008 Recreation - Director of Programming Prof. Development	\$2,000	\$1,848	\$1,500	\$500	
27112-009 Recreation - Miscellaneous Expenses	\$500	\$91	\$500	\$0	
27112-010 Recreation - Director of Rec. Services Prof Development	\$2,800	\$1,800	\$2,000	\$800	
27112-011 Recreation - Memberships	\$800	\$835	\$850	(\$50)	
27112-012 Recreation - Volunteer Banquet Celebrations	\$3,400	\$3,346	\$3,400	\$0	
27112-013 Recreation - Active Transportation	\$4,500	\$3,436	\$1,000	\$3,500	
27112-014 Recreation - Kids First Fund	\$1,700	\$0	\$1,500	\$200	
27112-015 Recreation - Teen Program	\$9,400	\$5,757	\$0	\$9,400	
27112-016 Recreation - Meeting Expenses	\$500	\$26	\$300	\$200	
27112-017 Recreation - Argyle Minor Soccer Club	\$0	\$0	\$0	\$0	
27112-018 Recreation - Leadership Development	\$1,000	\$821	\$1,000	\$0	
27112-019 Recreation - Promotion	\$0	\$0	\$1,000	(\$1,000)	
27112-116 Recreation - School Sport Support	\$2,000	\$400	\$1,200	\$800	
27180-000 Recreation - Field Maintenance	\$8,700	\$7,900	\$5,975	\$2,725	
27180-001 Recreation - Field Maintenance - Salary	\$40,000	\$40,114	\$42,500	(\$2,500)	
27180-002 Recreation - Field Maintenance Assistant	\$0	\$1,970	\$13,000	(\$13,000)	
	\$355,011	\$334,086	\$267,095	\$87,916	24.76%
<u>CULTURAL BUILDINGS & FACILITIES</u>					
<i>PUBNICO LIBRARY</i>					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$6,500	\$6,240	\$5,500	\$1,000	
27250-002 Pubnico Library - Furnace Oil	\$9,000	\$8,170	\$8,000	\$1,000	
27250-003 Pubnico Library - NSP	\$1,800	\$1,774	\$1,800	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$353	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$1,200	\$902	\$1,500	(\$300)	
27250-006 Pubnico Library - Insurance	\$1,700	\$1,853	\$2,090	(\$390)	
27250-007 Pubnico Library - Supplies	\$750	\$362	\$610	\$140	
27250-008 Pubnico Library - Miscellaneous Exp.	\$250	\$187	\$200	\$50	
	\$21,700	\$19,841	\$20,200	\$1,500	6.91%
<i>COURTHOUSE & ARCHIVES</i>					
27290-000 Courthouse - Summer Tourguides Wages	\$12,500	\$9,906	\$8,000	\$4,500	
27290-001 Courthouse - Telephone	\$1,600	\$1,569	\$1,600	\$0	
27290-002 Courthouse - NS Power	\$5,000	\$4,948	\$6,500	(\$1,500)	
27290-003 Courthouse - Office Supplies	\$2,500	\$1,808	\$2,000	\$500	
27290-004 Courthouse - Repairs & Maintenance	\$12,000	\$5,619	\$12,000	\$0	
27290-005 Courthouse - Fall Tourguide Wages	\$5,000	\$4,191	\$5,000	\$0	
27290-007 Courthouse - Membership Dues	\$1,300	\$1,118	\$1,300	\$0	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$600	\$387	\$500	\$100	
27290-009 Courthouse - Archivist - Salary	\$43,000	\$42,926	\$45,000	(\$2,000)	
27290-010 Courthouse - Staff Travel	\$1,000	\$763	\$600	\$400	
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$3,072	\$2,000	\$2,000	
27290-012 Courthouse - Books & Periodicals	\$1,800	\$353	\$1,000	\$800	
27290-014 Courthouse - Advertising	\$4,500	\$2,461	\$2,500	\$2,000	
27290-016 Courthouse - Lawn Maintenance	\$2,000	\$1,440	\$0	\$2,000	
27290-017 Courthouse - Internet Services	\$250	\$183	\$250	\$0	
27290-018 Courthouse - Kitchen Expenses	\$400	\$398	\$400	\$0	
27290-019 Courthouse - Furnace Oil	\$2,000	\$243	\$0	\$2,000	
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,583	\$1,700	\$800	
27290-022 Courthouse - Security	\$1,200	\$581	\$675	\$525	
27290-023 Courthouse - Public Programming	\$5,500	\$3,830	\$2,500	\$3,000	
27290-024 Courthouse - Postage	\$350	\$186	\$300	\$50	
27290-025 Courthouse - Preservation supplies	\$6,000	\$672	\$3,000	\$3,000	
27290-026 Courthouse - Heritage Development Officer - Salary	\$49,500	\$49,448	\$50,500	(\$1,000)	
27290-027 Courthouse - Insurance	\$2,400	\$2,540	\$2,865	(\$465)	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	
	\$166,900	\$140,223	\$150,190	\$16,710	10.01%

2019-2020 Operating Budget

	<u>2019-2020</u> <u>BUDGET</u>	<u>2019-2020</u> <u>ACTUALS</u>	<u>2020-2021</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	\$597,624	\$548,164	\$491,498	\$106,126	17.76%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,598,416	\$1,598,416	\$1,630,968	(\$32,552)	
TOTAL EDUCATION	\$1,598,416	\$1,598,416	\$1,630,968	(\$32,552)	-2.04%
TRANSFERS TO RESERVES AND OWN FUNDS					
28221-001 Transfer to Capital Reserve	\$135,000	\$250,000	\$135,000	\$0	
28223-000 Transfer to Operating Reserve - REMO Contingency	\$0	\$0	\$0	\$0	
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$127,273	\$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	\$0	\$0	\$0	\$0	
28223-004 Transfer to Capital Reserve - New truck	\$0	\$0	\$0	\$0	
	\$262,272	\$377,273	\$262,272	\$0	0.00%
TOTAL TRANSFERS	\$262,272	\$377,273	\$262,272	\$0	0.00%
TOTAL EXPENDITURES	\$8,447,427	\$8,239,586	\$8,474,190	(\$15,413)	-0.18%