

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u><br><u>(Unaudited)</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|--|-----------------------------------|----------------------------------|------------------------------------|
| <b>REVENUES</b>   |                                   |  |                                   |                                  |                                    |
| <b>TAXES</b>  |                                   |  |                                   |                                  |                                    |
| 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)                           |                                    |
|   | <b>\$6,482,721</b>                | <b>\$6,485,597</b>                                       | <b>\$6,615,969</b>                | <b>\$133,248</b>                 | <b>2.06%</b>                       |
| Fire Area Rates   | \$397,447                         | \$396,351  | \$403,541                         | \$6,094                          |                                    |
| Sewer and Water - Special Assessment                        | \$259,234                         | \$253,316  | \$258,724                         | (\$510)                          |                                    |
|   | <b>\$656,681</b>                  | <b>\$649,667</b>   | <b>\$662,265</b>                  | <b>\$5,584</b>                   | <b>0.85%</b>                       |
| Aliant Telecom  | \$36,000                          | \$35,000   | \$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                         | \$153,024  | \$50,000                          | (\$73,000)                       |                                    |
|   | <b>\$191,939</b>                  | <b>\$223,276</b>   | <b>\$115,939</b>                  | <b>(\$76,000)</b>                | <b>-39.60%</b>                     |
| <b>TOTAL TAXATION REVENUE</b>                               | <b>\$7,331,341</b>                | <b>\$7,358,540</b>                                       | <b>\$7,394,172</b>                | <b>\$62,831</b>                  | <b>0.86%</b>                       |
| <b>GRANTS IN LIEU OF TAXES</b>                              |                                   |  |                                   |                                  |                                    |
| Federal Government  | \$10,500                          | \$10,735   | \$10,800                          | \$300                            |                                    |
| Provincial Government                                       | \$173,834                         | \$175,765  | \$175,915                         | \$2,081                          |                                    |
|   | <b>\$184,334</b>                  | <b>\$186,500</b>   | <b>\$186,715</b>                  | <b>\$2,381</b>                   | <b>1.29%</b>                       |
| <b>SERVICES PROVIDED TO OTHER GOVERNMENT</b>                |                                   |  |                                   |                                  |                                    |
| Local Government  | \$68,225                          | \$97,770   | \$128,771                         | \$60,546                         | 0.00%                              |
| <b>SALES OF SERVICES</b>                                    |                                   |  |                                   |                                  |                                    |
| Sale of Wind Energy   | \$48,000                          | \$47,000   | \$48,000                          | \$0                              | 0.00%                              |
| <b>REVENUE FROM OWN SOURCES</b>                             |                                   |  |                                   |                                  |                                    |
| 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                          | \$143,577  | \$59,700                          | (\$25,550)                       |                                    |
| Miscellaneous Revenue                                       | \$1,070                           | \$1,737  | \$1,332                           | \$262                            |                                    |
|   | <b>\$270,065</b>                  | <b>\$353,570</b>   | <b>\$188,442</b>                  | <b>(\$81,623)</b>                | <b>-30.22%</b>                     |
| <b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>       |                                   |  |                                   |                                  |                                    |
| Provincial Government                                       | \$162,023                         | \$162,106  | \$162,106                         | \$83                             |                                    |
|   | <b>\$162,023</b>                  | <b>\$162,106</b>   | <b>\$162,106</b>                  | <b>\$83</b>                      | <b>0.05%</b>                       |
| <b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>         |                                   |  |                                   |                                  |                                    |
| Federal Government  | \$11,648                          | \$14,374   | \$14,684                          | \$3,036                          |                                    |
| Provincial Government                                       | \$47,125                          | \$53,279   | \$43,300                          | (\$3,825)                        |                                    |
|   | <b>\$58,773</b>                   | <b>\$67,653</b>  | <b>\$57,984</b>                   | <b>(\$789)</b>                   | <b>-1.34%</b>                      |
| <b>TRANSFERS FROM OWN RESERVES</b>                          |                                   |  |                                   |                                  |                                    |
| Non Rate Revenue  | \$2,215,422                       | \$2,165,169  | \$2,065,537                       | (\$149,885)                      | -6.77%                             |
| <b>TOTAL REVENUES</b>                                       | <b>\$8,447,427</b>                | <b>\$8,400,412</b>                                       | <b>\$8,428,807</b>                | <b>(\$18,620)</b>                | <b>-0.22%</b>                      |

## 2019-2020 Operating Budget

| <b>EXPENDITURES</b>                                 | <u>2019-2020<br/>BUDGET</u> | <u>2019-2020<br/>ACTUALS</u> | <u>2020-2021<br/>BUDGET</u> | <u>BUDGET<br/>VARIANCE</u> | <u>VARIANCE<br/>BUDGET %</u> |
|---|-----------------------------|------------------------------|-----------------------------|----------------------------|------------------------------|
| <b>GENERAL GOVERNMENT SERVICES</b>                  |                             |                              |                             |                            |                              |
| Interest on Short-Term Debt                         | \$6,000                     | \$5,377                      | \$6,000                     | \$0                        |                              |
| Legislative - Council                               | \$260,150                   | \$246,130                    | \$242,764                   | \$17,386                   |                              |
| Administration                                      | \$386,130                   | \$397,548                    | \$379,576                   | \$6,554                    |                              |
| Information Technology (IT)                         | \$122,010                   | \$108,203                    | \$124,436                   | (\$2,426)                  |                              |
| Employee Benefits                                   | \$203,300                   | \$196,600                    | \$204,000                   | (\$700)                    |                              |
| Financial Audit                                     | \$24,000                    | \$30,734                     | \$23,000                    | \$1,000                    |                              |
| Taxation  | \$255,250                   | \$250,042                    | \$283,298                   | (\$28,048)                 |                              |
| Common Office Expenses                              | \$53,700                    | \$48,330                     | \$53,700                    | \$0                        |                              |
| Election, Conferences and Memberships               | \$21,250                    | \$17,910                     | \$49,600                    | (\$28,350)                 |                              |
| Grants to organizations                             | \$300,598                   | \$309,901                    | \$365,200                   | (\$64,602)                 |                              |
| Assessment Recovery Costs- PVSC                     | \$198,522                   | \$198,522                    | \$200,047                   | (\$1,525)                  |                              |
|   | <b>\$1,830,910</b>          | <b>\$1,809,298</b>           | <b>\$1,931,621</b>          | <b>(\$100,711)</b>         | <b>-5.50%</b>                |
| <b>PROTECTIVE SERVICES</b>                          |                             |                              |                             |                            |                              |
| 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                    | \$403,539                   | (\$6,092)                  |                              |
| Emergency Management Organization                   | \$32,500                    | \$25,862                     | \$91,000                    | (\$58,500)                 |                              |
| Property Inspection & Public Works                  | \$349,300                   | \$340,672                    | \$347,325                   | \$1,975                    |                              |
| Animal Control                                      | \$29,700                    | \$29,669                     | \$29,695                    | \$5                        |                              |
|   | <b>\$2,252,124</b>          | <b>\$2,203,096</b>           | <b>\$2,314,953</b>          | <b>(\$62,829)</b>          | <b>-2.79%</b>                |
| <b>TRANSPORTATION SERVICES</b>                      |                             |                              |                             |                            |                              |
| Road Transport and Active Transportation            | \$47,816                    | \$47,816                     | \$48,868                    | (\$1,052)                  |                              |
| Airport Operational Support                         | \$208,650                   | \$198,650                    | \$197,850                   | \$10,800                   |                              |
|   | <b>\$256,466</b>            | <b>\$246,466</b>             | <b>\$246,718</b>            | <b>\$9,748</b>             | <b>3.80%</b>                 |
| <b>ENVIRONMENTAL HEALTH SERVICES</b>                |                             |                              |                             |                            |                              |
| Sewage Collection & Disposal-West Pubnico           | \$304,150                   | \$208,264                    | \$206,841                   | \$97,309                   |                              |
| Sewage Collection & Disposal-Tusket                 | \$38,441                    | \$29,828                     | \$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                      |                              |
|   | <b>\$398,641</b>            | <b>\$304,233</b>             | <b>\$303,309</b>            | <b>\$95,332</b>            | <b>23.91%</b>                |
| Garbage Collection & Disposal                       | \$730,772                   | \$714,867                    | \$775,300                   | (\$44,528)                 |                              |
| Unsanitary & Dangerous Premises                     | \$25,000                    | \$4,929                      | \$5,000                     | \$20,000                   |                              |
|   | <b>\$755,772</b>            | <b>\$719,796</b>             | <b>\$780,300</b>            | <b>(\$24,528)</b>          | <b>-3.25%</b>                |
| <b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>          | <b>\$1,154,413</b>          | <b>\$1,024,029</b>           | <b>\$1,083,609</b>          | <b>\$70,804</b>            | <b>6.13%</b>                 |
| <b>PUBLIC HEALTH SERVICES</b>                       |                             |                              |                             |                            |                              |
| Medical Clinic Operations & Doctor Recruitment      | \$90,000                    | \$84,155                     | \$92,500                    | (\$2,500)                  | -2.78%                       |
| <b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>           |                             |                              |                             |                            |                              |
| Planning and Zoning                                 | \$106,850                   | \$117,553                    | \$82,500                    | \$24,350                   |                              |
| Community Development                               | \$65,400                    | \$56,290                     | \$66,500                    | (\$1,100)                  |                              |
| 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                    |                              |
|   | <b>\$405,202</b>            | <b>\$392,370</b>             | <b>\$376,104</b>            | <b>\$29,098</b>            | <b>7.18%</b>                 |
| <b>RECREATION &amp; CULTURAL SERVICES</b>           |                             |                              |                             |                            |                              |
| Recreation and Active Living                        | \$355,011                   | \$336,857                    | \$265,659                   | \$89,352                   |                              |
| Cultural Bldg & Facilities-Pubnico Library          | \$21,700                    | \$19,841                     | \$20,200                    | \$1,500                    |                              |
| Cultural Bldg & Facilities-Tusket Courthouse/Museum | \$166,900                   | \$140,044                    | \$150,190                   | \$16,710                   |                              |
| Regional Library                                    | \$54,013                    | \$54,013                     | \$54,013                    | \$0                        |                              |
|   | <b>\$597,624</b>            | <b>\$550,755</b>             | <b>\$490,062</b>            | <b>\$107,562</b>           | <b>18.00%</b>                |

## 2019-2020 Operating Budget

|                                     | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|-------------------------------------|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>EDUCATION</b>                    |                                   |                                    |                                   |                                  |                                    |
| Transfer to School Board Operations | \$1,598,416                       | \$1,598,416                        | \$1,630,968                       | (\$32,552)                       | -2.04%                             |
| <b>TRANSFERS</b>                    |                                   |                                    |                                   |                                  |                                    |
| Transfers to Reserves & own Funds   | \$262,272                         | \$377,273                          | \$262,272                         | \$0                              | 0.00%                              |
| <b>TOTAL EXPENDITURES</b>           | <b>\$8,447,427</b>                | <b>\$8,285,857</b>                 | <b>\$8,428,807</b>                | <b>\$18,620</b>                  | <b>0.22%</b>                       |
| REVENUES                            | \$8,447,427                       | \$8,400,412                        | \$8,428,807                       |                                  |                                    |
| EXPENDITURES                        | \$8,447,427                       | \$8,285,857                        | \$8,428,807                       |                                  |                                    |
| <b>SURPLUS</b>                      | <b>\$0</b>                        | <b>\$114,555</b>                   | <b>\$0</b>                        |                                  |                                    |

|                  |                    |
|------------------|--------------------|
| EXPENDITURES     | \$8,428,807        |
| NON RATE REVENUE | \$2,065,537        |
| LEVY REQUIRED    | <b>\$6,363,270</b> |

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

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

## 2019-2020 Operating Budget

| <u>REVENUES</u>  | <u>2019-2020<br/>BUDGET</u> | <u>2019-2020<br/>ACTUALS<br/>(Unaudited)</u> | <u>2020-2021<br/>BUDGET</u> | <u>BUDGET<br/>VARIANCE</u> | <u>VARIANCE<br/>BUDGET %</u> |
|--|-----------------------------|--|-----------------------------|----------------------------|------------------------------|
| <b>TAXES</b>   |                             |  |                             |                            |                              |
| <b>ASSESSABLE PROPERTY</b>                                   |                             |  |                             |                            |                              |
| 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)                     |                              |
|  | <b>\$6,482,721</b>          | <b>\$6,485,597</b>                           | <b>\$6,615,969</b>          | <b>\$133,248</b>           | <b>2.06%</b>                 |
| <b>FIRE RATES</b>  |                             |  |                             |                            |                              |
| 11182-001 Quinan Area Rate                                   | \$31,474                    | \$31,158                                     | \$31,770                    | \$296                      |                              |
| 11182-002 West Pubnico Area Rate                             | \$115,500                   | \$115,540                                    | \$115,540                   | \$40                       |                              |
| 11182-003 East Pubnico Area Rate                             | \$18,700                    | \$18,885                                     | \$18,885                    | \$185                      |                              |
| 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                       |                              |
|  | <b>\$397,447</b>            | <b>\$396,351</b>                             | <b>\$403,541</b>            | <b>\$6,094</b>             | <b>1.53%</b>                 |
| <b>WASTE WATER AND WATER AREA RATES</b>                      |                             |  |                             |                            |                              |
| 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)                  |                              |
|  | <b>\$259,234</b>            | <b>\$253,316</b>                             | <b>\$258,724</b>            | <b>(\$510)</b>             | <b>-0.20%</b>                |
| <b>BUSINESS PROPERTY</b>                                     |                             |  |                             |                            |                              |
| 11420-000 Aliant Telecom Inc.                                | \$36,000                    | \$35,000                                     | \$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                        |                              |
|  | <b>\$68,939</b>             | <b>\$70,252</b>                              | <b>\$65,939</b>             | <b>(\$3,000)</b>           | <b>-4.35%</b>                |
| <b>OTHER TAXES</b>   |                             |  |                             |                            |                              |
| 11920-005 Deed Transfer Tax                                  | \$123,000                   | \$153,024                                    | \$50,000                    | (\$73,000)                 |                              |
|  | <b>\$123,000</b>            | <b>\$153,024</b>                             | <b>\$50,000</b>             | <b>(\$73,000)</b>          | <b>-59.35%</b>               |
| <b>TOTAL TAXES</b>   | <b>\$7,331,341</b>          | <b>\$7,358,540</b>                           | <b>\$7,394,172</b>          | <b>\$62,831</b>            | <b>0.86%</b>                 |
| <b>GRANTS IN LIEU</b>  |                             |  |                             |                            |                              |
| <b>FEDERAL GOVERNMENT</b>                                    |                             |  |                             |                            |                              |
| 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                      |                              |
|  | <b>\$10,500</b>             | <b>\$10,735</b>                              | <b>\$10,800</b>             | <b>\$300</b>               | <b>2.86%</b>                 |
| <b>PROVINCIAL GOVERNMENT</b>                                 |                             |  |                             |                            |                              |
| 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                      |                              |
|  | <b>\$173,834</b>            | <b>\$175,765</b>                             | <b>\$175,915</b>            | <b>\$2,081</b>             | <b>1.20%</b>                 |
| <b>TOTAL GRANTS IN LIEU</b>                                  | <b>\$184,334</b>            | <b>\$186,500</b>                             | <b>\$186,715</b>            | <b>\$2,381</b>             | <b>1.29%</b>                 |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b><u>SERVICES PROVIDED TO LOCAL GOVTS.</u></b>                     |                                   |                                    |                                   |                                  |                                    |
| <b>OTHER LOCAL GOVTS.</b>   |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$61,471                          | \$61,471                         |                                    |
| 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                              |                                    |
| <b>TOTAL SERV.PROVIDED LOCAL GOVT</b>                               | <b>\$68,225</b>                   | <b>\$97,770</b>                    | <b>\$128,771</b>                  | <b>\$60,546</b>                  | <b>88.74%</b>                      |
| <b><u>SALES OF SERVICES</u></b>                                     |                                   |                                    |                                   |                                  |                                    |
| <b>COMFIT - SALE OF ELECTRICITY</b>                                 |                                   |                                    |                                   |                                  |                                    |
| 14110-100 Net income - Wellington Turbines                          | \$48,000                          | \$47,000                           | \$48,000                          | \$0                              |                                    |
| <b>TOTAL SALE OF SERVICES</b>                                       | <b>\$48,000</b>                   | <b>\$47,000</b>                    | <b>\$48,000</b>                   | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b><u>OTHER REVENUE FROM OWN SOURCES</u></b>                        |                                   |                                    |                                   |                                  |                                    |
| <b>LICENSES &amp; PERMITS</b>                                       |                                   |                                    |                                   |                                  |                                    |
| 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)                        |                                    |
|   | <b>\$13,150</b>                   | <b>\$11,132</b>                    | <b>\$7,700</b>                    | <b>(\$5,450)</b>                 | <b>-41.44%</b>                     |
| <b>FINES</b>  |                                   |                                    |                                   |                                  |                                    |
| 15210-001 Fines   | \$4,500                           | \$7,987                            | \$2,500                           | (\$2,000)                        |                                    |
|   | <b>\$4,500</b>                    | <b>\$7,987</b>                     | <b>\$2,500</b>                    | <b>(\$2,000)</b>                 | <b>-44.44%</b>                     |
| <b>RENTALS AND LEASES</b>   |                                   |                                    |                                   |                                  |                                    |
| 15310-002 Bldg. Rental- District Planning (YABDPC)                  | \$3,000                           | \$3,000                            | \$3,000                           | \$0                              |                                    |
|   | <b>\$3,000</b>                    | <b>\$3,000</b>                     | <b>\$3,000</b>                    | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>RETURNS ON INVESTMENTS</b>                                       |                                   |                                    |                                   |                                  |                                    |
| 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)                        |                                    |
|   | <b>\$95,695</b>                   | <b>\$97,514</b>                    | <b>\$72,210</b>                   | <b>(\$23,485)</b>                | <b>-24.54%</b>                     |
| <b>PENALTIES &amp; INTEREST ON TAXES</b>                            |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|   | <b>\$67,400</b>                   | <b>\$88,622</b>                    | <b>\$42,000</b>                   | <b>(\$25,400)</b>                | <b>-37.69%</b>                     |
| <b>OTHER EXTRAORDINARY REVENUE</b>                                  |                                   |                                    |                                   |                                  |                                    |
| 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                               | \$1,930                            | \$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                          |                                    |
|   | <b>\$85,250</b>                   | <b>\$143,577</b>                   | <b>\$59,700</b>                   | <b>(\$25,550)</b>                | <b>-29.97%</b>                     |
| <b>MISCELLANEOUS REVENUE</b>  |                                   |                                    |                                   |                                  |                                    |
| 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                             |                                    |
|   | <b>\$1,070</b>                    | <b>\$1,737</b>                     | <b>\$1,332</b>                    | <b>\$12</b>                      | <b>1.12%</b>                       |
| <b>TOTAL REVENUE-OWN SOURCES</b>                                    | <b>\$386,290</b>                  | <b>\$498,339</b>                   | <b>\$365,213</b>                  | <b>(\$81,873)</b>                | <b>-21.19%</b>                     |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.</b>          |                                   |                                    |                                   |                                  |                                    |
| <b>FEDERAL GOVERNMENT</b>                                 |                                   |                                    |                                   |                                  |                                    |
| <b>PROVINCIAL GOVT. DEPTS.</b>                            |                                   |                                    |                                   |                                  |                                    |
| 16281-001 Equalization Grant                              | \$154,923                         | \$154,923                          | \$154,923                         | \$0                              |                                    |
| 16286-000 Farm Acreage                                    | \$7,100                           | \$7,183                            | \$7,183                           | \$83                             |                                    |
|   | <b>\$162,023</b>                  | <b>\$162,106</b>                   | <b>\$162,106</b>                  | <b>\$83</b>                      | <b>0.05%</b>                       |
| <b>TOTAL UNCONDITIONAL TRANSFERS</b>                      | <b>\$162,023</b>                  | <b>\$162,106</b>                   | <b>\$162,106</b>                  | <b>\$83</b>                      | <b>0.05%</b>                       |
| <b>CONDITIONAL TRANSFERS FROM OTHER GOVTS.</b>            |                                   |                                    |                                   |                                  |                                    |
| <b>FEDERAL GOVERNMENT</b>                                 |                                   |                                    |                                   |                                  |                                    |
| 17171-002 Canada Works - Summer Students                  | \$11,648                          | \$14,374                           | \$14,684                          | \$3,036                          |                                    |
|   | <b>\$11,648</b>                   | <b>\$14,374</b>                    | <b>\$14,684</b>                   | <b>\$3,036</b>                   | <b>26.06%</b>                      |
| <b>PROVINCIAL GOVERNMENT</b>                              |                                   |                                    |                                   |                                  |                                    |
| 17525-000 EMO 911 Grant                                   | \$2,825                           | \$2,859                            | \$2,850                           | \$25                             |                                    |
| 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                            |                                    |
|   | <b>\$47,125</b>                   | <b>\$53,279</b>                    | <b>\$43,300</b>                   | <b>(\$3,825)</b>                 | <b>-8.12%</b>                      |
| <b>TOTAL CONDITIONAL TRANSFERS</b>                        | <b>\$58,773</b>                   | <b>\$67,653</b>                    | <b>\$57,984</b>                   | <b>(\$789)</b>                   | <b>-1.34%</b>                      |
| <b>OTHER TRANSFERS (OWN RESERVES)</b>                     |                                   |                                    |                                   |                                  |                                    |
| <b>TRANSFERS AND ALLOWANCES</b>                           |                                   |                                    |                                   |                                  |                                    |
| 19120-000 Surplus of Prior Years-(General Operating Fund) | \$0                               | \$0                                | \$0                               | \$0                              |                                    |
| 19200-001 Transfer from Operating Reserve Fund            | \$97,898                          | \$0                                | \$135,345                         | \$37,447                         |                                    |
| 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                              |                                    |
| <b>TOTAL OTHER TRANSFERS</b>                              | <b>\$324,666</b>                  | <b>\$127,273</b>                   | <b>\$262,617</b>                  | <b>(\$62,049)</b>                | <b>-19.11%</b>                     |
| <b>TOTAL REVENUES</b>                                     | <b>\$8,447,427</b>                | <b>\$8,400,412</b>                 | <b>\$8,428,807</b>                | <b>(\$18,870)</b>                | <b>-0.22%</b>                      |

## 2019-2020 Operating Budget

|  | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>EXPENDITURES</b>  |                                   |                                    |                                   |                                  |                                    |
| <b>GENERAL GOVERNMENT SERVICES</b>                         |                                   |                                    |                                   |                                  |                                    |
| <b>INTEREST ON SHORT-TERM DEBT</b>                         |                                   |                                    |                                   |                                  |                                    |
| 21011-000 Interest on Short-Term (Banking Service Charges) | \$6,000                           | \$5,377                            | \$6,000                           | \$0                              |                                    |
| 21011-050 Interest on Short-Term COVID Debt                | \$0                               | \$0                                | \$11,250                          | (\$11,250)                       |                                    |
|  | <b>\$6,000</b>                    | <b>\$5,377</b>                     | <b>\$17,250</b>                   | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>LEGISLATIVE - COUNCIL</b>                               |                                   |                                    |                                   |                                  |                                    |
| 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                               | (\$14,143)                         | \$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                            |                                    |
|  | <b>\$260,150</b>                  | <b>\$246,130</b>                   | <b>\$242,764</b>                  | <b>\$17,386</b>                  | <b>6.68%</b>                       |
| <b>ADMINISTRATION</b>                                      |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$1,500                           | \$0                              |                                    |
| 21214-009 Office Bldg.-Repairs                             | \$1,500                           | \$2,476                            | \$1,956                           | (\$456)                          |                                    |
| 21214-010 Office Bldg.-NSP (recr.bldg.)                    | \$200                             | \$158                              | \$200                             | \$0                              |                                    |
| 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                           | \$18,000                          | \$12,000                         |                                    |
| 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                            | \$8,000                           | \$0                              |                                    |
| 21216-008 Office Exp.-Kitchen Supplies                     | \$2,500                           | \$2,173                            | \$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                          |                                    |
|  | <b>\$386,130</b>                  | <b>\$397,548</b>                   | <b>\$379,576</b>                  | <b>\$6,554</b>                   | <b>1.70%</b>                       |
| <b>INFORMATION TECHNOLOGY (IT)</b>                         |                                   |                                    |                                   |                                  |                                    |
| 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                           | \$2,065                            | \$4,000                           | \$0                              |                                    |
| 21216-029 IT Dept.- Miscellaneous Expenses                 | \$0                               | \$0                                | \$0                               | \$0                              |                                    |
| 21216-030 IT Dept.- Sorftware Maintenance costs            | \$28,000                          | \$21,985                           | \$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                           | \$5,492                            | \$5,750                           | \$250                            |                                    |
| 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)                        |                                    |
|  | <b>\$122,010</b>                  | <b>\$108,203</b>                   | <b>\$124,436</b>                  | <b>(\$2,426)</b>                 | <b>-1.99%</b>                      |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>EMPLOYEE BENEFITS</b>                                  |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|   | <b>\$203,300</b>                  | <b>\$196,600</b>                   | <b>\$204,000</b>                  | <b>(\$700)</b>                   | <b>-0.34%</b>                      |
| <b>FINANCIAL AUDIT</b>                                    |                                   |                                    |                                   |                                  |                                    |
| 21225-000 Audit Fees                                      | \$24,000                          | \$30,734                           | \$23,000                          | \$1,000                          |                                    |
|   | <b>\$24,000</b>                   | <b>\$30,734</b>                    | <b>\$23,000</b>                   | <b>\$1,000</b>                   | <b>4.17%</b>                       |
| <b>TAXATION</b>   |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$15,000                          | (\$7,000)                        |                                    |
| 21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)        | \$122,000                         | \$121,099                          | \$141,000                         | (\$19,000)                       |                                    |
|   | <b>\$255,250</b>                  | <b>\$250,042</b>                   | <b>\$283,298</b>                  | <b>(\$28,048)</b>                | <b>-10.99%</b>                     |
| <b>COMMON OFFICE EXPENSES</b>                             |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$4,500                           | \$500                            |                                    |
| 21290-007 Property and Liability Insurance                | \$28,000                          | \$25,291                           | \$30,000                          | (\$2,000)                        |                                    |
|   | <b>\$53,700</b>                   | <b>\$48,330</b>                    | <b>\$53,700</b>                   | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>ELECTION, CONFERENCES AND MEMBERSHIP</b>               |                                   |                                    |                                   |                                  |                                    |
| 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                             |                                    |
|   | <b>\$21,250</b>                   | <b>\$17,910</b>                    | <b>\$49,600</b>                   | <b>(\$28,350)</b>                | <b>-133.41%</b>                    |
| <b>GRANTS TO ORGANIZATIONS</b>                            |                                   |                                    |                                   |                                  |                                    |
| 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                           | \$45,000                          | \$0                              |                                    |
| 21950-005 Mariners Center Operating Grant                 | \$75,000                          | \$84,071                           | \$115,000                         | (\$40,000)                       |                                    |
| 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                            | \$15,000                          | (\$15,000)                       |                                    |
| 21950-014 Societe Historique de Pubnico-Ouest             | \$13,000                          | \$13,000                           | \$13,000                          | \$0                              |                                    |
| 21950-015 COVID-19 Support                                | \$0                               | \$0                                | \$30,000                          | (\$30,000)                       |                                    |
| 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                          |                                    |
|   | <b>\$300,598</b>                  | <b>\$309,901</b>                   | <b>\$365,200</b>                  | <b>(\$64,602)</b>                | <b>-21.49%</b>                     |
| <b>ASSESSMENT RECOVERY COSTS - PVSC</b>                   |                                   |                                    |                                   |                                  |                                    |
| 21972-000 Assessment Recovery Costs                       | \$198,522                         | \$198,522                          | \$200,047                         | (\$1,525)                        |                                    |
|   | <b>\$198,522</b>                  | <b>\$198,522</b>                   | <b>\$200,047</b>                  | <b>(\$1,525)</b>                 | <b>-0.77%</b>                      |
| <b>TOTAL GENERAL GOVERNMENT SERVICES</b>                  | <b>\$1,830,910</b>                | <b>\$1,809,298</b>                 | <b>\$1,942,871</b>                | <b>(\$100,711)</b>               | <b>-5.50%</b>                      |



## 2019-2020 Operating Budget

|  | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>PROTECTIVE SERVICES</b>                               |                                   |                                    |                                   |                                  |                                    |
| <b>POLICE PROTECTION</b>                                 |                                   |                                    |                                   |                                  |                                    |
| 22205-100 Adm.Costs - RCMP Prov. Service Costs           | \$893,250                         | \$893,240                          | \$916,613                         | (\$23,363)                       |                                    |
|  | <b>\$893,250</b>                  | <b>\$893,240</b>                   | <b>\$916,613</b>                  | <b>(\$23,363)</b>                | <b>-2.62%</b>                      |
| <b>TRANSFER TO CORRECTIONAL SERVICES</b>                 |                                   |                                    |                                   |                                  |                                    |
| 22210-100 Correctional Services                          | \$104,833                         | \$104,833                          | \$103,722                         | \$1,111                          |                                    |
|  | <b>\$104,833</b>                  | <b>\$104,833</b>                   | <b>\$103,722</b>                  | <b>\$1,111</b>                   | <b>1.06%</b>                       |
| <b>OTHER LAW ENFORCEMENT</b>                             |                                   |                                    |                                   |                                  |                                    |
| 22330-010 Adm. Costs - DNA Costs                         | \$5,000                           | \$4,284                            | \$5,000                           | \$0                              |                                    |
| 22330-015 Prosecutorial Services                         | \$2,500                           | \$638                              | \$2,000                           | \$500                            |                                    |
|  | <b>\$7,500</b>                    | <b>\$4,922</b>                     | <b>\$7,000</b>                    | <b>\$500</b>                     | <b>6.67%</b>                       |
| <b>FIRE PROTECTION- OPERATIONAL GRANTS &amp; SUPPORT</b> |                                   |                                    |                                   |                                  |                                    |
| 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                          |                                    |
|  | <b>\$437,594</b>                  | <b>\$406,925</b>                   | <b>\$416,059</b>                  | <b>\$21,535</b>                  | <b>4.92%</b>                       |
| <b>FIRE PROTECTION - AREA RATE - CAPITAL</b>             |                                   |                                    |                                   |                                  |                                    |
| 22424-000 West Pubnico Area Rate                         | \$115,500                         | \$115,538                          | \$115,538                         | (\$38)                           |                                    |
| 22424-001 Quinan Area Rate                               | \$31,474                          | \$31,089                           | \$31,770                          | (\$296)                          |                                    |
| 22424-002 East Pubnico Area Rate                         | \$18,700                          | \$18,885                           | \$18,885                          | (\$185)                          |                                    |
| 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)                           |                                    |
|  | <b>\$397,447</b>                  | <b>\$396,973</b>                   | <b>\$403,539</b>                  | <b>(\$6,092)</b>                 | <b>-1.53%</b>                      |
| <b>REGIONAL EMERGENCY MANAGEMENT ORGANIZATION</b>        |                                   |                                    |                                   |                                  |                                    |
| 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                           | \$3,234                            | \$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                                | \$23,500                          | (\$23,500)                       |                                    |
| 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)                        |                                    |
|  | <b>\$32,500</b>                   | <b>\$25,862</b>                    | <b>\$91,000</b>                   | <b>(\$58,500)</b>                | <b>-180.00%</b>                    |

## 2019-2020 Operating Budget

|  | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>PROPERTY INSPECTION AND PUBLIC WORKS</b>                  |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$5,000                           | \$2,500                          |                                    |
|  | <b>\$349,300</b>                  | <b>\$340,672</b>                   | <b>\$347,325</b>                  | <b>\$1,975</b>                   | <b>0.57%</b>                       |
| <b>ANIMAL CONTROL</b>  |                                   |                                    |                                   |                                  |                                    |
| 22930-200 Contribution SPCA                                  | \$29,445                          | \$29,445                           | \$29,445                          | \$0                              |                                    |
| 22931-000 Animal & Pest Control - Dog Tags Exp.              | \$255                             | \$224                              | \$250                             | \$5                              |                                    |
|  | <b>\$29,700</b>                   | <b>\$29,669</b>                    | <b>\$29,695</b>                   | <b>\$5</b>                       | <b>0.02%</b>                       |
| <b>TOTAL PROTECTIVE SERVICES</b>                             | <b>\$2,252,124</b>                | <b>\$2,203,096</b>                 | <b>\$2,314,953</b>                | <b>(\$62,829)</b>                | <b>-2.79%</b>                      |
| <b>TRANSPORTATION SERVICES</b>                               |                                   |                                    |                                   |                                  |                                    |
| <b>ROAD TRANSPORT &amp; ACTIVE TRANSPORTATION</b>            |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|  | <b>\$47,816</b>                   | <b>\$47,816</b>                    | <b>\$48,868</b>                   | <b>(\$1,052)</b>                 | <b>-2.20%</b>                      |
| <b>AIRPORT OPERATIONAL SUPPORT</b>                           |                                   |                                    |                                   |                                  |                                    |
| 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                          |                                    |
|  | <b>\$208,650</b>                  | <b>\$198,650</b>                   | <b>\$197,850</b>                  | <b>\$10,800</b>                  | <b>5.18%</b>                       |
| <b>TOTAL TRANSPORT SERVICES</b>                              | <b>\$256,466</b>                  | <b>\$246,466</b>                   | <b>\$246,718</b>                  | <b>\$9,748</b>                   | <b>3.80%</b>                       |
| <b>ENVIRONMENTAL HEALTH SERVICES</b>                         |                                   |                                    |                                   |                                  |                                    |
| <b>WEST PUBNICO SEWAGE &amp; TREATMENT PLANT</b>             |                                   |                                    |                                   |                                  |                                    |
| 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)                          |                                    |
|  | <b>\$304,150</b>                  | <b>\$208,264</b>                   | <b>\$206,841</b>                  | <b>\$97,309</b>                  | <b>31.99%</b>                      |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>TUSKET SEWAGE &amp; TREATMENT PLANT</b>                  |                                   |                                    |                                   |                                  |                                    |
| 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                           | \$2,515                            | \$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)                        |                                    |
|   | <b>\$38,441</b>                   | <b>\$29,828</b>                    | <b>\$40,973</b>                   | <b>(\$2,532)</b>                 | <b>-6.59%</b>                      |
| <b>WEDGEPORT SEWAGE &amp; ONSITE TREATMENT</b>              |                                   |                                    |                                   |                                  |                                    |
| 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                            |                                    |
|   | <b>\$7,550</b>                    | <b>\$2,212</b>                     | <b>\$7,120</b>                    | <b>\$430</b>                     | <b>5.70%</b>                       |
| <b>WATER UTILITY - LOWER EAST PUBNICO</b>                   |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|   | <b>\$16,200</b>                   | <b>\$25,772</b>                    | <b>\$16,660</b>                   | <b>(\$460)</b>                   | <b>-2.84%</b>                      |
| <b>WATER UTILITY - MIDDLE EAST PUBNICO</b>                  |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|   | <b>\$32,300</b>                   | <b>\$38,157</b>                    | <b>\$31,715</b>                   | <b>\$585</b>                     | <b>1.81%</b>                       |
| <b>TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY</b>            | <b>\$48,500</b>                   | <b>\$63,929</b>                    | <b>\$48,375</b>                   | <b>\$125</b>                     | <b>0.26%</b>                       |
| <b>GARBAGE COLLECTION &amp; DISPOSAL</b>                    |                                   |                                    |                                   |                                  |                                    |
| 24320-000 Solid Waste - Collection Fuel Surcharge           | \$1,500                           | \$1,347                            | \$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)                        |                                    |
|   | <b>\$730,772</b>                  | <b>\$714,867</b>                   | <b>\$775,300</b>                  | <b>(\$44,528)</b>                | <b>-6.09%</b>                      |
| <b>OTHER ENVIRONMENTAL HEALTH</b>                           |                                   |                                    |                                   |                                  |                                    |
| 24990-010 Unsightly/Dangerous Premises                      | \$25,000                          | \$4,929                            | \$5,000                           | \$20,000                         |                                    |
|   | <b>\$25,000</b>                   | <b>\$4,929</b>                     | <b>\$5,000</b>                    | <b>\$20,000</b>                  | <b>80.00%</b>                      |
| <b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>                  | <b>\$1,154,413</b>                | <b>\$1,024,029</b>                 | <b>\$1,083,609</b>                | <b>\$70,804</b>                  | <b>6.13%</b>                       |
| <b>PUBLIC HEALTH SERVICES</b>                               |                                   |                                    |                                   |                                  |                                    |
| <b>MEDICAL CLINIC OPERATIONS &amp; DOCTOR RECRUITMENT</b>   |                                   |                                    |                                   |                                  |                                    |
| 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                          |                                    |
|   | <b>\$90,000</b>                   | <b>\$84,155</b>                    | <b>\$92,500</b>                   | <b>(\$2,500)</b>                 | <b>-2.78%</b>                      |
| <b>TOTAL PUBLIC HEALTH SERVICES</b>                         | <b>\$90,000</b>                   | <b>\$84,155</b>                    | <b>\$92,500</b>                   | <b>(\$2,500)</b>                 | <b>-2.78%</b>                      |

## 2019-2020 Operating Budget

|  | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|--|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>                            |                                   |                                    |                                   |                                  |                                    |
| <b>PLANNING AND ZONING</b>   |                                   |                                    |                                   |                                  |                                    |
| 26110-001 - Contracted Planning Services                             | \$30,000                          | \$46,736                           | \$8,500                           | \$21,500                         |                                    |
| <b>PLANNING AND ZONING - SHARED SERVICE</b>                          |                                   |                                    |                                   |                                  |                                    |
| 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                            |                                    |
|  | <b>\$76,850</b>                   | <b>\$70,817</b>                    | <b>\$74,000</b>                   | <b>\$2,850</b>                   | <b>3.71%</b>                       |
| <b>TOTAL PLANNING AND ZONING SERVICES</b>                            | <b>\$106,850</b>                  | <b>\$117,553</b>                   | <b>\$82,500</b>                   | <b>\$24,350</b>                  | <b>22.79%</b>                      |
| <b>COMMUNITY DEVELOPMENT</b>   |                                   |                                    |                                   |                                  |                                    |
| 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                            | \$2,000                           | \$0                              |                                    |
| 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                              |                                    |
|  | <b>\$65,400</b>                   | <b>\$56,290</b>                    | <b>\$66,500</b>                   | <b>(\$1,100)</b>                 | <b>-1.68%</b>                      |
| <b>TOTAL COMMUNITY DEVELOPMENT</b>                                   | <b>\$65,400</b>                   | <b>\$56,290</b>                    | <b>\$66,500</b>                   | <b>(\$1,100)</b>                 | <b>-1.68%</b>                      |
| <b>HOUSING AND ECONOMIC DEVELOPMENT</b>                              |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|  | <b>\$78,752</b>                   | <b>\$77,278</b>                    | <b>\$78,252</b>                   | <b>\$500</b>                     | <b>0.63%</b>                       |
| <b>BUSINESS &amp; RESIDENTIAL PARKS</b>                              |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|  | <b>\$7,300</b>                    | <b>\$732</b>                       | <b>\$5,300</b>                    | <b>\$2,000</b>                   | <b>27.40%</b>                      |
| <b>SENIOR SAFETY</b>   |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|  | <b>\$56,150</b>                   | <b>\$56,333</b>                    | <b>\$56,802</b>                   | <b>(\$552)</b>                   | <b>-0.98%</b>                      |
| <b>REGIONAL AND LOCAL TOURISM SUPPORT</b>                            |                                   |                                    |                                   |                                  |                                    |
| 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                          |                                    |
|  | <b>\$90,750</b>                   | <b>\$84,185</b>                    | <b>\$86,750</b>                   | <b>\$4,000</b>                   | <b>4.41%</b>                       |
| <b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>                      | <b>\$405,202</b>                  | <b>\$345,634</b>                   | <b>\$376,104</b>                  | <b>\$29,198</b>                  | <b>7.21%</b>                       |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b><u>RECREATION &amp; CULTURAL SERVICES</u></b>                      |                                   |                                    |                                   |                                  |                                    |
| <b><u>RECREATION SERVICES</u></b>                                     |                                   |                                    |                                   |                                  |                                    |
| 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                           | \$25,648                          | \$58,358                         |                                    |
| 27111-004 Recreation - Casual Employee Travel                         | \$1,200                           | \$562                              | \$1,000                           | \$200                            |                                    |
| 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                           | \$7,246                            | \$8,600                           | (\$600)                          |                                    |
| 27112-003 Recreation - Program Expenses                               | \$14,395                          | \$10,666                           | \$7,650                           | \$6,745                          |                                    |
| 27112-004 Recreation - Commission Expenses.                           | \$1,000                           | \$850                              | \$600                             | \$400                            |                                    |
| 27112-005 Recreation - Capital Equipment for Programs                 | \$1,500                           | \$1,434                            | \$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                           | \$5,313                            | \$1,000                           | \$3,500                          |                                    |
| 27112-014 Recreation - Kids First Fund                                | \$1,700                           | \$0                                | \$750                             | \$950                            |                                    |
| 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                              | \$2,000                           | \$0                              |                                    |
| 27180-000 Recreation - Field Maintenance                              | \$8,700                           | \$7,780                            | \$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)                       |                                    |
|   | <b>\$355,011</b>                  | <b>\$336,857</b>                   | <b>\$265,659</b>                  | <b>\$89,352</b>                  | <b>25.17%</b>                      |
| <b><u>CULTURAL BUILDINGS &amp; FACILITIES</u></b>                     |                                   |                                    |                                   |                                  |                                    |
| <b><u>PUBNICO LIBRARY</u></b>   |                                   |                                    |                                   |                                  |                                    |
| 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                             |                                    |
|   | <b>\$21,700</b>                   | <b>\$19,841</b>                    | <b>\$20,200</b>                   | <b>\$1,500</b>                   | <b>6.91%</b>                       |
| <b><u>COURTHOUSE &amp; ARCHIVES</u></b>                               |                                   |                                    |                                   |                                  |                                    |
| 27290-000 Courthouse - Summer Tourguides Wages                        | \$12,500                          | \$9,906                            | \$8,000                           | \$4,500                          |                                    |
| 27290-001 Courthouse - Telephone                                      | \$1,600                           | \$1,475                            | \$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                           | \$3,043                            | \$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                             | \$130                              | \$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                              |                                    |
|   | <b>\$166,900</b>                  | <b>\$140,044</b>                   | <b>\$150,190</b>                  | <b>\$16,710</b>                  | <b>10.01%</b>                      |

## 2019-2020 Operating Budget

|   | <u>2019-2020</u><br><u>BUDGET</u> | <u>2019-2020</u><br><u>ACTUALS</u> | <u>2020-2021</u><br><u>BUDGET</u> | <u>BUDGET</u><br><u>VARIANCE</u> | <u>VARIANCE</u><br><u>BUDGET %</u> |
|---|-----------------------------------|------------------------------------|-----------------------------------|----------------------------------|------------------------------------|
| <b>REGIONAL LIBRARY</b>                                       |                                   |                                    |                                   |                                  |                                    |
| 27590-050 Western Counties Regional Library                   | \$54,013                          | \$54,013                           | \$54,013                          | \$0                              |                                    |
|   | <b>\$54,013</b>                   | <b>\$54,013</b>                    | <b>\$54,013</b>                   | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>               | <b>\$597,624</b>                  | <b>\$550,755</b>                   | <b>\$490,062</b>                  | <b>\$107,562</b>                 | <b>18.00%</b>                      |
| <b>EDUCATION</b>  |                                   |                                    |                                   |                                  |                                    |
| 28110-000 Appropriation to Tri-County Regional School Board   | \$1,598,416                       | \$1,598,416                        | \$1,630,968                       | (\$32,552)                       |                                    |
| <b>TOTAL EDUCATION</b>  | <b>\$1,598,416</b>                | <b>\$1,598,416</b>                 | <b>\$1,630,968</b>                | <b>(\$32,552)</b>                | <b>-2.04%</b>                      |
| <b>TRANSFERS TO RESERVES AND OWN FUNDS</b>                    |                                   |                                    |                                   |                                  |                                    |
| 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                              |                                    |
|   | <b>\$262,272</b>                  | <b>\$377,273</b>                   | <b>\$262,272</b>                  | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>TOTAL TRANSFERS</b>  | <b>\$262,272</b>                  | <b>\$377,273</b>                   | <b>\$262,272</b>                  | <b>\$0</b>                       | <b>0.00%</b>                       |
| <b>TOTAL EXPENDITURES</b>                                     | <b>\$8,447,427</b>                | <b>\$8,239,121</b>                 | <b>\$8,440,057</b>                | <b>\$18,720</b>                  | <b>0.22%</b>                       |