

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
Residential	\$4,825,828	\$4,826,562	\$5,004,700	\$178,872	
Commercial (Regular)	\$1,151,190	\$1,156,638	\$1,144,800	(\$6,390)	
Commercial (Seasonal Businesses)	\$12,360	\$12,364	\$12,275	(\$85)	
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$216,525	\$215,396	\$218,410	\$1,885	
Resource	\$386,253	\$384,301	\$385,700	(\$553)	
Resource (Recreation)	\$13,006	\$13,006	\$13,000	(\$6)	
Forestry Acreage	\$10,807	\$10,807	\$10,802	(\$5)	
	\$6,615,969	\$6,619,074	\$6,789,687	\$173,718	2.63%
Fire Area Rates	\$440,787	\$440,181	\$445,510	\$4,723	
Sewer and Water - Special Assessment	\$258,724	\$262,317	\$266,446	\$7,722	
	\$699,511	\$702,498	\$711,956	\$12,445	1.78%
Aliant Telecom	\$33,000	\$35,347	\$33,000	\$0	
Nova Scotia Power	\$16,939	\$15,525	\$17,700	\$761	
HST Rebate	\$16,000	\$17,871	\$16,000	\$0	
Deed Transfer Tax	\$53,000	\$209,112	\$170,000	\$117,000	
	\$118,939	\$277,855	\$236,700	\$117,761	99.01%
TOTAL TAXATION REVENUE	\$7,434,419	\$7,599,427	\$7,738,343	\$303,924	4.09%
GRANTS IN LIEU OF TAXES					
Federal Government	\$10,800	\$10,956	\$10,800	\$0	
Provincial Government	\$175,915	\$176,573	\$176,407	\$492	
	\$186,715	\$187,529	\$187,207	\$492	0.26%
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	\$121,002	\$127,462	\$127,724	\$6,722	0.00%
SALES OF SERVICES					
Sale of Electricity	\$65,500	\$69,520	\$84,500	\$19,000	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$7,700	\$14,348	\$12,200	\$4,500	
Fines	\$2,500	\$2,615	\$2,500	\$0	
Rentals & Leases	\$3,000	\$3,000	\$3,000	\$0	
Return on Investments	\$72,210	\$99,895	\$90,900	\$18,690	
Penalties & Interest on Taxes	\$42,000	\$55,534	\$66,511	\$24,511	
Other Extraordinary Revenue	\$42,200	\$40,439	\$71,870	\$29,670	
Miscellaneous Revenue	\$1,332	\$2,301	\$1,393	\$61	
	\$170,942	\$218,131	\$248,373	\$77,431	45.30%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Government	\$162,106	\$161,545	\$161,523	(\$583)	
	\$162,106	\$161,545	\$161,523	(\$583)	-0.36%
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$14,684	\$31,436	\$22,000	\$7,316	
Provincial Government	\$43,300	\$132,082	\$268,465	\$225,165	
	\$57,984	\$163,517	\$290,465	\$232,481	400.94%
TRANSFERS FROM OWN RESERVES					
Non Rate Revenue	\$279,522	\$127,272	\$287,799	\$8,277	2.96%
	\$2,114,919	\$2,286,903	\$2,590,734	\$475,815	22.50%
TOTAL REVENUES	\$8,478,190	\$8,654,404	\$9,125,934	\$647,744	7.64%

**2021-2022 DRAFT
Operating Budget**

EXPENDITURES	2020-2021 BUDGET	2020-2021 ACTUALS	2021-2022 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt	\$17,250	\$19,559	\$19,428	(\$2,178)	
Legislative - Council	\$242,764	\$241,553	\$245,955	(\$3,191)	
Administration	\$390,525	\$377,254	\$420,907	(\$30,382)	
Information Technology (IT)	\$128,686	\$125,080	\$130,860	(\$2,174)	
Employee Benefits	\$204,000	\$194,763	\$218,000	(\$14,000)	
Financial Audit	\$23,000	\$23,640	\$24,000	(\$1,000)	
Taxation	\$280,798	\$267,379	\$281,849	(\$1,051)	
Common Office Expenses	\$53,450	\$55,109	\$67,900	(\$14,450)	
Election, Conferences and Memberships	\$49,600	\$48,889	\$20,000	\$29,600	
Grants to organizations	\$361,700	\$397,382	\$472,000	(\$110,300)	
Assessment Recovery Costs- PVSC	\$200,047	\$200,047	\$197,187	\$2,860	
	\$1,951,820	\$1,950,654	\$2,098,085	(\$146,265)	-7.49%
PROTECTIVE SERVICES					
Police Protection	\$916,613	\$916,612	\$962,000	(\$45,387)	
Transfer to Correctional Services	\$103,722	\$103,722	\$102,850	\$872	
Law Enforcement - DNA costs	\$11,000	\$13,196	\$13,000	(\$2,000)	
Fire Protection-Operational Grants & Support	\$416,059	\$398,627	\$463,749	(\$47,690)	
Fire Protection Area Rate - Capital	\$440,787	\$439,530	\$445,510	(\$4,723)	
Regional Emergency Management Organization	\$79,500	\$90,468	\$80,100	(\$600)	
Other Protection - Facilities & Water	\$203,585	\$201,437	\$226,443	(\$22,858)	
Other Protection - Public Works, Enforcement & Inspection	\$204,215	\$195,512	\$272,812	(\$68,597)	
Animal Control	\$29,695	\$29,624	\$29,645	\$50	
	\$2,405,176	\$2,388,728	\$2,596,109	(\$190,933)	-7.94%
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	\$48,868	\$48,868	\$49,210	(\$342)	
Airport Operational Support	\$197,850	\$198,650	\$175,000	\$22,850	
	\$246,718	\$247,518	\$224,210	\$22,508	9.12%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	\$206,841	\$178,448	\$207,250	(\$409)	
Sewage Collection & Disposal-Tusket	\$40,973	\$31,179	\$42,417	(\$1,444)	
Sewage Collection & Disposal - Wedgeport	\$7,120	\$3,318	\$6,290	\$830	
East Pubnico Water Utilities	\$48,375	\$27,070	\$43,000	\$5,375	
	\$303,309	\$240,016	\$298,957	\$4,352	1.43%
Garbage Collection & Disposal	\$775,300	\$721,524	\$781,300	(\$6,000)	
Unsanitary & Dangerous Premises	\$5,000	\$8,456	\$5,000	\$0	
	\$780,300	\$729,980	\$786,300	(\$6,000)	-0.77%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,083,609	\$969,997	\$1,085,257	(\$1,648)	-0.15%
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	\$92,500	\$73,893	\$102,500	(\$10,000)	-10.81%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$82,500	\$79,837	\$167,477	(\$84,977)	
Community Development	\$65,500	\$60,445	\$67,418	(\$1,918)	
Economic Development and Housing	\$78,252	\$89,976	\$161,883	(\$83,631)	
Business & Residential Parks	\$5,300	\$512	\$3,500	\$1,800	
Seniors Safety Coordinator	\$56,802	\$56,399	\$57,469	(\$667)	
Regional and Local Tourism Support	\$86,750	\$81,116	\$86,250	\$500	
	\$375,104	\$368,286	\$543,997	(\$168,893)	-45.03%
RECREATION & CULTURAL SERVICES					
Recreation and Active Living	\$205,620	\$180,448	\$308,079	(\$102,459)	
Cultural Bldg & Facilities-Pubnico Library	\$20,200	\$17,082	\$20,310	(\$110)	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$150,190	\$127,865	\$156,500	(\$6,310)	
Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$430,023	\$379,408	\$538,902	(\$108,879)	-25.32%
EDUCATION					
Transfer to School Board Operations	\$1,630,968	\$1,630,968	\$1,659,600	(\$28,632)	-1.76%
TRANSFERS					
Transfers to Reserves & own Funds	\$262,272	\$444,744	\$277,273	(\$15,001)	-5.72%
TOTAL EXPENDITURES	\$8,478,190	\$8,454,195	\$9,125,933	(\$647,744)	-7.64%
REVENUES	\$8,478,190	\$8,654,404	\$9,125,934		
EXPENDITURES	\$8,478,190	\$8,454,195	\$9,125,933		
SURPLUS	\$0	\$200,209	\$0		

**2021-2022 DRAFT
Operating Budget**

<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
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EXPENDITURES	\$9,125,933
NON RATE REVENUE	\$2,590,734
LEVY REQUIRED	\$6,535,200

	<u>Assesment</u>	<u>LevyBudget</u>	<u>Levy %</u>
<i>Residential</i>	\$450,873,800	\$5,004,582	\$0.77
<i>Resource</i>	\$34,752,900	\$385,748	\$0.06
	\$485,626,700	\$5,390,331	\$0.82
<i>Commercial</i>	\$49,994,500	\$1,144,869	\$0.18
	\$49,994,500	\$1,144,869	\$0.1752
TOTAL	\$535,621,200	\$6,535,200	\$1.00

RESIDENTIAL RATE	1.1100
	48,562.67
COMMERCIAL RATE	2.2900
	4,999.45

**2021-2022 DRAFT
Operating Budget**

<u>REVENUES</u>	<u>2020-2021 BUDGET</u>	<u>2020-2021 ACTUALS (Unaudited)</u>	<u>2021-2022 BUDGET</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,825,828	\$4,826,562	\$5,004,700	\$178,872	
11121-000 Commercial Property Tax	\$1,151,190	\$1,156,638	\$1,144,800	(\$6,390)	
11121-001 Commercial (Seasonal Businesses @ 75% of tax rate)	\$12,360	\$12,364	\$12,275	(\$85)	
11122-000 Commercial (Special Tax Agreement/Legislation)	\$188,525	\$188,525	\$190,410	\$1,885	
11122-100 Commercial (Special Municipal Tax Agreement)	\$28,000	\$26,871	\$28,000	\$0	
11151-000 Resource Property Tax	\$386,253	\$384,301	\$385,700	(\$553)	
11152-000 Resource Recr. Property Tax	\$13,006	\$13,006	\$13,000	(\$6)	
11153-000 Forest Acreage <50,000	\$10,775	\$10,775	\$10,770	(\$5)	
11154-000 Forest Acreage >50,000	\$32	\$32	\$32	\$0	
	\$6,615,969	\$6,619,074	\$6,789,687	\$173,718	2.63%
FIRE RATES					
11182-001 Quinan Area Rate	\$31,770	\$31,629	\$32,300	\$530	
11182-002 West Pubnico Area Rate	\$152,476	\$152,301	\$153,000	\$524	
11182-003 East Pubnico Area Rate	\$19,195	\$19,196	\$19,160	(\$35)	
11182-004 Islands & District Area Rate	\$22,410	\$22,333	\$22,400	(\$10)	
11182-005 Lake Vaughn Area Rate	\$3,933	\$3,914	\$3,900	(\$33)	
11182-006 Eel Brook Area Rate	\$133,484	\$133,310	\$136,000	\$2,516	
11182-007 Wedgeport & District Area Rate	\$73,096	\$73,075	\$74,300	\$1,204	
11182-008 East Kemptville Area Rate	\$4,423	\$4,423	\$4,450	\$27	
	\$440,787	\$440,181	\$445,510	\$4,723	1.07%
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Area Rate	\$178,291	\$178,583	\$184,439	\$6,148	
11291-050 Tusket Sewer Area Rate (Operating)	\$37,713	\$37,984	\$39,417	\$1,704	
11291-075 Wedgeport Sewer Area Rate (Operating)	\$6,720	\$6,720	\$6,090	(\$630)	
11292-000 Lower E. Pub Water (Operating)	\$11,000	\$14,061	\$11,500	\$500	
11292-001 Middle E. Pub Water (Operating)	\$25,000	\$24,970	\$25,000	\$0	
	\$258,724	\$262,317	\$266,446	\$7,722	2.98%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$33,000	\$35,347	\$33,000	\$0	
11430-000 Nova Scotia Power-GIL of Taxes	\$16,939	\$15,525	\$17,700	\$761	
11431-000 HST Offset	\$16,000	\$17,871	\$16,000	\$0	
	\$65,939	\$68,743	\$66,700	\$761	1.15%
OTHER TAXES					
11920-005 Deed Transfer Tax	\$53,000	\$209,112	\$170,000	\$117,000	
	\$53,000	\$209,112	\$170,000	\$117,000	220.75%
TOTAL TAXES	\$7,434,419	\$7,599,427	\$7,738,343	\$303,924	4.09%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,500	\$5,533	\$5,500	\$0	
12110-001 Federal Govt. Agencies- Post Offices	\$5,300	\$5,423	\$5,300	\$0	
	\$10,800	\$10,956	\$10,800	\$0	0.00%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$26,950	\$27,210	\$27,000	\$50	
12310-100 Wind Farm Subsidy	\$33,766	\$33,767	\$34,104	\$338	
12320-000 Crown Timber Forest	\$104,853	\$104,853	\$104,853	\$0	
12330-000 Fire Protection	\$8,346	\$8,346	\$8,350	\$4	
12340-000 Conservation Tax Exemption	\$2,000	\$2,398	\$2,100	\$100	
	\$175,915	\$176,573	\$176,407	\$492	0.28%
TOTAL GRANTS IN LIEU	\$186,715	\$187,529	\$187,207	\$492	0.26%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
SERVICES PROVIDED TO LOCAL GOVTS.					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - MODY - DPC	\$37,000	\$35,106	\$37,350	\$350	
13353-105 Service Recovery - Maintenance	\$0	\$0	\$0	\$0	
13353-110 Service Recovery - CAO Airport Corporation	\$12,000	\$24,000	\$12,000	\$0	
13353-115 Service Recovery - REMO	\$53,702	\$49,463	\$54,124	\$422	
13353-125 Service Recovery - IT Services	\$12,000	\$12,720	\$13,500	\$1,500	
13353-150 Service Recovery - WREN bookkeeping/IT	\$6,000	\$6,000	\$6,000	\$0	
13353-175 Service Recovery - Drone	\$0	\$0	\$0	\$0	
13353-200 Service Recovery - Inspection services	\$300	\$173	\$3,500	\$3,200	
13353-225 Service Recovery - Community Development	\$0	\$0	\$0	\$0	
13353-250 Service Recovery - Administrative Services -Senior Safety	\$0	\$0	\$1,250	\$1,250	
TOTAL SERV.PROVIDED LOCAL GOVT	\$121,002	\$127,462	\$127,724	\$6,722	5.55%
SALES OF SERVICES					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net income - Wellington Turbines	\$48,000	\$46,433	\$53,000	\$5,000	
14110-200 Solar Revenue - West Pubnico Fire Hall	\$10,000	\$14,845	\$17,000	\$7,000	
14110-300 Solar Revenue - West Pubnico Treatment Plant	\$7,500	\$8,242	\$10,500	\$3,000	
14110-400 Solar Revenue - East Pubnico Willett Road	\$0	\$0	\$4,000	\$4,000	
TOTAL SALE OF SERVICES	\$65,500	\$69,520	\$84,500	\$19,000	29.01%
OTHER REVENUE FROM OWN SOURCES					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$325	\$500	\$0	
15110-003 Building Permits	\$5,500	\$11,148	\$9,500	\$4,000	
15110-004 Tax Certificates	\$200	\$325	\$200	\$0	
15110-006 Subdivision Fees	\$1,500	\$2,550	\$2,000	\$500	
	\$7,700	\$14,348	\$12,200	\$4,500	58.44%
FINES					
15210-001 Fines	\$2,500	\$2,615	\$2,500	\$0	
	\$2,500	\$2,615	\$2,500	\$0	0.00%
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$3,000	\$3,000	\$3,000	\$0	
	\$3,000	\$3,000	\$3,000	\$0	0.00%
RETURNS ON INVESTMENTS					
15510-000 INTEREST on Investments -(Current Acct.)	\$28,649	\$67,396	\$62,500	\$33,851	
15510-010 INTEREST on Investments-(P.Sewer Surplus)	\$2,000	\$1,756	\$1,500	(\$500)	
15510-015 INTEREST on Pubnico Capital	\$12,467	\$11,479	\$8,200	(\$4,267)	
15510-020 INTEREST on Tusket Sewer Capital Loan	\$4,544	\$4,544	\$4,500	(\$44)	
15510-025 INTEREST on East Pubnico Water Utility	\$5,000	\$5,846	\$5,500	\$500	
15510-030 INTEREST on Wedgeport Capital loan	\$2,300	\$2,559	\$2,000	(\$300)	
15510-031 INTEREST on COVID Tax Deferral Loan	\$11,250	\$0	\$0	(\$11,250)	
15590-000 INTEREST on Tax Sale Surplus	\$6,000	\$6,315	\$6,700	\$700	
	\$72,210	\$99,895	\$90,900	\$18,690	25.88%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$35,000	\$43,510	\$54,000	\$19,000	
15610-002 Accrual - Pubnico Sewer Taxes	\$1,000	\$1,218	\$1,111	\$111	
15610-003 Accrual - Tusket Sewer Taxes	\$800	\$775	\$1,000	\$200	
15610-004 Accrual - Water Lending Interest	\$4,800	\$9,583	\$10,000	\$5,200	
15610-005 Accrual - Wedgeport Sewer Taxes	\$400	\$223	\$400	\$0	
15610-006 Accrual -Dangerous & Unsigthly - Principal & interest	\$0	\$200	\$0	\$0	
15610-007 Accrual -Property Tax COVID Loan	\$0	\$25	\$0	\$0	
	\$42,000	\$55,534	\$66,511	\$24,511	58.36%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$2,500	\$2,215	\$2,200	(\$300)	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$10,000	\$10,000	\$10,000	\$0	
15710-004 Tourism Signage Initiative Revenue (Recovery)	\$3,000	\$2,100	\$2,500	(\$500)	
15710-006 Recreation Programs (refund-user fees)	\$7,000	\$3,285	\$5,000	(\$2,000)	
15710-007 Recreation Day Camps (Refunds-User Fees)	\$0	\$0	\$25,000	\$25,000	
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$3,844	\$1,000	\$0	
15710-009 Tusket Sewer Hook-ups	\$2,000	\$0	\$2,000	\$0	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$3,000	\$0	
15710-011 Recreation Teen Program	\$0	\$0	\$2,130	\$2,130	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$11,000	\$11,000	\$0	
15710-017 Recreation Misc Revenue	\$0	\$2,600	\$5,540	\$5,540	
15710-021 Wedgeport Sewer Admin Fee (Recovery)	\$1,500	\$1,500	\$1,500	\$0	
15750-000 Refunds - Unsigthly Premises	\$0	\$0	\$0	\$0	
15785-000 HST Rebate- Mileage	\$1,200	\$895	\$1,000	(\$200)	
	\$42,200	\$40,439	\$71,870	\$29,670	70.31%

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	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$250	\$796	\$300	\$50	
15990-001 Cash Over/Under	\$0	(\$77)	\$0	\$0	
15990-002 Other Revenue - Elections Deposit	\$0	\$500	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,082	\$1,082	\$1,093	\$11	
	\$1,332	\$2,301	\$1,393	\$61	4.57%
TOTAL REVENUE-OWN SOURCES	\$357,444	\$415,113	\$460,597	\$77,431	21.66%
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$154,923	\$154,923	\$0	
16286-000 Farm Acreage	\$7,183	\$6,622	\$6,600	(\$583)	
	\$162,106	\$161,545	\$161,523	(\$583)	-0.36%
TOTAL UNCONDITIONAL TRANSFERS	\$162,106	\$161,545	\$161,523	(\$583)	-0.36%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Canada Works - Summer Students	\$14,684	\$31,436	\$22,000	\$7,316	
	\$14,684	\$31,436	\$22,000	\$7,316	49.82%
PROVINCIAL GOVERNMENT					
17525-000 EMO 911 Grant	\$2,850	\$2,835	\$2,850	\$0	
17530-000 Translation	\$0	\$0	\$0	\$0	
17530-001 Active Living - Active Communities Grant	\$6,450	\$7,380	\$11,593	\$5,143	
17530-002 Recreation Infrastructure revenue	\$0	\$0	\$22,000	\$22,000	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Aquaculture Investment Readiness	\$0	\$0	\$0	\$0	
17530-005 COVID Safe Restart Funding	\$0	\$85,000	\$115,000	\$115,000	
17530-006 Active Transportation	\$0	\$0	\$0	\$0	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$9,000	\$11,867	\$11,400	\$2,400	
17530-009 Municipal Contribution - MIP	\$0	\$0	\$16,122	\$16,122	
17530-010 Provincial Contribution - MIP	\$0	\$0	\$60,000	\$60,000	
17530-011 Senior Safety COVID Funding	\$0	\$0	\$4,500	\$4,500	
	\$43,300	\$132,082	\$268,465	\$225,165	520.01%
TOTAL CONDITIONAL TRANSFERS	\$57,984	\$163,517	\$290,465	\$232,481	400.94%
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	
19200-001 Transfer from Operating Reserve Fund	\$152,250	\$0	\$160,526	\$8,276	
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$127,272	\$127,273	\$1	
19200-003 Transfer from East Pubnico Water Utility Fund	\$0	\$0	\$0	\$0	
19200-004 Transfer from West Pubnico Wastewater	\$0	\$0	\$0	\$0	
19200-005 Transfer from Operating Reserve Fund - Domtex	\$0	\$0	\$0	\$0	
TOTAL OTHER TRANSFERS	\$279,522	\$127,272	\$287,799	\$8,277	2.96%
TOTAL REVENUES	\$8,478,190	\$8,654,404	\$9,125,934	\$647,744	7.64%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM DEBT					
21011-000 Interest on Short-Term (Banking Service Charges)	\$6,000	\$5,794	\$6,000	\$0	
21011-050 Interest on Short-Term COVID Debt	\$11,250	\$13,765	\$13,428	(\$2,178)	
	\$17,250	\$19,559	\$19,428	(\$2,178)	-12.62%
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$35,653	\$35,648	\$35,760	(\$107)	
21111-000 Warden Cell phone	\$500	\$229	\$500	\$0	
21112-000 Warden Travel expenses	\$1,800	\$0	\$900	\$900	
21130-000 Council Stipends	\$177,861	\$177,866	\$178,395	(\$534)	
21132-000 Council Travel Expenses	\$1,200	\$37	\$900	\$300	
21133-000 Council Ipad Related Costs/Internet	\$4,500	\$7,791	\$4,500	\$0	
21134-000 Council Benefits & Pension Plan Expense	\$11,000	\$9,871	\$10,500	\$500	
21134-001 Council CPP Adjustment	\$0	\$296	\$0	\$0	
21135-000 Council UNSM & FCM Conferences & Training	\$3,500	\$1,813	\$5,000	(\$1,500)	
21136-000 Council UNSM & FCM Union Dues	\$6,750	\$8,002	\$8,500	(\$1,750)	
21139-100 Council -Capital equipment	\$0	\$0	\$1,000	(\$1,000)	
	\$242,764	\$241,553	\$245,955	(\$3,191)	-1.31%
ADMINISTRATION					
21212-001 CAO - Salary	\$126,000	\$125,989	\$126,378	(\$378)	
21212-003 CAO - Travel & conferences	\$2,000	\$205	\$1,000	\$1,000	
21212-004 CAO - Professional fees	\$1,200	\$1,167	\$1,300	(\$100)	
21213-000 Director of Finance-Salary	\$65,650	\$65,645	\$65,847	(\$197)	
21213-002 Municipal Clerk - Salary	\$60,095	\$60,079	\$67,703	(\$7,608)	
21213-004 Staff -Meeting Fees	\$1,500	\$1,575	\$1,750	(\$250)	
21213-005 Deputy Clerk - Salary	\$33,925	\$33,914	\$5,100	\$28,825	
21213-006 Staff- Regular Mileage	\$750	\$37	\$750	\$0	
21213-007 Executive Assistant - Project coordinator	\$0	\$0	\$43,054	(\$43,054)	
21213-008 Citizen Members-Mileage to Meetings	\$500	\$0	\$500	\$0	
21214-002 Office Bldg.-NSP	\$12,500	\$10,932	\$7,500	\$5,000	
21214-003 Office Bldg.-Janitor Wages	\$10,000	\$9,686	\$17,000	(\$7,000)	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$2,200	\$1,219	\$9,500	(\$7,300)	
21214-009 Office Bldg.-Repairs	\$5,000	\$4,105	\$3,000	\$2,000	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$175	\$158	\$175	\$0	
21214-011 Office Bldg.-Garbage Removal	\$1,200	\$881	\$1,200	\$0	
21215-000 Legal Services-(Regular Services)	\$6,000	\$7,359	\$7,000	(\$1,000)	
21215-002 Legal Services-(Other)	\$24,730	\$23,211	\$22,000	\$2,730	
21215-003 Consulting fees	\$2,500	\$6,229	\$8,000	(\$5,500)	
21216-001 Office Exp.-Office Supplies	\$7,500	\$5,202	\$5,000	\$2,500	
21216-002 Office Exp. Office Furniture	\$1,750	\$266	\$1,250	\$500	
21216-003 Office Exp.-Advertising/Sponsorship	\$9,000	\$8,168	\$10,000	(\$1,000)	
21216-004 Office Exp.-Postage	\$8,500	\$8,926	\$9,500	(\$1,000)	
21216-008 Office Exp.-Kitchen Supplies	\$2,250	\$1,412	\$3,000	(\$750)	
21216-014 Office Exp.-ADT Security	\$600	\$549	\$1,400	(\$800)	
21216-015 Office Exp.-Newsletter (incl.postage)	\$5,000	\$340	\$2,000	\$3,000	
	\$390,525	\$377,254	\$420,907	(\$30,382)	-7.78%
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$58,136	\$58,132	\$58,310	(\$174)	
21216-024 IT Dept.- Travel	\$1,200	\$1,135	\$1,200	\$0	
21216-025 IT Dept.- Training, Books, etc.	\$100	\$0	\$100	\$0	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$250	\$581	\$250	\$0	
21216-027 IT Dept.- Internet/Spam Services	\$4,500	\$3,893	\$4,500	\$0	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$2,275	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	
21216-030 IT Dept.- Software Maintenance costs	\$30,500	\$29,385	\$33,000	(\$2,500)	
21216-031 IT Dept.- Cell Phone	\$6,500	\$6,142	\$7,000	(\$500)	
21216-032 IT Dept.-AMA Website	\$3,500	\$3,389	\$3,500	\$0	
21216-033 IT Dept.-Translation	\$1,000	\$5,766	\$3,000	(\$2,000)	
21216-034 IT Dept.- Phones & Fax	\$6,000	\$6,711	\$6,000	\$0	
21216-036 IT Dept. - Online Promotion and branding	\$500	\$0	\$500	\$0	
21216-037 IT Dept. - Video Editing Costs	\$500	\$241	\$500	\$0	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$12,000	\$7,429	\$9,000	\$3,000	
	\$128,686	\$125,080	\$130,860	(\$2,174)	-1.69%

**2021-2022 DRAFT
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	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EMPLOYEE BENEFITS					
21219-001 Employee Benefits -CPP Expense	\$52,000	\$51,503	\$59,500	(\$7,500)	
21219-002 Employee Benefits -EI Expense	\$23,000	\$21,689	\$26,000	(\$3,000)	
21219-003 Employee Benefits -Pension Plan	\$58,000	\$57,062	\$64,000	(\$6,000)	
21219-004 Employee Benefits -Group Insurance & Medical	\$45,000	\$39,234	\$38,500	\$6,500	
21219-005 Employee Benefits -Workers Compensation	\$17,000	\$16,862	\$21,000	(\$4,000)	
21219-006-Employee Benefits -Employee Assistance Program	\$1,000	\$828	\$1,000	\$0	
21219-007-Employee Benefits -Other	\$4,000	\$3,600	\$4,000	\$0	
21219-008-Employee Benefits -Workplace Wellness	\$4,000	\$3,985	\$4,000	\$0	
	\$204,000	\$194,763	\$218,000	(\$14,000)	-6.86%
FINANCIAL AUDIT					
21225-000 Audit Fees	\$23,000	\$23,640	\$24,000	(\$1,000)	
	\$23,000	\$23,640	\$24,000	(\$1,000)	-4.35%
TAXATION					
21241-000 Finance Officer - Salary	\$50,248	\$50,244	\$50,399	(\$151)	
21241-001 Tax Collector - Salary	\$44,500	\$44,460	\$47,000	(\$2,500)	
21241-002 Title Searches & Survey Expenses	\$500	\$0	\$500	\$0	
21241-003 Tax Sale Expenses	\$750	(\$5,617)	\$750	\$0	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$13,000	\$13,211	\$13,000	\$0	
21243-001 Tax Rebates-Exemptions Granted	\$18,300	\$18,182	\$17,600	\$700	
21243-002 Write-Offs and Allowances - Municipal Tax	\$12,500	\$6,080	\$12,000	\$500	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$141,000	\$140,819	\$140,600	\$400	
	\$280,798	\$267,379	\$281,849	(\$1,051)	-0.37%
COMMON OFFICE EXPENSES					
21290-001 Common Other and Meals	\$7,000	\$6,779	\$8,000	(\$1,000)	
21290-004 Photocopier Leases	\$9,900	\$9,885	\$9,900	\$0	
21290-005 Postage Meter Lease	\$2,300	\$2,252	\$2,300	\$0	
21290-006 Photocopier Usage	\$4,250	\$4,299	\$4,700	(\$450)	
21290-007 Property and Liability Insurance	\$30,000	\$31,894	\$43,000	(\$13,000)	
	\$53,450	\$55,109	\$67,900	(\$14,450)	-27.03%
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$29,000	\$18,573	\$0	\$29,000	
21910-001 Elections - Returning Officer	\$9,000	\$9,219	\$0	\$9,000	
21910-002 COVID costs - Elections	\$0	\$0	\$0	\$0	
21910-003 COVID costs - Other	\$0	\$14,861	\$5,000	(\$5,000)	
21920-000 Conventions-NSFM CAO	\$1,500	\$0	\$1,500	\$0	
21920-001 Conventions- AMA membership/conference expenses	\$1,850	\$1,616	\$3,500	(\$1,650)	
21920-002 Conventions-Tax Collectors Seminars	\$150	\$0	\$2,400	(\$2,250)	
21920-003 Conventions/Training/Workshops	\$6,500	\$4,097	\$7,000	(\$500)	
21920-007 NSFM Board meetings-AMA Past President	\$1,000	\$0	\$0	\$1,000	
21920-008 CAMA Membership/Conference	\$600	\$521	\$600	\$0	
	\$49,600	\$48,889	\$20,000	\$29,600	59.68%
GRANTS TO ORGANIZATIONS					
21950-001 Grants to organizations - Spring	\$60,000	\$55,500	\$53,000	\$7,000	
21950-003 Community Hall Grants Project	\$10,000	\$11,500	\$20,000	(\$10,000)	
21950-004 Aquatics Operating Grant	\$50,000	\$8,333	\$105,000	(\$55,000)	
21950-005 Mariners Center Operating Grant	\$118,000	\$142,137	\$175,000	(\$57,000)	
21950-008 Special Events Grants	\$8,700	\$2,000	\$4,000	\$4,700	
21950-009 Mariner's Centre - Capital	\$30,000	\$1,434	\$0	\$30,000	
21950-010 Community Grants	\$27,000	\$24,500	\$27,000	\$0	
21950-012 West Pubnico Golf & Country Club	\$0	\$0	\$0	\$0	
21950-013 CMA 2024	\$12,500	\$100,000	\$50,000	(\$37,500)	
21950-014 Societe Historique de Pubnico-Ouest	\$13,000	\$13,000	\$18,000	(\$5,000)	
21950-015 COVID-19 Support	\$25,000	\$22,426	\$8,000	\$17,000	
21950-016 Argyle Comfort Centre Improvements	\$7,500	\$5,559	\$5,000	\$2,500	
21950-017 YMCA Conditional Assessment	\$0	\$10,992	\$0	\$0	
21950-100 Grants to Organizations - Fall	\$0	\$0	\$7,000	(\$7,000)	
	\$361,700	\$397,382	\$472,000	(\$110,300)	-30.49%
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$200,047	\$200,047	\$197,187	\$2,860	
	\$200,047	\$200,047	\$197,187	\$2,860	1.43%
TOTAL GENERAL GOVERNMENT SERVICES					
	\$1,951,820	\$1,950,654	\$2,098,085	(\$146,265)	-7.49%
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$916,613	\$916,612	\$962,000	(\$45,387)	
	\$916,613	\$916,612	\$962,000	(\$45,387)	-4.95%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$103,722	\$103,722	\$102,850	\$872	
	\$103,722	\$103,722	\$102,850	\$872	0.84%
OTHER LAW ENFORCEMENT & GROUND SEARCH RESCUE					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$4,262	\$5,000	\$0	
22330-015 Prosecutorial Services	\$2,000	\$134	\$1,500	\$500	
22330-020 Ground Search and Rescue	\$4,000	\$8,800	\$6,500	(\$2,500)	
	\$11,000	\$13,196	\$13,000	\$500	4.55%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
FIRE PROTECTION- OPERATIONAL GRANTS & SUPPORT					
22420-000 Fire Depts.- Per Capita Grants	\$271,924	\$271,925	\$288,250	(\$16,326)	-6.00%
22420-001 Fire Depts.- Training Program	\$20,000	\$4,601	\$18,300	\$1,700	
22420-002 Fire Depts.- Conferences	\$0	\$0	\$0	\$0	
22420-003 Fire Depts.- Dispatch Fees	\$25,500	\$22,273	\$23,500	\$2,000	
22420-004 Fire Depts.- Airpacks (2)	\$22,000	\$21,310	\$21,000	\$1,000	
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$1,099	\$1,600	(\$50)	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Vehicle Rentals & PD	\$2,500	\$0	\$1,000	\$1,500	
22420-008 Fire Depts.- Fleet improvement policy	\$40,000	\$40,000	\$40,000	\$0	
22420-009 Fire Depts.- Medals	\$0	\$0	\$0	\$0	
22420-010 Fire Depts.- Insurance Accident/ Life	\$24,000	\$23,243	\$28,000	(\$4,000)	
22420-011 Fire Depts.- Fire Tags and Banquet	\$2,500	\$600	\$1,500	\$1,000	
22420-012 Fire Depts.- Radio License Fees	\$5,585	\$5,582	\$5,600	(\$15)	
22420-013 Fire Depts.- Radios	\$0	\$3,614	\$0	\$0	
22420-014 Fire Depts.- WCB	\$0	\$4,379	\$9,700	(\$9,700)	
22400-015 Fire Depts.- Insurance vehicle loss	\$0	\$0	\$24,799	(\$24,799)	
	\$416,059	\$398,627	\$463,749	(\$47,690)	-11.46%
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate	\$152,476	\$151,725	\$153,000	(\$524)	
22424-001 Quinan Area Rate	\$31,770	\$31,605	\$32,300	(\$530)	
22424-002 East Pubnico Area Rate	\$19,195	\$19,196	\$19,160	\$35	
22424-003 Eel Brook Area Rate	\$133,484	\$133,276	\$136,000	(\$2,516)	
22424-004 Wedgeport & District Area Rate	\$73,096	\$73,099	\$74,300	(\$1,204)	
22424-005 Islands & District Area Rate	\$22,410	\$22,292	\$22,400	\$10	
22424-006 Lake Vaughn Area Rate	\$3,933	\$3,914	\$3,900	\$33	
22424-007 Kemptville Area Rate	\$4,423	\$4,423	\$4,450	(\$27)	
	\$440,787	\$439,530	\$445,510	(\$4,723)	-1.07%
REGIONAL EMERGENCY MANAGEMENT ORGANIZATION					
22510-000 REMO Coordinators - Stipends	\$37,400	\$37,500	\$40,500	(\$3,100)	
22510-001 REMO Coordinators - Travel/Training	\$3,500	\$2,617	\$3,000	\$500	
22510-002 REMO Coordinators - Conferences	\$2,000	\$617	\$1,000	\$1,000	
22510-003 REMO Coordinators - WCB	\$600	\$798	\$600	\$0	
22512-001 REMO Comfort Center Readiness	\$0	\$0	\$2,000	(\$2,000)	
22512-002 REMO Communications (internet&radio line exp)	\$9,000	\$8,817	\$9,000	\$0	
22512-003 REMO Miscellaneous	\$2,500	\$1,614	\$1,500	\$1,000	
22512-004 REMO Exercises and Training	\$5,000	\$200	\$2,500	\$2,500	
22512-005 REMO Emergency Event Contingency	\$0	\$17,266	\$0	\$0	
22512-006 REMO Repairs - RECC	\$12,000	\$6,742	\$10,000	\$2,000	
22512-007 REMO Office Supplies	\$3,000	\$2,185	\$2,000	\$1,000	
22512-008 REMO COVID Stipends	\$0	\$12,000	\$0	\$0	
22512-009 REMO Boat/Generator Maintenance	\$1,000	\$42	\$1,000	\$0	
22512-010 REMO Licensing and Insurance	\$1,500	\$0	\$1,500	\$0	
22512-011 REMO Power	\$2,000	\$71	\$2,000	\$0	
22512-012 REMO Alertable	\$0	\$0	\$3,500	(\$3,500)	
	\$79,500	\$90,468	\$80,100	(\$600)	-0.75%
OTHER PROTECTION - FACILITIES AND WATER					
22750-001 Facilities & Water - Supervisor - Salary	\$55,550	\$56,985	\$57,673	(\$2,123)	
22750-002 Facilities & Water - Facilities Maintenance - Salary	\$53,560	\$54,445	\$53,721	(\$161)	
22750-003 Facilities & Water - Field Maintenance -Salary	\$42,500	\$42,833	\$43,500	(\$1,000)	
22750-004 Facilities & Water - Assistant Field Maintenance & 2 students	\$13,000	\$14,992	\$26,300	(\$13,300)	
22750-005 Facilities & Water - Conference & Training	\$0	\$47	\$2,750	(\$2,750)	
22750-006 Facilities & Water - Membership Dues	\$0	\$0	\$500	(\$500)	
22750-007 Facilities & Water - On Call Fee	\$0	\$0	\$3,500	(\$3,500)	
22750-008 Facilities & Water - Sidewalk Maintenance	\$4,500	\$1,692	\$3,000	\$1,500	
22750-009 Facilities & Water - Road Maintenance	\$1,500	\$1,756	\$3,000	(\$1,500)	
22750-010 Facilities & Water - Recreation Field Maintenance	\$5,975	\$3,926	\$6,000	(\$25)	
22750-011 Facilities & Water - Vehicle Operation	\$18,000	\$12,993	\$16,000	\$2,000	
22750-012 Facilities & Water - Storage Shed Maintenance	\$2,000	\$2,480	\$2,000	\$0	
22750-013 Facilities & Water - Equipment, Fuel & Maintenance	\$4,000	\$5,569	\$5,000	(\$1,000)	
22750-014 Facilities & Water - Miscellaneous	\$3,000	\$3,719	\$3,500	(\$500)	
	\$203,585	\$201,437	\$226,443	(\$22,858)	-11.23%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
OTHER PROTECTION-PUBLIC WORKS, ENFORCEMENT & INSPECTION					
22920-001 P.Insp/P.Works - Director's Salary	\$70,700	\$70,679	\$70,912	(\$212)	
22920-002 P.Insp/P.Works - Director's Travel	\$1,500	\$500	\$1,000	\$500	
22920-003 P.Insp/P.Works - Deputy Building Official Salary	\$0	\$200	\$56,500	(\$56,500)	
22920-005 P.Insp/P.Works - Building Official Salary	\$72,215	\$72,196	\$62,000	\$10,215	
22920-006 P.Insp/P.Works - Building Officials Travel	\$1,500	\$300	\$1,500	\$0	
22920-010 P.Insp/P.Works - Printing Expense	\$500	\$870	\$900	(\$400)	
22920-012 P.Insp/P.Works - Assistant to the Director -Salary	\$37,500	\$38,716	\$0	\$37,500	
22920-014 P.Insp/P.Works - Other Expense	\$2,500	\$1,152	\$2,500	\$0	
22920-015 P.Insp/P.Works - Conferences/Training	\$8,000	\$5,315	\$19,500	(\$11,500)	
22920-017 P.Insp/P.Works - Membership Dues	\$1,100	\$1,785	\$2,000	(\$900)	
22920-018 P.Insp/P.Works - General mileage	\$200	(\$42)	\$300	(\$100)	
22920-019 P.Insp/P.Works - Civic Signage Initiative	\$6,000	\$3,468	\$11,500	(\$5,500)	
22920-020 P.Insp/P.Works - Fire Inspector	\$2,500	\$373	\$44,200	(\$41,700)	
	\$204,215	\$195,512	\$272,812	(\$68,597)	-33.59%
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,445	\$29,445	\$29,445	\$0	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$250	\$179	\$200	\$50	
	\$29,695	\$29,624	\$29,645	\$50	0.17%
TOTAL PROTECTIVE SERVICES	\$2,405,176	\$2,388,728	\$2,596,109	(\$188,433)	-7.83%
TRANSPORTATION SERVICES					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$48,868	\$48,868	\$49,210	(\$342)	
	\$48,868	\$48,868	\$49,210	(\$342)	-0.70%
AIRPORT OPERATIONAL SUPPORT					
23320-000 Yarmouth Airport Corp'n.- Operating Grant	\$192,850	\$198,650	\$175,000	\$17,850	
23320-050 Yarmouth Airport Corp'n - Economic dev initiatives	\$5,000	\$0	\$0	\$5,000	
	\$197,850	\$198,650	\$175,000	\$22,850	11.55%
TOTAL TRANSPORT SERVICES	\$246,718	\$247,518	\$224,210	\$22,508	9.12%
ENVIRONMENTAL HEALTH SERVICES					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 W.Pub. Sewer - General Repairs and supplies	\$17,500	\$28,514	\$24,000	(\$6,500)	
24240-002 W.Pub. Sewer - NS Power	\$37,000	\$32,184	\$36,000	\$1,000	
24240-004 W.Pub. Sewer - Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 W.Pub. Sewer - Supplies/Misc.Exp.	\$1,500	\$2,005	\$2,000	(\$500)	
24240-006 W.Pub. Sewer - Septic Services	\$1,500	\$0	\$0	\$1,500	
24240-007 W.Pub. Sewer - Professional Development	\$1,500	\$146	\$1,000	\$500	
24240-008 W.Pub. Sewer - Polymer Solution	\$3,600	\$3,634	\$4,000	(\$400)	
24240-009 W.Pub. Sewer - Dewatering Unit Maintenance	\$0	\$0	\$1,000	(\$1,000)	
24240-010 W.Pub. Sewer - Transfer to Reserves	\$18,891	\$0	\$5,618	\$13,273	
24240-011 W.Pub. Sewer - Storage Pad Study	\$0	\$5,214	\$12,200	(\$12,200)	
24240-012 W.Pub. Sewer - New Capital & Pumps	\$25,000	\$21,065	\$33,000	(\$8,000)	
24240-013 W.Pub. Sewer - Chlorine/Lab Testing	\$2,500	\$3,298	\$3,000	(\$500)	
24240-014 W.Pub. Sewer - Liability Insurance	\$4,850	\$4,846	\$5,500	(\$650)	
24240-015 W.Pub. Sewer - Salary & On Call Fee	\$49,500	\$50,246	\$51,382	(\$1,882)	
24240-016 W.Pub. Sewer - Sludge Removal/truck	\$12,000	\$7,721	\$8,500	\$3,500	
24240-017 W.Pub. Sewer - Scada system & telephone	\$2,850	\$3,042	\$3,500	(\$650)	
24240-018 W.Pub. Sewer - Office supplies	\$750	\$230	\$500	\$250	
24240-019 W.Pub.Sewer - Waste Water Op. Empl.Benefits	\$8,200	\$7,422	\$8,500	(\$300)	
24240-020 W. Pub Sewer - Mileage/Fuel -truck	\$6,500	\$1,222	\$2,250	\$4,250	
24240-021 W. Pub Sewer -Interest Exp.	\$3,800	\$3,721	\$1,300	\$2,500	
24240-022 W. Pub Sewer -Generator Maintenance	\$750	\$0	\$0	\$750	
24240-023 W. Pub Sewer - Truck Lease	\$3,000	\$0	\$0	\$3,000	
24240-024 W. Pub Sewer - Vehicle Insurance	\$3,650	\$1,938	\$2,000	\$1,650	
	\$206,841	\$178,448	\$207,250	(\$409)	-0.20%
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Tusket Sewer -Wages	\$3,000	\$3,000	\$3,000	\$0	
24245-002 Tusket Sewer -NSP	\$8,800	\$6,923	\$8,500	\$300	
24245-003 Tusket Sewer -Communications (Scada)	\$1,500	\$2,323	\$2,500	(\$1,000)	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$1,060	\$1,061	\$1,100	(\$40)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$5,000	\$5,369	\$5,000	\$0	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$200	\$0	\$0	\$200	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$2,300	\$3,929	\$2,500	(\$200)	
24245-009 Tusket Sewer - Trans. Tusket Sewer Reserve (Cap)	\$763	\$0	\$2,667	(\$1,904)	
24245-010 Tusket Sewer - Septic Services - Residential	\$6,000	\$3,129	\$5,250	\$750	
24245-011 Tusket Sewer - Septic Services - Commercial	\$2,000	\$1,168	\$2,000	\$0	
24245-012 Tusket Sewer -Miscellaneous Expense	\$150	\$165	\$200	(\$50)	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$8,000	\$3,912	\$7,500	\$500	
24245-014 Tusket Sewer - Septic Services - Tusket Brewery	\$2,000	\$0	\$2,000	\$0	
	\$40,973	\$31,179	\$42,417	(\$1,444)	-3.52%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
WEDGEPORT SEWAGE & ONSITE TREATMENT					
24250-002 Wedgeport Sewer - Tank and Pump Maintenance	\$1,800	\$563	\$1,000	\$800	
24250-003 Wedgeport Sewer - Repairs	\$1,250	\$61	\$1,300	(\$50)	
24250-004 Wedgeport Sewer - Travel	\$500	\$500	\$420	\$80	
24250-005 Wedgeport Sewer - Wastewater Tech	\$1,500	\$1,500	\$1,500	\$0	
24250-006 Wedgeport Sewer - Pumping Services	\$1,800	\$694	\$1,800	\$0	
24250-007 Wedgeport Sewer - Sludge Removal	\$0	\$0	\$0	\$0	
24250-008 Wedgeport Sewer - Other	\$270	\$0	\$270	\$0	
	\$7,120	\$3,318	\$6,290	\$830	11.66%
WATER UTILITY - LOWER EAST PUBNICO					
24255-001 Lower E.Pub Water - Power and Pumping	\$7,000	\$2,826	\$4,500	\$2,500	
24255-003 Lower E.Pub Water - Capital and repairs	\$6,000	\$8,341	\$5,000	\$1,000	
24255-004 Lower E.Pub Water - Insurance	\$460	\$459	\$460	\$0	
24255-006 Lower E.Pub Water - Miscellaneous	\$200	\$0	\$40	\$160	
24255-007 Lower E.Pub Water - Salary & mileage	\$3,000	\$3,500	\$2,500	\$500	
	\$16,660	\$15,126	\$12,500	\$4,160	24.97%
WATER UTILITY - MIDDLE EAST PUBNICO					
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$3,986	\$4,000	\$0	
24255-017 Middle E.Pub Water - Capital, repairs & study	\$19,500	\$239	\$11,700	\$7,800	
24255-018 Middle E.Pub Water - Insurance	\$215	\$219	\$300	(\$85)	
24255-019 Middle E.Pub Water - Salary & mileage	\$7,500	\$7,500	\$8,500	(\$1,000)	
24255-020 Middle E.Pub Water - Transfer to reserves	\$0	\$0	\$5,500	(\$5,500)	
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$0	\$500	\$0	
	\$31,715	\$11,944	\$30,500	\$1,215	3.83%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$48,375	\$27,070	\$43,000	\$5,375	11.11%
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$800	(\$3,128)	\$800	\$0	
24320-001 Solid Waste - Collection Contract	\$352,000	\$351,997	\$364,000	(\$12,000)	
24320-002 Solid Waste - Recycling Fees	\$49,000	\$49,400	\$52,000	(\$3,000)	
24320-003 Solid Waste - Disposal Fees - Landfill	\$144,000	\$153,178	\$158,000	(\$14,000)	
24320-004 Solid Waste - Disposal Fees - Organics	\$70,000	\$63,862	\$67,000	\$3,000	
24320-007 Solid Waste - Advertising	\$4,000	\$2,130	\$4,000	\$0	
24320-010 Solid Waste - Spring & Fall Cleanup	\$90,000	\$71,161	\$80,000	\$10,000	
24320-050 Solid Waste - Community Clean up Program	\$22,000	\$0	\$18,000	\$4,000	
24320-060 Solid Waste - Waste Check Operational Support	\$22,000	\$21,936	\$22,000	\$0	
24320-100 Solid Waste - Compostainers	\$11,500	\$10,988	\$11,500	\$0	
24390-000 Solid Waste - Illegal Dumping Clean Up	\$10,000	\$0	\$4,000	\$6,000	
	\$775,300	\$721,524	\$781,300	(\$6,000)	-0.77%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Unsightly/Dangerous Premises	\$5,000	\$8,456	\$5,000	\$0	
	\$5,000	\$8,456	\$5,000	\$0	0.00%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,083,609	\$969,997	\$1,085,257	(\$1,648)	-0.15%
PUBLIC HEALTH SERVICES					
MEDICAL CLINIC OPERATIONS & DOCTOR RECRUITMENT					
25300-000 Harbour South Medical Clinic	\$29,500	\$27,084	\$43,000	(\$13,500)	
25300-050 AM Clarke Medical Clinic	\$32,500	\$23,799	\$33,000	(\$500)	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$28,000	\$20,510	\$24,000	\$4,000	
	\$92,500	\$73,893	\$102,500	(\$10,000)	-10.81%
TOTAL PUBLIC HEALTH SERVICES	\$92,500	\$73,893	\$102,500	(\$10,000)	-10.81%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 - Contracted Planning Services	\$8,500	\$9,626	\$12,000	(\$3,500)	
PLANNING AND ZONING - SHARED SERVICE					
26110-003 GIS Tech - Wages	\$50,222	\$50,238	\$50,373	(\$151)	
26110-005 Professional and legal	\$750	\$0	\$750	\$0	
26110-006 Employee benefits	\$9,500	\$9,922	\$9,600	(\$100)	
26110-007 Mileage and meeting costs	\$1,400	\$1,392	\$1,400	\$0	
26110-008 Conferences/workshops & memberships	\$1,500	\$1,933	\$2,500	(\$1,000)	
26110-009 Office supplies, postage and equipment	\$900	\$900	\$900	\$0	
26110-010 Telephone and communication	\$1,000	\$446	\$850	\$150	
26110-011 Software, license and IT	\$2,700	\$1,880	\$2,900	(\$200)	
26110-012 Computer equipment	\$1,000	\$0	\$1,000	\$0	
26110-013 Rental and admin fees	\$3,000	\$3,000	\$3,000	\$0	
26110-014 Other	\$328	\$500	\$504	(\$176)	
26110-015 Drone insurance and other expenses	\$1,700	\$0	\$1,700	\$0	
	\$74,000	\$70,211	\$75,477	(\$1,477)	-2.00%
MUNICIPAL INNOVATION - TRI-CO PLANNING					
26110-020 MIP - Consultant	\$0	\$0	\$50,000	(\$50,000)	
26110-021 MIP - Legal and agreement costs	\$0	\$0	\$10,000	(\$10,000)	
26110-022 MIP - Planning costs - policy scan and alignment	\$0	\$0	\$18,000	(\$18,000)	
26110-023 MIP - Other	\$0	\$0	\$2,000	(\$2,000)	
	\$0	\$0	\$80,000	(\$80,000)	#DIV/0!
TOTAL PLANNING AND ZONING SERVICES	\$82,500	\$79,837	\$167,477	(\$84,977)	-103.00%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$56,000	\$55,892	\$56,168	(\$168)	
26220-002 Comm Dev Officer - Travel	\$2,000	\$334	\$750	\$1,250	
26220-005 Comm Dev Officer - Training, Conference and Membership	\$2,200	\$291	\$1,750	\$450	
26220-006 Comm Dev Officer - Scholarship Initiative	\$1,000	\$1,000	\$2,000	(\$1,000)	
26220-007 Comm Dev Officer - Meetings and info sessions	\$1,500	\$330	\$750	\$750	
26220-008 Comm Dev Officer - Aquaculture	\$0	\$0	\$3,000	(\$3,000)	
26220-009 Comm Dev Officer - Small Community Projects	\$2,800	\$2,598	\$3,000	(\$200)	
	\$65,500	\$60,445	\$67,418	(\$1,918)	-2.93%
TOTAL COMMUNITY DEVELOPMENT	\$65,500	\$60,445	\$67,418	(\$1,918)	-2.93%
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Regional Housing Authority Deficit	\$27,000	\$33,000	\$45,000	(\$18,000)	
26310-007 Solar West Pubnico Fire Hall - Lease expense	\$1,500	\$1,000	\$1,000	\$500	
26310-008 Solar West Pubnico Fire Hall - Utilities	\$500	\$0	\$0	\$500	
26310-010 Strategic planning initiatives	\$5,000	\$12,225	\$72,000	(\$67,000)	
26310-012 Solar West Pubnico Treatment Plant - Utilities	\$500	\$0	\$0	\$500	
26310-014 Western Regional Enterprise Network	\$43,752	\$43,752	\$43,883	(\$131)	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$0	\$0	\$0	\$0	
	\$78,252	\$89,976	\$161,883	(\$83,631)	-106.87%
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights - Tusket & Wedgeport	\$800	\$512	\$1,000	(\$200)	
26690-002 Tusket Business Park - Maintenance & Other	\$2,000	\$0	\$1,500	\$500	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,500	\$0	\$1,000	\$500	
26690-004 Gain/Loss on sale of land	\$1,000	\$0	\$0	\$1,000	
	\$5,300	\$512	\$3,500	\$1,800	33.96%
SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$55,702	\$55,698	\$55,869	(\$167)	
26800-002 Senior Safety - Vehicle & Travel	\$1,000	\$701	\$1,000	\$0	
26800-003 Senior Safety - Office Supplies & Cell phone	\$0	\$0	\$500	(\$500)	
26800-004 Senior Safety - Conference & training	\$100	\$0	\$100	\$0	
	\$56,802	\$56,399	\$57,469	(\$667)	-1.17%
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Tourism - Contribution to YASTA - Operating	\$67,250	\$67,250	\$67,250	\$0	
26900-109 Tourism - Contribution to YASTA - Projects	\$10,500	\$10,500	\$10,500	\$0	
26900-110 Tourism - Starlight	\$0	\$0	\$2,000	(\$2,000)	
26900-118 Tourism - Business/tourism signage initiative	\$3,000	\$1,422	\$2,500	\$500	
26900-130 Tourism - Misc Argyle (Experiences)	\$2,000	\$0	\$1,000	\$1,000	
26910-001 Tourism - Advertising (local)	\$4,000	\$1,944	\$3,000	\$1,000	
	\$86,750	\$81,116	\$86,250	\$500	0.58%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$375,104	\$368,286	\$543,997	(\$168,893)	-45.03%

**2021-2022 DRAFT
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	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
RECREATION & CULTURAL SERVICES					
RECREATION SERVICES					
27110-001 Recreation - Director of Programming & Active Living Salary	\$58,075	\$58,059	\$58,249	(\$174)	
27110-002 Recreation - Director of Programming & Active Living Travel	\$2,500	\$1,837	\$2,500	\$0	
27110-003 Recreation - Director of Recreation Services' Salary	\$60,000	\$47,306	\$63,000	(\$3,000)	
27110-004 Recreation - Director of Recreation Services' Travel	\$2,000	\$1,223	\$2,000	\$0	
27111-003 Recreation - Summer Student Wages	\$26,634	\$30,965	\$78,913	(\$52,279)	
27111-004 Recreation - Casual Employee Travel	\$1,500	\$770	\$1,500	\$0	
27111-005 Recreation - Gym Supervisors Wages	\$3,000	\$0	\$1,500	\$1,500	
27111-006 Recreation - Casual Employee Training	\$1,000	\$162	\$1,000	\$0	
27112-001 Recreation - Senior Programs	\$3,300	\$2,950	\$6,600	(\$3,300)	
27112-002 Recreation - Active Communities Initiatives	\$8,600	\$9,332	\$15,457	(\$6,857)	
27112-003 Recreation - Program Expenses	\$7,650	\$7,796	\$12,520	(\$4,870)	
27112-004 Recreation - Commission Expenses.	\$600	\$70	\$500	\$100	
27112-005 Recreation - Capital Equipment for Programs	\$1,500	\$1,919	\$1,500	\$0	
27112-006 Recreation - Repairs and Capital Projects	\$15,011	\$12,215	\$43,000	(\$27,989)	
27112-007 Recreation - Day Camps Expenses	\$0	\$0	\$5,000	(\$5,000)	
27112-008 Recreation - Director of Programming Prof. Development	\$1,500	\$41	\$1,000	\$500	
27112-009 Recreation - Miscellaneous Expenses	\$500	\$485	\$500	\$0	
27112-010 Recreation - Director of Rec. Services Prof Development	\$2,000	\$41	\$1,000	\$1,000	
27112-011 Recreation - Memberships	\$850	\$815	\$850	\$0	
27112-012 Recreation - Volunteer Banquet Celebrations	\$3,400	\$2,193	\$2,650	\$750	
27112-013 Recreation - Active Transportation	\$1,000	\$913	\$1,000	\$0	
27112-014 Recreation - Kids First Fund	\$1,500	\$200	\$1,500	\$0	
27112-015 Recreation - Teen Program	\$0	\$0	\$2,840	(\$2,840)	
27112-016 Recreation - Meeting Expenses	\$300	\$0	\$300	\$0	
27112-018 Recreation - Leadership Development	\$1,000	\$0	\$1,000	\$0	
27112-019 Recreation - Promotion	\$1,000	\$357	\$1,000	\$0	
27112-116 Recreation - School Sport Support	\$1,200	\$800	\$1,200	\$0	
	\$205,620	\$180,448	\$308,079	(\$102,459)	-49.83%
CULTURAL BUILDINGS & FACILITIES					
PUBNICO LIBRARY					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$5,500	\$5,280	\$6,000	(\$500)	
27250-002 Pubnico Library - Furnace Oil	\$8,000	\$5,599	\$7,500	\$500	
27250-003 Pubnico Library - NSP	\$1,800	\$1,119	\$1,800	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$388	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$1,500	\$2,052	\$1,500	\$0	
27250-006 Pubnico Library - Insurance	\$2,090	\$2,088	\$2,200	(\$110)	
27250-007 Pubnico Library - Supplies	\$610	\$369	\$610	\$0	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$187	\$200	\$0	
	\$20,200	\$17,082	\$20,310	(\$110)	-0.54%
COURTHOUSE & ARCHIVES					
27290-000 Courthouse - Summer Tourguides Wages	\$8,000	\$1,994	\$8,000	\$0	
27290-001 Courthouse - Telephone	\$1,600	\$1,542	\$1,600	\$0	
27290-002 Courthouse - NS Power	\$6,500	\$6,054	\$6,500	\$0	
27290-003 Courthouse - Office Supplies	\$2,000	\$1,991	\$2,250	(\$250)	
27290-004 Courthouse - Repairs & Maintenance	\$12,000	\$3,248	\$12,000	\$0	
27290-005 Courthouse - Fall Tourguide Wages	\$5,000	\$6,473	\$5,000	\$0	
27290-007 Courthouse - Membership Dues	\$1,300	\$1,096	\$1,300	\$0	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$500	\$604	\$600	(\$100)	
27290-009 Courthouse - Archivist - Salary	\$45,000	\$44,946	\$3,750	\$41,250	
27290-010 Courthouse - Staff Travel	\$600	\$437	\$700	(\$100)	
27290-011 Courthouse - Staff Conferences & Training	\$2,000	\$782	\$2,500	(\$500)	
27290-012 Courthouse - Books & Periodicals	\$1,000	\$420	\$1,000	\$0	
27290-013 Courthouse - Research Assistant	\$0	\$864	\$43,500	(\$43,500)	
27290-014 Courthouse - Advertising	\$2,500	(\$635)	\$2,500	\$0	
27290-017 Courthouse - Internet Services	\$250	\$315	\$2,250	(\$2,000)	
27290-018 Courthouse - Kitchen Expenses	\$400	\$396	\$425	(\$25)	
27290-019 Courthouse - Furnace Oil	\$0	\$0	\$0	\$0	
27290-021 Courthouse - Cleaning Services	\$1,700	\$1,156	\$1,500	\$200	
27290-022 Courthouse - Security	\$675	\$597	\$675	\$0	
27290-023 Courthouse - Public Programming	\$2,500	\$1,446	\$3,000	(\$500)	
27290-024 Courthouse - Postage	\$300	\$76	\$250	\$50	
27290-025 Courthouse - Preservation supplies	\$3,000	\$727	\$2,000	\$1,000	
27290-026 Courthouse - Heritage Development Officer - Salary	\$50,500	\$50,473	\$52,000	(\$1,500)	
27290-027 Courthouse - Insurance	\$2,865	\$2,864	\$3,200	(\$335)	
	\$150,190	\$127,865	\$156,500	(\$6,310)	-4.20%
REGIONAL LIBRARY					
27590-050 Western Counties Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$54,013	\$54,013	\$54,013	\$0	0.00%
TOTAL RECREATION & CULTURAL SERVICES	\$430,023	\$379,408	\$538,902	(\$108,879)	-25.32%

**2021-2022 DRAFT
Operating Budget**

	<u>2020-2021</u> <u>BUDGET</u>	<u>2020-2021</u> <u>ACTUALS</u>	<u>2021-2022</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,630,968	\$1,630,968	\$1,659,600	(\$28,632)	
TOTAL EDUCATION	\$1,630,968	\$1,630,968	\$1,659,600	(\$28,632)	-1.76%
TRANSFERS TO RESERVES AND OWN FUNDS					
28221-001 Transfer to Capital Reserve	\$135,000	\$310,000	\$150,000	(\$15,000)	
28221-004 Transfer to TCA - JE Hatfield Storage	\$0	\$7,472	\$0	\$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	\$127,272	\$127,273	(\$1)	
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	
	\$262,272	\$444,744	\$277,273	(\$15,001)	-5.72%
TOTAL TRANSFERS	\$262,272	\$444,744	\$277,273	(\$15,001)	-5.72%
TOTAL EXPENDITURES	\$8,478,190	\$8,454,195	\$9,125,933	(\$645,244)	-7.61%