

FINANCIAL REPORT AT MARCH 31, 2023

REVENUES	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
TAXES				
Residential	\$5,344,000	\$5,344,000	\$5,352,774	\$8,774
Commercial (Regular)	\$1,210,000	\$1,210,000	\$1,210,746	\$746
Commercial (Seasonal Businesses)	\$10,275	\$10,275	\$10,279	\$4
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$218,315	\$218,315	\$218,911	\$596
Resource	\$401,477	\$401,477	\$400,271	(\$1,206)
Resource (Recreation)	\$13,650	\$13,650	\$14,339	\$689
Forestry Acreage	\$10,518	\$10,518	\$10,515	(\$4)
	\$7,208,235	\$7,208,235	\$7,217,835	\$9,600
Fire Area Rates	\$479,991	\$479,991	\$480,241	\$250
Other Area Rates	\$319,387	\$319,387	\$307,087	(\$12,300)
	\$799,378	\$799,378	\$787,328	(\$12,050)
Aliant Telecom	\$32,992	\$32,992	\$33,345	\$353
Nova Scotia Power	\$27,790	\$27,790	\$27,790	\$0
HST Rebate	\$17,000	\$17,000	\$37,201	\$20,201
Deed Transfer Tax	\$240,000	\$240,000	\$307,013	\$67,013
	\$317,782	\$317,782	\$405,349	\$87,567
TOTAL TAXATION REVENUE	\$8,325,395	\$8,325,395	\$8,410,512	\$85,117
GRANTS IN LIEU OF TAXES				
Federal Government	\$10,750	\$10,750	\$11,199	\$449
Provincial Government	\$176,948	\$176,948	\$185,987	\$9,039
	\$187,698	\$187,698	\$197,186	\$9,488
SERVICES PROVIDED TO OTHER GOVTS.				
Local Government	\$112,294	\$112,294	\$101,364	(\$10,930)
SALES OF SERVICES				
Sale of Electricity	\$76,000	\$76,000	\$74,354	(\$1,646)
REVENUE FROM OWN SOURCES				
Licenses & Permits	\$18,700	\$18,700	\$19,264	\$564
Fines	\$2,500	\$2,500	\$3,273	\$773
Rentals & Leases	\$3,000	\$3,000	\$3,000	\$0
Return on Investments	\$82,600	\$82,600	\$106,834	\$24,234
Penalties & Interest on Taxes	\$68,400	\$68,400	\$81,887	\$13,487
Other Extraordinary Revenue	\$92,195	\$92,195	\$96,626	\$4,431
Miscellaneous Revenue	\$1,504	\$1,504	\$1,201	(\$303)
	\$268,899	\$268,899	\$312,084	\$43,185
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Provincial Government	\$161,723	\$161,723	\$161,723	\$0
	\$161,723	\$161,723	\$161,723	\$0
CONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Federal Government	\$7,979	\$7,979	\$20,852	\$12,873
Provincial Government	\$139,711	\$139,711	\$119,202	(\$20,509)
	\$147,690	\$147,690	\$140,055	(\$7,635)
TRANSFERS FROM OWN RESERVES				
	\$412,491	\$412,491	\$318,191	(\$94,300)
Non Rate Revenue	\$2,736,713	\$2,736,713	\$2,751,678	\$14,965
TOTAL REVENUES	\$9,692,190	\$9,692,190	\$9,715,470	\$23,280

FINANCIAL REPORT AT MARCH 31, 2023

EXPENDITURES	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
LEGISLATIVE				
Legislative - Council	\$266,427	\$266,427	\$260,268	\$6,159
GENERAL GOVERNMENT SERVICES				
Administration and CAO	\$454,525	\$454,525	\$430,423	\$24,102
Interest on Debt	\$123,515	\$123,515	\$124,883	(\$1,368)
Finance	\$436,627	\$436,627	\$426,303	\$10,324
Financial Audit	\$26,000	\$26,000	\$35,027	(\$9,027)
Taxation	\$183,800	\$183,800	\$176,254	\$7,546
Common Office Expense	\$158,900	\$158,900	\$148,315	\$10,585
Conferences and Memberships & Training	\$23,850	\$23,850	\$16,339	\$7,511
Grants to organizations	\$473,000	\$473,000	\$458,312	\$14,688
Assessment Recovery Costs-PVSC	\$193,900	\$193,900	\$193,885	\$15
	\$2,074,117	\$2,074,117	\$2,009,740	\$70,536
PROTECTIVE SERVICES				
Police Protection	\$1,069,000	\$1,069,000	\$1,067,886	\$1,114
Transfer to Correctional Services	\$102,000	\$102,000	\$101,836	\$164
Law Enforcement - DNA costs	\$12,500	\$12,500	\$12,802	(\$302)
Fire Protection - Operational Grants & Support	\$496,850	\$496,850	\$469,623	\$27,227
Fire Protection Area Rates	\$479,991	\$479,991	\$480,126	(\$135)
Regional Emergency Management Organization	\$82,544	\$82,544	\$68,442	\$14,102
Other Protection - Operational Services	\$331,956	\$331,956	\$310,107	\$21,849
Other Protection - Protective Services	\$238,270	\$238,270	\$228,317	\$9,953
Animal Control	\$29,645	\$29,645	\$29,699	(\$54)
GIS	\$77,538	\$77,538	\$71,479	\$6,059
Senior Safety	\$63,560	\$63,560	\$64,278	(\$718)
	\$2,983,854	\$2,983,854	\$2,904,596	\$73,916
TRANSPORTATION SERVICES				
Road Transport and Active Transportation	\$68,672	\$68,672	\$51,698	\$16,974
Air Operational Support	\$196,000	\$196,000	\$195,750	\$250
	\$264,672	\$264,672	\$247,448	\$17,224
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection & Disposal-(West Pubnico)	\$269,031	\$269,031	\$255,263	\$13,768
Sewage Collection & Disposal-(Tusket)	\$54,166	\$54,166	\$46,018	\$8,148
Sewage Collection & Disposal-(Wedgeport)	\$11,690	\$11,690	\$7,957	\$3,733
East Pubnico Water Utilities	\$55,500	\$55,500	\$47,081	\$8,419
	\$390,387	\$390,387	\$356,319	\$34,068
Garbage Collection & Disposal	\$767,000	\$767,000	\$739,769	\$27,231
Other - Unightly & Dangerous Premises	\$4,000	\$4,000	\$1,348	\$2,652
	\$771,000	\$771,000	\$741,117	\$29,883
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,161,387	\$1,161,387	\$1,097,436	\$63,951
PUBLIC HEALTH SERVICES				
Medical Clinic Operations & Doctor Recruitment	\$95,697	\$95,697	\$44,884	\$50,813
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	\$26,000	\$26,000	\$29,419	(\$3,419)
Community Development	\$34,450	\$34,450	\$18,594	\$15,856
Economic Development and Housing	\$123,883	\$123,883	\$120,820	\$3,063
Business & Residential Parks	\$3,250	\$3,250	\$623	\$2,627
Regional and Local Tourism Support	\$90,950	\$90,950	\$99,615	(\$8,665)
	\$278,533	\$278,533	\$269,070	\$9,463
RECREATION & CULTURAL SERVICES				
Recreation and Active Living	\$311,575	\$311,575	\$272,932	\$38,643
Cultural Bldg & Facilities-Pubnico Library	\$23,050	\$23,050	\$22,529	\$521
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$158,009	\$158,009	\$142,869	\$15,140
Regional Library	\$63,900	\$63,900	\$63,900	\$0
	\$556,534	\$556,534	\$502,229	\$54,305
EDUCATION				
Tri-County Regional School Board Operations	\$1,683,278	\$1,683,278	\$1,683,277	\$0

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
TRANSFERS				
Transfers to Reserves & own funds	\$327,691	\$327,691	\$327,691	\$0
TOTAL EXPENDITURES	\$9,692,190	\$9,692,190	\$9,346,640	\$340,208
REVENUES	\$9,692,190	\$9,692,190	\$9,715,470	\$23,280
EXPENDITURES	\$9,692,190	\$9,692,190	\$9,346,640	\$340,208
SURPLUS	\$0	\$0	\$368,830	\$363,488

Unrestricted Surplus as at March 31, 2023	\$368,830
<i>less Wedgeport Sewer Surplus</i>	\$2,534
<i>less West Pub.Sewer Surplus</i>	\$15,453
<i>less Tusket Sewer Surplus (deficit)</i>	\$131
<i>less Middle / Lower East Pubnico Water Utility Surplus</i>	\$3,279
Operating Fund Surplus	\$347,433

NOTES:

A = ACTUALS to Mar 31, 2023

E = ESTIMATED Amount by using the Budgeted Amount

P = PRORATED Amount -Total Paid for the full year & prorated for 12 months-to Mar 31, 2023

FINANCIAL REPORT AT MARCH 31, 2023

<u>REVENUES</u>	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$5,344,000	\$5,344,000	\$5,352,774	\$8,774	A
11121-000 Commercial Property Tax	\$1,210,000	\$1,210,000	\$1,210,746	\$746	A
11121-000 Comm.(Seasonal Businesses @ 75% of tax rate)	\$10,275	\$10,275	\$10,279	\$4	A
11122-000 Comm.(Special Tax Agreement/Legislation)	\$192,315	\$192,315	\$192,314	(\$1)	A
11122-100 Comm. (Special Municipal Tax Agreement)	\$26,000	\$26,000	\$26,597	\$597	A
11151-000 Resource Property Tax	\$401,477	\$401,477	\$400,271	(\$1,206)	A
11152-000 Resource Recr. Property Tax	\$13,650	\$13,650	\$14,339	\$689	A
11153-000 Forest Acreage <50,000	\$10,486	\$10,486	\$10,482	(\$4)	A
11154-000 Forest Acreage >50,000	\$32	\$32	\$32	\$0	A
	\$7,208,235	\$7,208,235	\$7,217,835	\$9,600	
FIRE RATES					
11182-001 Quinan Area Rate	\$35,135	\$35,135	\$35,121	(\$14)	A
11182-002 West Pubnico Area Rate	\$161,750	\$161,750	\$161,888	\$138	A
11182-003 East Pubnico Area	\$19,888	\$19,888	\$19,882	(\$6)	A
11182-004 Islands & District Area Rate	\$26,836	\$26,836	\$26,836	(\$0)	A
11182-005 Lake Vaughn Area Rate	\$4,496	\$4,496	\$4,496	\$0	A
11182-006 Eel Brook Area Rate	\$148,410	\$148,410	\$148,581	\$171	A
11182-007 Wedgeport & District Area Rate	\$78,690	\$78,690	\$78,690	(\$0)	A
11182-008 East Kemptville Area Rate	\$4,786	\$4,786	\$4,748	(\$38)	A
	\$479,991	\$479,991	\$480,241	\$250	
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Operating Levy	\$209,031	\$209,031	\$212,032	\$3,001	A
11291-050 Tusket Sewer Tax Operating Levy	\$43,566	\$43,566	\$43,968	\$402	A
11291-075 Wedgeport Sewer - Operating Levy	\$8,190	\$8,190	\$8,190	\$0	A
11292-000 Lower East Pub. Water Operating Fees	\$16,000	\$16,000	\$11,706	(\$4,294)	A
11292-001 Middle East Pub. Water Operating Fees	\$27,000	\$27,000	\$31,191	\$4,191	A
11292-002 King's Lake Road Maintenance Fee	\$15,600	\$15,600	\$0	(\$15,600)	A
	\$319,387	\$319,387	\$307,087	(\$12,300)	
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$32,992	\$32,992	\$33,345	\$353	P
11430-000 Nova Scotia Power-GIL of Taxes	\$27,790	\$27,790	\$27,790	\$0	A
11431-000 HST Offset Program	\$17,000	\$17,000	\$37,201	\$20,201	A
	\$77,782	\$77,782	\$98,336	\$20,554	
OTHER TAXES					
11920-005 Deed Transfer Tax	\$240,000	\$240,000	\$307,013	\$67,013	A
	\$240,000	\$240,000	\$307,013	\$67,013	
TOTAL TAXES					
	\$8,325,395	\$8,325,395	\$8,410,512	\$85,117	
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,450	\$5,450	\$5,802	\$352	A
12110-001 Federal Govt. Agencies- Post Offices	\$5,300	\$5,300	\$5,397	\$97	A
	\$10,750	\$10,750	\$11,199	\$449	
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$27,000	\$27,000	\$27,000	\$0	A
12310-100 Wind Farm Subsidy	\$34,445	\$34,445	\$34,445	\$0	A
12320-000 Crown Timber Forest	\$104,853	\$104,853	\$104,980	\$127	A
12330-000 Fire Protection	\$8,350	\$8,350	\$8,346	(\$4)	A
12340-000 Conservation Tax Exemption	\$2,300	\$2,300	\$11,216	\$8,916	A
	\$176,948	\$176,948	\$185,987	\$9,039	
TOTAL GRANTS IN LIEU					
	\$187,698	\$187,698	\$197,186	\$9,488	

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - DPC	\$38,769	\$38,769	\$35,739	(\$3,030)	A
13353-105 Service Recovery - Maintenance	\$0	\$0	\$0	\$0	A
13353-110 Service Recovery - CAO Airport Corp	\$0	\$0	\$0	\$0	A
13353-115 Service Recovery - REMO	\$55,775	\$55,775	\$46,233	(\$9,542)	A
13353-125 Service Recovery - IT Services	\$13,500	\$13,500	\$15,000	\$1,500	A
13353-150 Service Recovery - WREN bookkeeping	\$3,000	\$3,000	\$3,000	\$0	A
13353-175 Service Recovery - Drone	\$0	\$0	\$0	\$0	A
13353-200 Service Recovery - Inspection Services	\$0	\$0	\$142	\$142	A
13353-225 Service Recovery - Community Development	\$0	\$0	\$0	\$0	A
13353-250 Service Recovery - Administrative Services-Senior Safety	\$1,250	\$1,250	\$1,250	\$0	A
TOTAL SERV.PROVIDED LOCAL GOVT	\$112,294	\$112,294	\$101,364	(\$10,930)	
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net Income - Wellington Turbines	\$53,000	\$53,000	\$43,102	(\$9,898)	P
14110-200 Solar Revenue-West Pubnico Fire Hall	\$15,000	\$15,000	\$17,111	\$2,111	A
14110-300 Solar Revenue-West Pubnico Treatment Plant	\$7,000	\$7,000	\$7,878	\$878	A
14110-400 Solar Revenue-East Pubnico Willett Road	\$1,000	\$1,000	\$6,264	\$5,264	A
TOTAL SALES OF SERVICES	\$76,000	\$76,000	\$74,354	(\$1,646)	
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$200	\$200	\$540	\$340	A
15110-003 Building Permits	\$14,500	\$14,500	\$9,669	(\$4,831)	A
15110-004 Tax Certificates	\$500	\$500	\$1,475	\$975	A
15110-006 Subdivision Fees	\$3,500	\$3,500	\$5,400	\$1,900	A
15110-007 Transient Vendor License	\$0	\$0	\$700	\$700	A
15110-008 Civic signs & Posts	\$0	\$0	\$1,480	\$1,480	A
	\$18,700	\$18,700	\$19,264	\$564	
FINES					
15210-001 Fines	\$2,500	\$2,500	\$3,273	\$773	A
	\$2,500	\$2,500	\$3,273	\$773	
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$3,000	\$3,000	\$3,000	\$0	A
	\$3,000	\$3,000	\$3,000	\$0	
RETURNS ON INVESTMENTS					
15510-000 INTEREST-on Investments -(Current Acct.)	\$62,000	\$62,000	\$76,386	\$14,386	A
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$1,500	\$1,500	\$327	(\$1,173)	A
15510-015 INTEREST-on Pubnico Capital	\$4,000	\$4,000	\$3,212	(\$788)	A
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$4,200	\$4,200	\$2,750	(\$1,450)	A
15510-025 INTEREST-on East Pubnico Water Utility	\$3,000	\$3,000	\$4,963	\$1,963	A
15510-030 INTEREST-on Wedgeport Capital Loan	\$1,700	\$1,700	\$1,795	\$95	A
15510-031 INTEREST on COVID Tax Deferral Loan	\$0	\$0	\$0	\$0	A
15590-000 INTEREST-on Tax Sale Surplus	\$6,200	\$6,200	\$17,400	\$11,200	A
	\$82,600	\$82,600	\$106,834	\$24,234	
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$56,000	\$56,000	\$64,940	\$8,940	A
15610-002 Accrual - Pubnico Sewer Taxes	\$500	\$500	\$2,144	\$1,644	A
15610-003 Accrual - Tusket Sewer Taxes	\$1,100	\$1,100	\$1,181	\$81	A
15610-004 Accrual - Water lending	\$10,500	\$10,500	\$12,989	\$2,489	A
15610-005 Accrual - Wedgeport Sewer	\$300	\$300	\$506	\$206	A
15610-006 Accrual- Dangerous & Unsightly Principal & interest	\$0	\$0	\$101	\$101	A
15610-007 Accrual- Property Tax Financing loan	\$0	\$0	\$25	\$25	A
	\$68,400	\$68,400	\$81,887	\$13,487	

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	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery - Track & Field	\$2,200	\$2,200	\$3,250	\$1,050	A
15710-003 Argyle His. Society- Wage Recovery	\$10,000	\$10,000	\$10,000	\$0	A
15710-004 Tourism Signage Initiative Revenue	\$1,500	\$1,500	\$1,680	\$180	A
15710-006 Recr.Programs (refund-user fees)	\$6,000	\$6,000	\$4,034	(\$1,966)	A
15710-007 Recr.Day Camps (Refunds-User Fees)	\$34,000	\$34,000	\$36,701	\$2,701	A
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$1,000	\$0	(\$1,000)	A
15710-009 Tusket Sewer Hook-ups	\$1,000	\$1,000	\$1,000	\$0	A
15710-010 Tusket Sewer Administration Fee (Recovery)	\$7,000	\$7,000	\$7,000	\$0	A
15710-011 Recreation Teen Program	\$2,400	\$2,400	\$707	(\$1,693)	A
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$15,000	\$15,000	\$15,000	\$0	A
15710-013 AMA Wellness Grant	\$0	\$0	\$550	\$550	A
15710-015 Veterans Banner Project	\$0	\$0	\$0	\$0	A
15710-017 Recreation Misc Revenue	\$8,345	\$8,345	\$13,404	\$5,059	A
15710-021 Wedgeport Sewer Admin Fee (Recovery)	\$3,000	\$3,000	\$2,500	(\$500)	A
15750-000 Refunds-Unsightly Premises	\$0	\$0	\$0	\$0	A
15785-000 HST Rebate- Mileage/Travel Conference Claims	\$750	\$750	\$800	\$50	A
	\$92,195	\$92,195	\$96,626	\$4,431	
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$400	\$400	\$243	(\$157)	A
15990-001 Cash Over-\$USA Exchange	\$0	\$0	(\$146)	(\$146)	A
15990-002 Election Deposits	\$0	\$0	\$0	\$0	A
15990-004 Misc Revenue - Black Pond Road	\$1,104	\$1,104	\$1,104	\$0	A
	\$1,504	\$1,504	\$1,201	(\$303)	
TOTAL REVENUE-OWN SOURCES	\$268,899	\$457,193	\$487,803	\$30,610	
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Municipal Capacity Grant	\$154,923	\$154,923	\$154,923	\$0	A
16286-000 Farm Acreage	\$6,800	\$6,800	\$6,800	\$0	A
	\$161,723	\$161,723	\$161,723	\$0	
TOTAL UNCONDITIONAL TRANSFERS	\$161,723	\$161,723	\$161,723	\$0	
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Works Program - (Recreation Casual)	\$7,979	\$7,979	\$20,852	\$12,873	A
	\$7,979	\$7,979	\$20,852	\$12,873	
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,850	\$2,850	\$2,817	(\$33)	A
17530-000 Translation grant	\$0	\$0	\$0	\$0	A
17530-001 Active Living - Thrive and other Grants	\$15,476	\$15,476	\$15,000	(\$476)	A
17530-002 Recreation Infrastructure Revenue	\$20,000	\$20,000	\$0	(\$20,000)	A
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	A
17530-004 Aquaculture Investment Readiness	\$0	\$0	\$0	\$0	A
17530-005 COVID safe restart funding	\$65,000	\$65,000	\$65,000	\$0	A
17530-006 Active Transportation	\$0	\$0	\$0	\$0	A
17530-007 Senior Safety Grant (Crime Prevention)	\$11,385	\$11,385	\$11,385	(\$0)	A
17530-009 Municipal Contribution-MIP	\$0	\$0	\$0	\$0	A
17530-010 Provincial Contribution - MIP	\$0	\$0	\$0	\$0	A
17530-011 Senior Safety Grant - COVID funding	\$0	\$0	\$0	\$0	A
	\$139,711	\$139,711	\$119,202	(\$20,509)	
TOTAL CONDITIONAL TRANSFERS	\$147,690	\$147,690	\$140,055	(\$7,635)	
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	A
19200-001 Transfer from Operating Reserve Fund	\$75,000	\$75,000	\$0	(\$75,000)	A
19200-002 Transfer from Capital Reserve Fund	\$277,691	\$277,691	\$277,691	\$0	A
19200-003 Transfer from East Pubnico Water Utility Fund	\$10,000	\$10,000	\$2,500	(\$7,500)	A
19200-004 Transfer from West Pubnico Wastewater	\$38,000	\$38,000	\$38,000	\$0	A
19200-005 Transfer from Wedgeport Wastewater	\$3,300	\$3,300	\$0	(\$3,300)	A
19200-006 Transfer from Tusket Wastewater	\$8,500	\$8,500	\$0	(\$8,500)	A
TOTAL OTHER TRANSFERS	\$412,491	\$412,491	\$318,191	(\$94,300)	
TOTAL REVENUES	\$9,692,190	\$9,692,190	\$9,715,470	\$23,280	

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<u>EXPENDITURES</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$37,584	\$37,584	\$37,521	\$63	A
21111-000 Warden Cell phone	\$500	\$500	\$255	\$245	A
21112-000 Warden Travel Expenses	\$500	\$500	\$46	\$454	A
21130-000 Council Stipends	\$187,493	\$187,493	\$187,176	\$317	A
21132-000 Council Travel Expenses	\$1,000	\$1,000	\$712	\$288	A
21133-000 Council Ipad Related Costs	\$5,000	\$5,000	\$3,844	\$1,156	A
21134-000 Council Benefits & Pension Plan Expense	\$13,500	\$13,500	\$12,311	\$1,189	A
21134-001 Council CPP Adjustment	\$0	\$0	\$0	\$0	A
21135-000 Council UNSM & FCM Conference	\$9,800	\$9,800	\$8,684	\$1,116	A
21136-000 Council UNSM & FCM Union Dues	\$8,750	\$8,750	\$8,738	\$12	A
21139-100 Council CAPITAL EQUIPMENT	\$2,300	\$2,300	\$981	\$1,319	A
TOTAL LEGISLATIVE	\$266,427	\$266,427	\$260,268	\$6,159	
GENERAL GOVERNMENT SERVICES					
ADMINISTRATION					
21212-001 CAO - Salary	\$130,000	\$130,000	\$133,277	(\$3,277)	A
21212-003 CAO - Travel	\$1,000	\$1,000	\$508	\$492	A
21212-004 CAO - Professional Fees	\$1,300	\$1,300	\$1,167	\$133	A
21213-001 Deputy CAO Salary	\$80,000	\$80,000	\$80,000	(\$0)	A
21213-002 Municipal Clerk - Salary	\$0	\$0	\$0	\$0	A
21213-004 Staff -Meeting Fees	\$4,000	\$4,000	\$3,450	\$550	A
21213-006 Staff- Regular Mileage	\$1,000	\$1,000	\$780	\$220	A
21213-007 Executive Assistant	\$45,675	\$45,675	\$45,675	\$0	A
21213-008 Citizen Members-Mileage to Meetings	\$500	\$500	\$0	\$500	A
21213-009 Special Coordinator	\$4,500	\$4,500	\$0	\$4,500	A
21215-000 Legal Services-(Regular Services)	\$7,000	\$7,000	\$6,419	\$581	A
21215-002 Legal Services-(Other)	\$10,000	\$10,000	\$17,671	(\$7,671)	A
21215-004 Elections & Boundary Review	\$15,000	\$15,000	\$13,224	\$1,776	A
21215-005 Elections - Returning Officer	\$0	\$0	\$0	\$0	A
	\$299,975	\$299,975	\$302,172	(\$2,197)	
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$60,700	\$60,700	\$60,663	\$37	A
21216-024 IT Dept.- Travel	\$1,200	\$1,200	\$738	\$462	A
21216-025 IT Dept.- Training, Books, etc.	\$100	\$100	\$0	(\$638)	A
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$0	\$0	\$0	\$0	A
21216-027 IT Dept.- Internet/Spam Services	\$4,500	\$4,500	\$4,132	\$368	A
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$4,000	\$2,295	\$1,705	A
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	A
21216-030 IT Dept.-Software Maintenance costs	\$40,000	\$40,000	\$30,298	\$9,702	A
21216-031 IT Dept.-Cell Phones	\$9,000	\$9,000	\$7,075	\$1,925	A
21216-032 IT Dept.-AMA Website (Year 3 of 3)	\$4,000	\$4,000	\$3,799	\$201	A
21216-033 IT Dept.-Translation costs	\$2,500	\$2,500	\$386	\$2,114	A
21216-034 IT Dept.-Phones	\$7,500	\$7,500	\$7,255	\$245	A
21216-035 IT Dept.-ADT Security	\$1,300	\$1,300	\$720	\$580	A
21216-036 IT Dept.-Online Promotion and branding	\$500	\$500	\$0	\$500	A
21216-037 IT Dept.-Video Editing Costs	\$500	\$500	\$22	\$478	A
21216-038 IT Dept.-Newsletter/Communications	\$6,000	\$6,000	\$1,001	\$4,999	A
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$12,750	\$12,750	\$9,866	\$2,884	A
	\$154,550	\$154,550	\$128,251	\$26,299	

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	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
GRANTS TO ORGNIZITIONS					
21217-001 Grants to organizations - Spring	\$53,000	\$53,000	\$53,000	\$0	A
21217-002 Community Hall Grants Project	\$20,000	\$20,000	\$20,000	\$0	A
21217-003 Aquatics Operating Grant	\$130,000	\$130,000	\$98,117	\$31,883	A
21217-004 Mariners Center Operating Grant	\$130,000	\$130,000	\$143,195	(\$13,195)	A
21217-005 Special Events Grants	\$28,000	\$28,000	\$34,000	(\$6,000)	A
21217-006 Mariner's Centre - Capital	\$0	\$0	\$0	\$0	A
21217-007 Community Grants	\$27,000	\$27,000	\$25,000	\$2,000	A
21217-008 West Pubnico Golf & Country Club	\$8,000	\$8,000	\$8,000	\$0	A
21217-009 CMA 2024	\$50,000	\$50,000	\$50,000	\$0	A
21217-010 Societe Historique de Pubnico-Ouest	\$18,000	\$18,000	\$18,000	\$0	A
21217-011 COVID-19 Support	\$0	\$0	\$0	\$0	A
21217-012 Argyle Comfort Centre Improvements	\$0	\$0	\$0	\$0	A
21217-013 YMCA Conditional Assessment	\$0	\$0	\$0	\$0	A
21217-014 Grants to Organizations - Fall	\$7,000	\$7,000	\$7,000	\$0	A
21217-015 Scholarship Initiative	\$2,000	\$2,000	\$2,000	\$0	A
	\$473,000	\$473,000	\$458,312	\$14,688	
TOTAL ADMINISTRATION & CAO	\$927,525	\$927,525	\$888,735	\$38,790	
FINANCE & TAX					
INTEREST ON DEBT					
21220-001 Interest on Short -Term (Banking Service Charges)	\$6,000	\$6,000	\$5,841	\$159	A
21220-002 Interest on COVID Debt	\$7,500	\$7,500	\$9,027	(\$1,527)	A
21220-003 Interest on FCM loan - New Admin Bldg	\$110,015	\$110,015	\$110,015	\$0	A
	\$123,515	\$123,515	\$124,883	(\$1,367)	
FINANCE & EMPLOYEE BENEFITS					
21222-001 Director of Finance - Salary	\$71,000	\$71,000	\$69,936	\$1,064	A
21222-002 Finance Officer - Salary	\$53,000	\$53,000	\$52,960	\$40	A
21222-003 Tax Administrator - Salary	\$48,927	\$48,927	\$48,860	\$67	A
21222-004 CPP Expense	\$65,500	\$65,500	\$63,621	\$1,879	A
21222-005 EI Expense	\$27,000	\$27,000	\$26,223	\$777	A
21222-006 Pension Plan	\$67,000	\$67,000	\$60,124	\$6,876	A
21222-007 Group Insurance & Medical	\$48,000	\$48,000	\$44,897	\$3,103	A
21222-008 Worker's Compensation	\$27,000	\$27,000	\$29,903	(\$2,903)	A
21222-009 Employee Assistance Program	\$1,000	\$1,000	\$33	\$967	A
21222-010 Other Employee Benefits	\$24,200	\$24,200	\$16,000	\$8,200	A
21222-011 Workplace wellness	\$4,000	\$4,000	\$3,802	\$198	A
21222-013 Finance Clerk - Salary	\$0	\$0	\$9,942	(\$9,942)	A
	\$436,627	\$436,627	\$426,303	\$10,324	
FINANCIAL AUDIT					
21225-000 Audit Fees	\$26,000	\$26,000	\$30,699	(\$4,699)	A
21225-100 Cyber Security Audit Fees	\$0	\$0	\$4,328	(\$4,328)	A
	\$26,000	\$26,000	\$35,027	(\$9,027)	
TAXATION					
21241-002 Title Searches & Survey Expenses	\$500	\$500	\$0	\$500	A
21241-003 Tax Sale Expenses	\$500	\$500	(\$5,039)	\$5,539	A
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$13,500	\$13,500	\$13,412	\$88	A
21243-001 Tax Rebates-Exemptions Granted	\$19,300	\$19,300	\$19,283	\$17	A
21243-002 Write-Offs and Allowances - Municipal Tax	\$8,000	\$8,000	\$6,152	\$1,848	A
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$142,000	\$142,000	\$142,446	(\$446)	A
	\$183,800	\$183,800	\$176,254	\$7,546	
OTHER OFFICE EXPENSES					
21290-001 Common Other General Govt. Services	\$9,500	\$9,500	\$8,566	\$934	A
21290-002 Office Supplies	\$7,500	\$7,500	\$9,004	(\$1,504)	A
21290-003 Postage	\$10,000	\$10,000	\$9,631	\$369	A
21290-004 Photocopier Leases	\$9,800	\$9,800	\$9,636	\$164	A
21290-005 Postage Meter Lease	\$2,300	\$2,300	\$2,426	(\$126)	A
21290-006 Photocopier Usage	\$4,000	\$4,000	\$3,980	\$20	A
21290-007 Property and Liability Insurance	\$48,000	\$48,000	\$46,251	\$1,749	A
21290-008 Office Furniture	\$1,500	\$1,500	\$1,547	(\$47)	A
21290-010 Advertising/Sponsorship	\$10,000	\$10,000	\$11,717	(\$1,717)	A
21290-011 Kitchen Supplies	\$1,500	\$1,500	\$1,272	\$228	A
21290-012 NSP New Building	\$14,000	\$14,000	\$11,284	\$2,716	A
21290-013 NSP Old Building	\$1,800	\$1,800	\$1,634	\$166	A
21290-014 Janitorial Services	\$28,000	\$28,000	\$24,341	\$3,659	A
21290-015 Cleaning Supplies	\$4,500	\$4,500	\$1,624	\$2,876	A
21290-016 Repairs	\$4,000	\$4,000	\$3,123	\$877	A
21290-018 Garbage Removal	\$2,500	\$2,500	\$2,279	\$221	A
	\$158,900	\$158,900	\$148,315	\$10,585	

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	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
CONFERENCES AND MEMBERSHIPS					
21920-000 UNSM and FCM-CAO & Deputy CAO	\$3,100	\$3,100	\$2,289	\$811	A
21920-001 AMA membership & conferences expense	\$8,200	\$8,200	\$3,714	\$4,486	A
21920-002 Tax Collectors memberships & conferences	\$2,000	\$2,000	\$1,548	\$452	A
21920-003 Employee Training & Workshops	\$10,000	\$10,000	\$8,240	\$1,760	A
21920-007 NSFM Board meeting - AMA Past President	\$0	\$0	\$0	\$0	A
21920-008 CAMA membership & conference expense	\$550	\$550	\$548	\$3	A
	\$23,850	\$23,850	\$16,339	\$7,511	
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$193,900	\$193,900	\$193,885	\$15	A
	\$193,900	\$193,900	\$193,885	\$15	
TOTAL FINANCE	\$1,146,592	\$1,146,592	\$1,121,006	\$25,586	
TOTAL GENERAL GOVERNMENT SERVICES	\$2,074,117	\$2,074,117	\$2,009,740	\$64,377	
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$1,069,000	\$1,069,000	\$1,067,886	\$1,114	A
	\$1,069,000	\$1,069,000	\$1,067,886	\$1,114	
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$102,000	\$102,000	\$101,836	\$164	A
	\$102,000	\$102,000	\$101,836	\$164	
LAW ENFORCEMENT & GROUND SEARCH RESCUE					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$5,000	\$4,722	\$278	A
22330-015 Prosecutorial Services	\$1,000	\$1,000	\$1,580	(\$580)	A
22330-020 Ground Search and Rescue	\$6,500	\$6,500	\$6,500	\$0	A
	\$12,500	\$12,500	\$12,802	(\$302)	
FIRE PROTECTION					
22420-000 Per Capita Grants	\$312,500	\$312,500	\$312,500	\$0	A
22420-001 Training Program	\$21,300	\$21,300	\$6,502	\$14,798	A
22420-002 Conferences	\$0	\$0	\$0	\$0	A
22420-003 Dispatch Fees	\$22,000	\$22,000	\$19,726	\$2,274	A
22420-004 Airpacks (2)	\$26,000	\$26,000	\$23,300	\$2,700	A
22420-005 Pagers (2)	\$1,600	\$1,600	\$1,001	\$599	A
22420-006 Lost Wages	\$500	\$500	\$0	\$500	A
22420-007 Vehicle Rentals & PD	\$3,000	\$3,000	\$2,153	\$847	A
22420-008 Fleet Improvements policy	\$40,000	\$40,000	\$40,000	\$0	A
22420-009 Training Equipment & Medals	\$0	\$0	\$0	\$0	A
22420-010 Insurance Accident/ Life	\$24,500	\$24,500	\$23,757	\$743	A
22420-011 Fire Tags and Banquet	\$2,500	\$2,500	\$0	\$2,500	A
22420-012 Radio License Fees	\$5,600	\$5,600	\$5,355	\$245	A
22420-013 Radios	\$0	\$0	\$0	\$0	A
22420-014 Worker's Compensation	\$9,850	\$9,850	\$13,281	(\$3,431)	A
22420-015 Insurance vehicle loss	\$18,500	\$18,500	\$18,280	\$220	A
22420-016 Miscellaneous	\$0	\$0	\$3,769	(\$3,769)	A
22420-017 Consultant - Training-Insurance	\$9,000	\$9,000	\$0	\$9,000	A
	\$496,850	\$496,850	\$469,623	\$27,227	
FIRE PROTECTION - AREA RATE					
22424-000 West Pubnico Area Rate (Year 5 of 5)	\$161,750	\$161,750	\$161,891	(\$141)	A
22424-001 Quinan Area Rate	\$35,135	\$35,135	\$35,135	(\$0)	A
22424-002 East Pubnico Area Rate (Year 3 of 8)	\$19,888	\$19,888	\$19,882	\$6	A
22424-003 Eel Brook Area Rate (Year 4 of 6)	\$148,410	\$148,410	\$148,410	(\$0)	A
22424-004 Wedgeport & District Area Rate (6 of 15)	\$78,690	\$78,690	\$78,690	\$0	A
22424-005 Islands & District Area Rate (Year 2 of 5)	\$26,836	\$26,836	\$26,836	\$0	A
22424-006 Lake Vaughan Area Rate	\$4,496	\$4,496	\$4,496	(\$0)	A
22424-007 Kemptville Area Rate	\$4,786	\$4,786	\$4,786	(\$0)	A
	\$479,991	\$479,991	\$480,126	(\$135)	

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	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
REGIONAL EMERGENCY MEASURES ORGANIZATION					
22510-000 REMO Coordinator - Stipends	\$42,444	\$42,444	\$40,738	\$1,706	A
22510-001 REMO Coordinator - Travel/Training	\$3,000	\$3,000	\$2,809	\$191	A
22510-002 REMO Coordinator - Conferences	\$1,000	\$1,000	\$0	\$1,000	A
22510-003 REMO Coordinators - WCB	\$600	\$600	\$890	(\$290)	A
22512-001 REMO Comfort Center Readiness	\$2,000	\$2,000	\$0	\$2,000	A
22512-002 REMO Communications (phone/cell/internet exp)	\$10,000	\$10,000	\$13,355	(\$3,355)	A
22512-003 REMO Miscellaneous	\$1,500	\$1,500	\$871	\$629	A
22512-004 REMO Exercises and Training	\$2,000	\$2,000	\$1,833	\$167	A
22512-005 REMO Emergency Event Contingency	\$0	\$0	\$0	\$0	A
22512-006 REMO Repairs - RECC	\$10,000	\$10,000	\$2,649	\$7,351	A
22512-007 REMO Office Supplies	\$2,000	\$2,000	\$165	\$1,835	A
22512-009 REMO Boat/Generator Maintenance	\$1,000	\$1,000	\$451	\$549	A
22512-010 REMO License and Insurance	\$1,500	\$1,500	\$1,456	\$44	A
22512-011 REMO Power	\$2,000	\$2,000	\$97	\$1,903	A
22512-012 REMO Alertable	\$3,500	\$3,500	\$3,129	\$371	A
	\$82,544	\$82,544	\$68,442	\$14,102	
DEPARTMENT OF OPERATIONAL SERVICES					
22750-000 Director of Operational Services	\$71,000	\$71,000	\$70,000	\$1,000	A
22750-001 Facilities Maintenance Supervisor - Salary	\$60,000	\$60,000	\$60,043	(\$43)	A
22750-002 Facilities Maintenance - Salary	\$82,032	\$82,032	\$81,913	\$119	A
22750-003 Field Maintenance - Salary	\$45,284	\$45,284	\$27,805	\$17,479	A
22750-004 Field Maintenance (casual) salary	\$16,800	\$16,800	\$16,267	\$533	A
22750-005 Training & PD	\$6,000	\$6,000	\$5,838	\$162	A
22750-006 Membership Dues	\$1,000	\$1,000	\$623	\$377	A
22750-007 On call Fee	\$1,040	\$1,040	\$1,020	\$20	A
22750-008 Sidewalk Maintenance	\$3,500	\$3,500	\$2,370	\$1,130	A
22750-009 Road Maintenance	\$6,200	\$6,200	\$5,993	\$207	A
22750-010 Recreation Field Maintenance	\$6,600	\$6,600	\$4,645	\$1,955	A
22750-011 Vehicle Operation	\$20,000	\$20,000	\$22,891	(\$2,891)	A
22750-012 Storage Shed Maintenance & expenses	\$2,500	\$2,500	\$3,135	(\$635)	A
22750-013 Equipment, Fuel & Maintenance	\$6,500	\$6,500	\$4,861	\$1,639	A
22750-014 Miscellaneous	\$3,500	\$3,500	\$2,703	\$797	A
	\$331,956	\$331,956	\$310,107	\$20,849	
DEPARTMENT OF PROTECTIVE SERVICES					
22920-003 Director of Protective Services Salary	\$71,000	\$71,000	\$70,196	\$804	A
22920-004 Director of Protective Services Travel	\$0	\$0	\$0	\$0	A
22920-005 Building Official & Subdivision - Salary	\$37,000	\$37,000	\$37,032	(\$32)	A
22920-006 Building Official & Subdivision-Travel	\$0	\$0	\$0	\$0	A
22920-007 Building Official Salary	\$0	\$0	\$17,596	(\$17,596)	A
22920-009 Occupational Health & Safety	\$4,000	\$4,000	\$3,501	\$499	A
22920-010 Printing Expense	\$2,000	\$2,000	\$1,891	\$109	A
22920-011 Vehicle Operations	\$15,500	\$15,500	\$12,085	\$3,415	A
22920-012 Administrative Assistant Salary	\$25,500	\$25,500	\$9,845	\$15,655	A
22920-014 Other Expense	\$2,500	\$2,500	\$152	\$2,348	A
22920-015 Training & PD	\$15,000	\$15,000	\$17,099	(\$2,099)	A
22920-017 Membership Dues	\$1,750	\$1,750	\$1,330	\$420	A
22920-018 General Mileage	\$500	\$500	\$762	(\$262)	A
22920-019 Civic Signage Initiative	\$11,500	\$11,500	\$4,843	\$6,657	A
22920-020 Fire Inspection/By-Law Officer Salary	\$52,020	\$52,020	\$51,985	\$35	A
	\$238,270	\$238,270	\$228,317	\$9,953	
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,445	\$29,445	\$29,445	\$0	A
22931-000 Dog Control - Dog Tags Exp.	\$200	\$200	\$254	(\$54)	A
	\$29,645	\$29,645	\$29,699	(\$54)	
GEOGRAPHIC INFORMATION SYSTEMS (GIS)-SHARED SERVICE					
22940-000 GIS Technician - Salary	\$52,438	\$52,438	\$52,404	\$34	A
22940-001 Professional and legal	\$500	\$500	\$0	\$500	A
22940-002 Employee benefits	\$10,600	\$10,600	\$10,446	\$154	A
22940-003 Mileage and meeting costs	\$1,600	\$1,600	\$241	\$1,359	A
22940-004 Conferences/workshops and memberships	\$1,050	\$1,050	\$75	\$975	A
22940-005 Office supplies, postage and equipment	\$1,000	\$1,000	\$1,007	(\$7)	A
22940-006 Telephone and communication	\$500	\$500	\$720	(\$220)	A
22940-007 Software, license & IT	\$4,150	\$4,150	\$3,086	\$1,064	A
22940-008 Computer equipment	\$1,000	\$1,000	\$0	\$1,000	A
22940-009 Rental and admin fees	\$3,000	\$3,000	\$3,000	\$0	A
22940-010 Other	\$500	\$500	\$0	\$500	A
22940-011 Drone insurance	\$1,200	\$1,200	\$500	\$700	A
	\$77,538	\$77,538	\$71,479	\$6,059	

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	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
SENIOR SAFETY					
23100-001 - Senior Safety Coordinator - Salary	\$58,160	\$58,160	\$58,125	\$35	A
23100-002 Vehicle & Travel	\$3,000	\$3,000	\$3,120	(\$120)	A
23100-003 Supplies & Material	\$500	\$500	\$40	\$460	A
23100-004 Conference & training	\$300	\$300	\$847	(\$547)	A
23100-005 Other	\$0	\$0	\$900	(\$900)	A
23100-006 Events	\$0	\$0	\$553	(\$553)	A
23100-007 Covid Costs	\$0	\$0	\$0	\$0	A
23100-008 Telephone & Communication	\$800	\$800	\$693	\$108	A
23100-009 Facility Rental & Hospitality	\$800	\$800	\$0	\$800	A
	\$63,560	\$63,560	\$64,278	(\$718)	
TOTAL PROTECTIVE SERVICES	\$2,983,854	\$2,983,854	\$2,904,596	\$78,258	
TRANSPORTATION SERVICES					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$51,572	\$51,572	\$51,572	\$0	A
23230-010 King's Lake Road Maintenance	\$15,600	\$15,600	\$0	\$15,600	A
23230-175 Public Transportation - HOPE Dial a Ride	\$1,500	\$1,500	\$126	\$1,374	A
	\$68,672	\$68,672	\$51,698	\$16,974	
AIRPORT OPERATIONAL SUPPORT					
23320-000 Operating Grant	\$196,000	\$196,000	\$195,750	\$250	A
23320-050 Economic Development Initiatives	\$0	\$0	\$0	\$0	A
	\$196,000	\$196,000	\$195,750	\$250	
TOTAL TRANSPORT SERVICES	\$264,672	\$264,672	\$247,448	\$17,224	
ENVIRONMENTAL HEALTH SERVICES					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 General Repairs & supplies	\$32,000	\$32,000	\$29,526	\$2,474	A
24240-002 NS Power	\$35,000	\$35,000	\$34,596	\$404	A
24240-004 Audit Fees	\$2,000	\$2,000	\$2,084	(\$84)	A
24240-005 Supplies & miscellaneous expense	\$1,200	\$1,200	\$495	\$705	A
24240-007 Professional Development	\$1,500	\$1,500	\$755	\$745	A
24240-008 Polymer Solution	\$7,500	\$7,500	\$8,461	(\$961)	A
24240-009 Dewatering Unit Maintenance	\$0	\$0	\$0	\$0	A
24240-010 Transfer to Reserves	\$18,093	\$18,093	\$0	\$18,093	A
24240-011 Storage Pad Study	\$0	\$0	\$0	\$0	A
24240-012 New Capital & Pumps	\$38,000	\$38,000	\$46,217	(\$8,217)	A
24240-013 Lab Testing	\$3,500	\$3,500	\$3,200	\$300	A
24240-014 Liability & Equipment insurance	\$5,500	\$5,500	\$9,899	(\$4,399)	A
24240-015 Wastewater Operator Salary	\$54,000	\$54,000	\$53,850	\$150	A
24240-016 Sludge Removal/truck	\$11,000	\$11,000	\$5,491	\$5,509	A
24240-017 Scada System & Telephone	\$3,750	\$3,750	\$2,753	\$997	A
24240-018 Office Supplies	\$0	\$0	\$0	\$0	A
24240-019 Waste Water Operators Employee Benefits	\$16,140	\$16,140	\$16,904	(\$764)	A
24240-020 Mileage/Fuel - truck	\$3,000	\$3,000	\$3,263	(\$263)	A
24240-021 Interest Exp.	\$0	\$0	\$0	\$0	A
24240-022 Generator Maintenance	\$0	\$0	\$777	(\$777)	A
24240-024 Vehicle Insurance	\$2,500	\$2,500	\$2,725	(\$225)	A
24240-025 Wastewater Operator #2 Salary	\$33,048	\$33,048	\$32,969	\$79	A
24240-026 On call fee	\$1,300	\$1,300	\$1,300	\$0	A
	\$269,031	\$269,031	\$255,263	\$13,768	
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Wages	\$7,000	\$7,000	\$7,000	\$0	A
24245-002 NS Power	\$9,000	\$9,000	\$8,174	\$826	A
24245-003 Communications (Scada)	\$3,000	\$3,000	\$2,619	\$381	A
24245-004 Audit Fees	\$500	\$500	\$500	\$0	A
24245-005 Liability & Equipment Insurance	\$1,200	\$1,200	\$1,837	(\$637)	A
24245-006 Plant & Equipment Maintenance	\$6,000	\$6,000	\$5,046	\$954	A
24245-008 Lab Testing	\$3,500	\$3,500	\$3,394	\$106	A
24245-009 Transfer to Reserves	\$2,866	\$2,866	\$0	\$2,866	A
24245-010 Septic Services - Residential	\$6,050	\$6,050	\$5,981	\$69	A
24245-011 Septic Services - Commercial	\$3,000	\$3,000	\$2,115	\$885	A
24245-012 Miscellaneous Expense	\$250	\$250	\$454	(\$204)	A
24245-013 General Repairs (pump stn, tanks)	\$8,500	\$8,500	\$5,783	\$2,717	A
24245-014 Septic Services - Tusket Brewery	\$2,000	\$2,000	\$1,815	\$185	A
24245-015 On call fee	\$1,300	\$1,300	\$1,300	\$0	A
	\$54,166	\$54,166	\$46,018	\$8,148	

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
WEDGEPORT WASTEWATER					
24250-002 Tank and Pump Maintenance	\$1,500	\$1,500	\$0	\$1,500	A
24250-003 Repairs	\$1,500	\$1,500	\$1,020	\$480	A
24250-004 Travel	\$500	\$500	\$500	\$0	A
24250-005 Wastewater Technician wages	\$2,000	\$2,000	\$2,000	\$0	A
24250-006 Pumping Services	\$3,300	\$3,300	\$2,839	\$461	A
24250-007 Sludge Removal	\$0	\$0	\$0	\$0	A
24250-008 Other	\$270	\$270	\$57	\$0	A
24250-009 On call fee	\$1,040	\$1,040	\$1,040	\$0	A
24250-010 Liability & Equipment Insurance	\$750	\$750	\$0	\$0	A
24250-011 Transfer to Reserves	\$330	\$330	\$0	\$0	A
24250-012 Audit fees	\$500	\$500	\$500	\$0	A
	\$11,690	\$11,690	\$7,957	\$3,733	
EAST PUBNICO WATER UTILITY					
LOWER EAST PUBNICO					
24255-001 Power and Pumping	\$4,000	\$4,000	\$3,451	\$549	A
24255-002 Communications	\$0	\$0	\$447	(\$447)	A
24255-003 Capital and repairs	\$13,000	\$13,000	\$3,748	\$9,252	A
24255-004 Insurance	\$400	\$400	\$787	(\$387)	A
24255-006 Miscellaneous	\$500	\$500	\$0	\$500	A
24255-007 Salary & Mileage	\$6,000	\$6,000	\$6,000	\$0	A
24255-008 On call fee	\$520	\$520	\$520	\$0	A
	\$24,420	\$24,420	\$14,953	\$9,467	
MIDDLE EAST PUBNICO					
24255-015 Power and Pumping	\$4,000	\$4,000	\$2,686	\$1,314	A
24255-016 Communications	\$0	\$0	\$1,342	(\$1,342)	A
24255-017 Capital and repairs & study	\$15,000	\$15,000	\$17,816	(\$2,816)	A
24255-018 Insurance	\$300	\$300	\$388	(\$88)	A
24255-019 Salary & Mileage	\$9,000	\$9,000	\$9,375	(\$375)	A
24255-020 Transfer to reserves	\$1,660	\$1,660	\$0	\$1,660	A
24255-021 Miscellaneous	\$600	\$600	\$0	\$600	A
24255-023 On call fee	\$520	\$520	\$520	\$0	A
	\$31,080	\$31,080	\$32,128	(\$1,048)	
TOTAL EAST PUBNICO WATER UTILITY	\$55,500	\$55,500	\$47,081	\$8,419	
GARBAGE COLLECTION & DISPOSAL					
24320-000 Fuel Surcharge	\$6,000	\$6,000	\$16,200	(\$10,200)	A
24320-001 Collection (Contract)	\$375,500	\$375,500	\$372,552	\$2,948	A
24320-002 Recycling Costs	\$26,000	\$26,000	\$22,938	\$3,062	A
24320-003 Disposal Fees (Landfill)	\$152,000	\$152,000	\$159,506	(\$7,506)	A
24320-004 Disposal Fees (Organics)	\$70,000	\$70,000	\$62,068	\$7,932	A
24320-007 Advertising	\$2,500	\$2,500	\$1,495	\$1,005	A
24320-010 Spring & Fall Cleanup	\$82,000	\$82,000	\$58,470	\$23,530	A
24320-050 Community Clean up Program	\$18,000	\$18,000	\$7,600	\$10,400	A
24320-060 WasteCheck Comm. Adm. Fee	\$22,000	\$22,000	\$21,937	\$63	A
24320-100 CAPITAL (COMPOSTAINERS)	\$11,000	\$11,000	\$17,003	(\$6,003)	A
24390-000 Other Garbage -Illegal Dumping	\$2,000	\$2,000	\$0	\$2,000	A
	\$767,000	\$767,000	\$739,769	\$27,231	
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$3,000	\$3,000	\$718	\$2,282	A
24990-020 Emergency Event Contingency	\$1,000	\$1,000	\$629	\$371	A
	\$4,000	\$4,000	\$1,348	\$2,652	
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,161,387	\$1,161,387	\$1,097,436	\$63,951	
PUBLIC HEALTH SERVICES					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$22,138	\$22,138	\$19,652	\$2,486	A
25300-050 AM Clark Medical Clinic	\$46,059	\$46,059	\$22,222	\$23,837	A
25300-075 VON Operating Grant	\$2,500	\$2,500	\$2,500	\$0	A
25300-100 Doctors Recruitment	\$25,000	\$25,000	\$510	\$24,490	A
	\$95,697	\$95,697	\$44,884	\$50,813	
TOTAL PUBLIC HEALTH SERVICES	\$95,697	\$95,697	\$44,884	\$50,813	

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 Contracted Planning Services	\$21,000	\$21,000	\$26,890	(\$5,890)	A
MUNICIPAL INNOVATION - TRI-COUNTY PLANNING					
26110-020 MIP - Consultant	\$5,000	\$5,000	\$2,529	\$2,471	A
TOTAL PLANNING AND ZONING SERVICES	\$26,000	\$26,000	\$29,419	(\$3,419)	
COMMUNITY DEVELOPMENT					
26220-001 Community Development Officer - Salary	\$15,000	\$15,000	\$1,080	\$13,920	A
26220-002 Travel	\$750	\$750	\$0	\$750	A
26220-005 Training and Conference	\$1,200	\$1,200	\$0	\$1,200	A
26220-006 Scholarship Initiative	\$0	\$0	\$0	\$0	A
26220-007 Meetings and info sessions	\$500	\$500	\$0	\$500	A
26220-008 Aquaculture	\$15,000	\$15,000	\$17,213	(\$2,213)	A
26220-009 Small Community Projects	\$2,000	\$2,000	\$300	\$1,700	A
	\$34,450	\$34,450	\$18,594	\$15,856	
HOUSING AND RDA					
26310-005 Deficit - Regional Housing Authority	\$52,000	\$52,000	\$55,000	(\$3,000)	A
26310-007 Solar West Pubnico Fire Hall - Lease expense	\$1,000	\$1,000	\$1,000	\$0	A
26310-008 Solar West Pubnico Fire Hall - Utilities	\$0	\$0	\$0	\$0	A
26310-010 Strategic Planning Initiatives	\$18,000	\$18,000	\$12,809	\$5,191	A
26310-012 Solar West Pubnico Treatment Plant - Utilities	\$0	\$0	\$0	\$0	A
26310-014 Regional Economic Development (REN)	\$43,883	\$43,883	\$45,804	(\$1,921)	A
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$0	\$0	\$0	\$0	A
26310-018 Regional Communication - IRIS	\$9,000	\$9,000	\$6,093	\$2,907	A
26310-019 Solar Willett Road - Utilities	\$0	\$0	\$115	(\$115)	A
	\$123,883	\$123,883	\$120,820	\$3,063	
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights	\$750	\$750	\$623	\$127	A
26690-002 Tusket Industrial Park - Maintenance & Other	\$1,500	\$1,500	\$0	\$1,500	A
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000	\$1,000	\$0	\$1,000	A
26690-004 Gain/Loss on sale of land - Business Park	\$0	\$0	\$0	\$0	A
	\$3,250	\$3,250	\$623	\$2,627	
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Tourism Exp. - Contribution to YASTA - Operating	\$67,250	\$67,250	\$67,250	\$0	A
26900-109 Tourism Exp. - Contribution to YASTA - Projects	\$20,500	\$20,500	\$30,500	(\$10,000)	A
26900-110 Tourism Exp. - Starlight (Bon Temps)	\$0	\$0	\$0	\$0	A
26900-118 Tourism Exp. - Business/Tourism signage initiative	\$1,200	\$1,200	\$365	\$835	A
26900-130 Tourism Exp. - Small community Projects	\$1,000	\$1,000	\$1,500	(\$500)	A
26910-001 Tourism Exp. - Advertising	\$1,000	\$1,000	\$0	\$1,000	A
	\$90,950	\$90,950	\$99,615	(\$8,665)	
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$278,533	\$278,533	\$269,070	\$9,463	

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>MAR 31, 2023</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>MAR 31, 2023</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>RECREATION & CULTURAL SERVICES</u>					
RECREATION SERVICES					
27110-001 Physical Activity Coordinator - Salary	\$52,500	\$52,500	\$53,902	(\$1,402)	A
27110-002 Physical Activity Coordinator Travel	\$4,000	\$4,000	\$2,125	\$1,875	A
27110-003 Director of Recreation Services Salary	\$61,500	\$61,500	\$61,500	(\$0)	A
27110-004 Director of Recreation Services Travel	\$3,000	\$3,000	\$1,738	\$1,262	A
27111-003 Summer Students- Wages	\$75,275	\$75,275	\$74,265	\$1,010	A
27111-004 Casual Travel	\$1,500	\$1,500	\$861	\$639	A
27111-005 Gym Supervisors Wages	\$1,500	\$1,500	\$3,289	(\$1,789)	A
27111-006 Casual Employee Training	\$1,500	\$1,500	\$1,788	(\$288)	A
27112-001 Senior Programs	\$6,900	\$6,900	\$5,753	\$1,147	A
27112-002 Active Communities Initiatives	\$20,635	\$20,635	\$17,984	\$2,651	A
27112-003 Program Expenses	\$11,645	\$11,645	\$9,921	\$1,724	A
27112-004 Commission Expenses	\$1,400	\$1,400	\$889	\$511	A
27112-005 Capital Equipment for Programs	\$1,500	\$1,500	\$1,006	\$494	A
27112-006 Repairs and Capital Projects	\$47,500	\$47,500	\$19,417	\$28,083	A
27112-007 Day Camps Expenses	\$5,300	\$5,300	\$6,848	(\$1,548)	A
27112-008 Director of Programming Prof. Development	\$1,000	\$1,000	\$1,457	(\$457)	A
27112-009 Miscellaneous Expenses	\$500	\$500	\$246	\$254	A
27112-010 Director of Rec. Services Prof. Development	\$1,000	\$1,000	\$928	\$72	A
27112-011 Memberships	\$850	\$850	\$765	\$85	A
27112-012 Volunteer Banquet Celebrations	\$2,550	\$2,550	\$3,509	(\$959)	A
27112-013 Active Transportation	\$1,000	\$1,000	\$0	\$1,000	A
27112-014 Kids First Fund	\$1,500	\$1,500	\$1,500	\$0	A
27112-015 Teen Program	\$4,020	\$4,020	\$1,225	\$2,795	A
27112-016 Meeting Expenses	\$300	\$300	\$53	\$247	A
27112-018 Leadership Development for Coaches	\$1,000	\$1,000	\$696	\$304	A
27112-019 Promotion	\$1,000	\$1,000	\$66	\$934	A
27112-116 School sport support	\$1,200	\$1,200	\$1,200	\$0	A
	\$311,575	\$311,575	\$272,932	\$38,643	
<u>CULTURAL BUILDINGS & FACILITIES</u>					
PUBNICO LIBRARY					
27250-001 Janitors Wages & Benefits	\$6,240	\$6,240	\$6,240	\$0	A
27250-002 Furnace Oil	\$8,500	\$8,500	\$10,629	(\$2,129)	A
27250-003 Nova Scotia Power	\$1,800	\$1,800	\$1,281	\$519	A
27250-004 Telephone	\$500	\$500	\$444	\$56	A
27250-005 Repairs	\$1,500	\$1,500	\$1,285	\$215	A
27250-006 Insurance	\$2,200	\$2,200	\$2,292	(\$92)	A
27250-007 Supplies	\$610	\$610	\$312	\$298	A
27250-008 Miscellaneous Exp.	\$200	\$200	\$46	\$154	A
27250-009 Snow Removal	\$1,500	\$1,500	\$0	\$1,500	A
	\$23,050	\$23,050	\$22,529	\$521	
COURTHOUSE & ARCHIVES					
27290-000 Summer Tourguide Wages	\$8,000	\$8,000	\$2,011	\$5,989	A
27290-001 Telephone	\$1,400	\$1,400	\$1,773	(\$373)	A
27290-002 NS Power	\$7,500	\$7,500	\$6,363	\$1,137	A
27290-003 Office Supplies	\$2,250	\$2,250	\$1,808	\$442	A
27290-004 Repairs & Maintenance	\$6,000	\$6,000	\$2,276	\$3,724	A
27290-005 Fall Tourguide Wages	\$5,000	\$5,000	\$4,406	\$594	A
27290-007 Membership Dues	\$1,200	\$1,200	\$1,081	\$119	A
27290-008 Janitor Supplies & Misc.Exp.	\$500	\$500	\$254	\$246	A
27290-009 Archivist - Salary	\$6,000	\$6,000	\$5,936	\$64	A
27290-010 Staff Travel	\$500	\$500	\$402	\$98	A
27290-011 Staff Conferences & Training	\$2,000	\$2,000	\$1,688	\$312	A
27290-012 Books & Periodicals	\$1,000	\$1,000	\$904	\$96	A
27290-013 Research Assistant - Salary	\$45,284	\$45,284	\$45,222	\$62	A
27290-014 Advertising	\$2,000	\$2,000	\$2,025	(\$25)	A
27290-017 Internet Services	\$2,000	\$2,000	\$1,288	\$712	A
27290-018 Kitchen Expenses	\$500	\$500	\$475	\$25	A
27290-021 Cleaning Services	\$1,500	\$1,500	\$1,680	(\$180)	A
27290-022 Security	\$675	\$675	\$438	\$237	A
27290-023 Public Programming	\$4,000	\$4,000	\$2,898	\$1,102	A
27290-024 Postage	\$200	\$200	\$191	\$9	A
27290-025 Preservation Supplies	\$2,000	\$2,000	\$0	\$2,000	A
27290-026 Heritage Development Officer-Salary	\$55,000	\$55,000	\$54,896	\$104	A
27290-027 Insurance	\$3,500	\$3,500	\$4,855	(\$1,355)	A
	\$158,009	\$158,009	\$142,869	\$15,140	
OTHER RECREATION & CULTURAL SERVICES					
27590-050 Western Counties Regional Library	\$63,900	\$63,900	\$63,900	\$0	A
	\$63,900	\$63,900	\$63,900	\$0	
TOTAL RECREATION & CULTURAL SERVICES	\$556,534	\$556,534	\$502,229	\$54,305	

FINANCIAL REPORT AT MARCH 31, 2023

	<u>2022-2023 BUDGET</u>	<u>PRORATED BUDGET MAR 31, 2023</u>	<u>UNAUDITED ACTUALS TO MAR 31, 2023</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,683,278	\$1,683,278	\$1,683,277	\$0	A
	\$1,683,278	\$1,683,278	\$1,683,277	\$0	
TOTAL EDUCATION	\$1,683,278	\$1,683,278	\$1,683,277	\$0	
TRANSFERS					
28221-001 Transfer to Capital Reserve	\$50,000	\$50,000	\$50,000	\$0	A
28221-004 Transfer to TCA - JE Hatfield Storage	\$0	\$0	\$0	\$0	A
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	A
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$0	\$0	\$0	\$0	A
28223-002 Transfer to Own Agency	\$0	\$0	\$0	\$0	A
28223-003 Transfer to East Pubnico Water utility	\$0	\$0	\$0	\$0	A
28223-004 Transfer to TCA fund - Admin Building Loan repayment	\$277,691	\$277,691	\$277,691	\$0	A
	\$327,691	\$327,691	\$327,691	\$0	
TOTAL TRANSFERS	\$9,692,190	\$9,692,190	\$9,346,640	\$345,549	