

FINANCIAL REPORT AT SEPT 30, 2025

	<u>2025-2026</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>SEPT 30, 2025</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>SEPT 30, 2025</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>
REVENUES				
TAXES				
Residential	\$6,812,200	\$3,406,100	\$3,404,616	(\$1,484)
Commercial (Regular)	\$1,515,000	\$757,500	\$757,280	(\$220)
Commercial (Seasonal Businesses)	\$16,100	\$8,050	\$8,053	\$3
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$226,141	\$113,071	\$113,071	\$1
Resource	\$484,000	\$242,000	\$241,631	(\$369)
Resource (Recreation)	\$16,600	\$8,300	\$8,300	\$0
Forestry Acreage	\$9,676	\$4,838	\$4,838	\$0
	\$9,079,717	\$4,539,859	\$4,537,790	(\$2,069)
Fire Area Rates	\$596,196	\$298,098	\$297,783	(\$315)
Other Area Rates	\$393,356	\$196,678	\$196,679	\$1
	\$989,552	\$494,776	\$494,462	(\$314)
Aliant Telecom	\$34,000	\$17,000	\$17,000	\$0
Nova Scotia Power	\$34,549	\$17,275	\$17,275	\$1
HST Rebate	\$12,500	\$6,250	\$6,250	\$0
Deed Transfer Tax	\$245,000	\$122,500	\$150,629	\$28,129
	\$326,049	\$163,025	\$191,154	\$28,130
TOTAL TAXATION REVENUE	\$10,395,318	\$5,197,659	\$5,223,406	\$25,747
GRANTS IN LIEU OF TAXES				
Federal Government	\$10,500	\$5,250	\$5,220	(\$30)
Provincial Government	\$190,834	\$95,417	\$95,418	\$1
	\$201,334	\$100,667	\$100,638	(\$29)
SERVICES PROVIDED TO OTHER GOVTS.				
Local Government	\$287,323	\$143,662	\$114,349	(\$29,312)
SALES OF SERVICES				
Sale of Electricity	\$121,619	\$60,810	\$62,851	\$2,042
REVENUE FROM OWN SOURCES				
Licenses & Permits	\$24,150	\$12,075	\$19,049	\$6,974
Fines	\$7,000	\$3,500	\$3,426	(\$74)
Rentals & Leases	\$0	\$0	\$0	\$0
Return on Investments	\$161,350	\$80,675	\$57,020	(\$23,655)
Penalties & Interest on Taxes	\$93,900	\$46,950	\$56,546	\$9,596
Other Extraordinary Revenue	\$95,410	\$47,705	\$123,644	\$75,939
Miscellaneous Revenue	\$1,337	\$669	\$736	\$67
	\$383,147	\$191,574	\$260,421	\$68,847
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Provincial Government	\$191,805	\$95,903	\$95,903	\$1
	\$191,805	\$95,903	\$95,903	\$1
CONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Federal Government	\$28,500	\$14,250	\$14,250	\$0
Provincial Government	\$57,173	\$28,587	\$28,587	\$1
	\$85,673	\$42,837	\$42,837	\$1
TRANSFERS FROM OWN RESERVES	\$602,310	\$301,155	\$301,155	\$0
Non Rate Revenue	\$3,457,329	\$1,728,665	\$1,798,032	\$69,368
TOTAL REVENUES	\$12,268,529	\$6,134,265	\$6,201,559	\$67,295

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	<u>2025-2026 BUDGET</u>	<u>PRORATED BUDGET SEPT 30, 2025</u>	<u>UNAUDITED ACTUALS TO SEPT 30, 2025</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
EXPENDITURES				
LEGISLATIVE				
Legislative - Council	\$322,372	\$161,186	\$160,631	\$555
GENERAL GOVERNMENT SERVICES				
Administration and CAO	\$504,087	\$252,044	\$241,258	\$10,786
Interest on Debt	\$85,059	\$42,530	\$42,716	(\$186)
Finance, Taxation & Customer Service	\$375,500	\$187,750	\$162,949	\$24,801
Employee Benefits	\$351,400	\$175,700	\$165,771	\$9,929
Financial Audit	\$35,000	\$17,500	\$22,641	(\$5,141)
Taxation	\$292,500	\$146,250	\$159,421	(\$13,171)
Common Office Expense	\$182,400	\$91,200	\$87,079	\$4,121
Conferences and Memberships & Training	\$14,410	\$7,205	\$7,369	(\$164)
Grants to organizations	\$163,850	\$81,925	\$83,675	(\$1,750)
Assessment Recovery Costs-PVSC	\$201,345	\$100,673	\$100,673	(\$1)
	\$2,205,551	\$1,102,776	\$1,073,551	\$29,779
PROTECTIVE SERVICES				
Police Protection	\$1,354,966	\$677,483	\$641,195	\$36,288
Transfer to Correctional Services	\$0	\$0	\$0	\$0
Law Enforcement - DNA costs	\$13,000	\$6,500	\$6,500	\$0
Fire Protection - Operational Grants & Support	\$583,574	\$291,787	\$290,260	\$1,527
Fire Protection Area Rates	\$596,196	\$298,098	\$295,927	\$2,171
Regional Emergency Management Organization	\$138,920	\$69,460	\$24,913	\$44,547
Other Protection - Operational Services	\$422,990	\$211,495	\$206,441	\$5,054
Other Protection - Protective Services	\$399,500	\$199,750	\$188,256	\$11,494
Animal Control	\$29,645	\$14,823	\$8,588	\$6,234
GIS	\$86,650	\$43,325	\$41,428	\$1,897
Senior Safety	\$81,850	\$40,925	\$36,307	\$4,618
	\$3,707,291	\$1,853,646	\$1,739,814	\$107,315
TRANSPORTATION SERVICES				
Road Transport and Active Transportation	\$92,716	\$46,358	\$37,872	\$8,486
Air Operational Support	\$247,735	\$123,868	\$107,962	\$15,906
	\$340,451	\$170,226	\$145,834	\$24,392
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection & Disposal-(West Pubnico)	\$293,889	\$146,945	\$130,289	\$16,656
Sewage Collection & Disposal-(Tusket)	\$57,940	\$28,970	\$26,825	\$2,146
Sewage Collection & Disposal-(Wedgeport)	\$17,300	\$8,650	\$3,472	\$5,178
East Pubnico Water Utilities	\$50,200	\$25,100	\$16,546	\$8,554
	\$419,329	\$209,665	\$177,132	\$32,533
Garbage Collection & Disposal	\$1,098,000	\$549,000	\$549,920	(\$920)
Other - Unightly & Dangerous Premises	\$1,000	\$500	\$9,352	(\$8,852)
	\$1,099,000	\$549,500	\$559,272	(\$9,772)
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,518,329	\$759,165	\$736,404	\$22,761
PUBLIC HEALTH SERVICES				
Medical Clinic Operations & Doctor Recruitment	\$34,500	\$17,250	\$17,250	\$0
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	\$22,000	\$11,000	\$17,102	(\$6,102)
Housing Initiative	\$5,500	\$2,750	\$0	\$2,750
Economic Development and Housing	\$90,537	\$45,269	\$35,260	\$10,008
Business & Residential Parks	\$700	\$350	\$294	\$56
Regional and Local Tourism Support	\$126,167	\$63,084	\$61,739	\$1,345
	\$244,904	\$122,452	\$114,396	\$8,056
RECREATION & CULTURAL SERVICES				
Recreation and Active Living	\$763,351	\$381,676	\$372,328	\$9,348
Cultural Bldg & Facilities-Pubnico Library	\$37,275	\$18,638	\$9,633	\$9,005
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$183,825	\$91,913	\$95,982	(\$4,069)
Regional Library	\$63,900	\$31,950	\$31,950	\$0
	\$1,048,351	\$524,176	\$509,892	\$14,284
EDUCATION				
Tri-County Regional School Board Operations	\$2,128,739	\$1,064,370	\$1,064,370	(\$1)

FINANCIAL REPORT AT SEPT 30, 2025

	<u>2025-2026 BUDGET</u>	<u>PRORATED BUDGET SEPT 30, 2025</u>	<u>UNAUDITED ACTUALS TO SEPT 30, 2025</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
TRANSFERS				
Transfers to Reserves & own funds	\$718,042	\$359,021	\$429,021	(\$70,000)
TOTAL EXPENDITURES	\$12,268,530	\$6,134,265	\$5,991,162	\$136,587
REVENUES	\$12,268,529	\$6,134,265	\$6,201,559	\$67,295
EXPENDITURES	\$12,268,530	\$6,134,265	\$5,991,162	\$136,587
SURPLUS	(\$1)	(\$1)	\$210,397	\$203,882

Unrestricted Surplus as at SEPTEMBER 30, 2025	\$210,397
<i>less Wedgeport Sewer Surplus</i>	\$5,323
<i>less West Pub. Sewer Surplus</i>	\$16,866
<i>less Tusket Sewer Surplus (deficit)</i>	\$2,526
<i>less Middle / Lower East Pubnico Water Utility Surplus</i>	\$8,554
Operating Fund Surplus	\$177,128

NOTES:

A = ACTUALS to SEPTEMBER 30, 2025

E = ESTIMATED Amount by using the Budgeted Amount

P = PRORATED Amount -Total Paid for the full year & prorated for 6 months-to SEPTEMBER 30, 2025