

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
Residential	\$5,004,700	\$5,008,210	\$5,344,000	\$339,300	
Commercial (Regular)	\$1,144,800	\$1,144,172	\$1,210,000	\$65,200	
Commercial (Seasonal Businesses)	\$12,275	\$12,282	\$10,275	(\$2,000)	
Commercial (Special Tax Agreement & Legislation)	\$218,410	\$217,283	\$218,314	(\$96)	
Resource	\$385,700	\$386,604	\$401,477	\$15,777	
Resource (Recreation)	\$13,000	\$13,656	\$13,650	\$650	
Forestry Acreage	\$10,802	\$10,745	\$10,518	(\$284)	
	\$6,789,687	\$6,792,953	\$7,208,235	\$418,548	6.16%
Fire Area Rates	\$445,510	\$446,304	\$479,991	\$34,481	
Other Area Rates	\$266,446	\$271,953	\$319,387	\$52,941	
	\$711,956	\$718,257	\$799,378	\$87,422	12.28%
Aliant Telecom	\$33,000	\$34,828	\$32,992	(\$8)	
Nova Scotia Power	\$17,700	\$17,761	\$27,790	\$10,090	
HST Rebate	\$16,000	\$17,369	\$17,000	\$1,000	
Deed Transfer Tax	\$170,000	\$388,730	\$240,000	\$70,000	
	\$236,700	\$458,688	\$317,782	\$81,082	34.26%
TOTAL TAXATION REVENUE	\$7,738,343	\$7,969,898	\$8,325,395	\$587,052	7.59%
GRANTS IN LIEU OF TAXES					
Federal Government	\$10,800	\$10,960	\$10,750	(\$50)	
Provincial Government	\$176,407	\$178,710	\$176,948	\$541	
	\$187,207	\$189,669	\$187,698	\$491	0.26%
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	\$127,724	\$107,328	\$112,294	(\$15,430)	0.00%
SALES OF SERVICES					
Sale of Electricity	\$84,500	\$65,737	\$76,000	(\$8,500)	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$12,200	\$21,365	\$18,700	\$6,500	
Fines	\$2,500	\$4,041	\$2,500	\$0	
Rentals & Leases	\$3,000	\$3,000	\$3,000	\$0	
Return on Investments	\$90,900	\$88,250	\$82,600	(\$8,300)	
Penalties & Interest on Taxes	\$66,511	\$70,187	\$68,400	\$1,889	
Other Extraordinary Revenue	\$71,870	\$78,155	\$92,195	\$20,325	
Miscellaneous Revenue	\$1,393	\$1,929	\$1,504	\$111	
	\$248,374	\$266,928	\$268,899	\$20,525	8.26%
UNCONDITIONAL TRANSFERS FROM OTHER GOVT'S					
Provincial Government	\$161,523	\$316,442	\$161,723	\$200	
	\$161,523	\$316,442	\$161,723	\$200	0.12%
CONDITIONAL TRANSFERS FROM OTHER GOVT'S					
Federal Government	\$22,000	\$27,301	\$7,979	(\$14,021)	
Provincial Government	\$268,465	\$185,853	\$139,711	(\$128,754)	
	\$290,465	\$213,154	\$147,690	(\$142,775)	-49.15%
TRANSFERS FROM OWN RESERVES					
	\$287,799	\$127,273	\$412,491	\$124,692	43.33%
Non Rate Revenue	\$2,590,735	\$2,717,443	\$2,736,713	\$145,978	5.63%
TOTAL REVENUES	\$9,125,935	\$9,256,429	\$9,692,190	\$566,255	6.20%

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EXPENDITURES	<u>2021-2022</u> BUDGET	<u>2021-2022</u> ACTUALS	<u>2022-2023</u> BUDGET	<u>BUDGET</u> VARIANCE	<u>VARIANCE</u> BUDGET %
LEGISLATIVE					
Legislative - Council	\$245,955	\$235,792	\$266,427	(\$20,472)	
GENERAL GOVERNMENT SERVICES					
Administration and CAO	\$415,795	\$423,554	\$454,525	(\$38,730)	
Interest on Debt	\$19,428	\$20,837	\$123,515	(\$104,087)	
Finance	\$381,246	\$381,529	\$436,627	(\$72,281)	
Financial Audit	\$24,000	\$30,083	\$26,000	(\$2,000)	
Taxation	\$184,450	\$175,355	\$183,800	\$650	
Common Office Expenses	\$135,025	\$146,505	\$158,900	(\$23,875)	
Conferences and Memberships & Training	\$15,000	\$10,784	\$23,850	(\$8,850)	
Grants to organizations	\$472,000	\$418,086	\$471,000	\$1,000	
Assessment Recovery Costs- PVSC	\$197,187	\$197,187	\$193,900	\$3,287	
	\$1,844,131	\$1,803,921	\$2,072,117	(\$244,886)	-13.28%
PROTECTIVE SERVICES					
Police Protection	\$962,000	\$961,750	\$1,069,000	(\$107,000)	
Transfer to Correctional Services	\$102,850	\$102,833	\$102,000	\$850	
Law Enforcement - DNA costs	\$13,000	\$11,886	\$12,500	\$500	
Fire Protection-Operational Grants & Support	\$463,749	\$436,882	\$496,850	(\$33,101)	
Fire Protection Area Rate - Capital	\$445,510	\$446,335	\$479,991	(\$34,481)	
Regional Emergency Management Organization	\$80,100	\$68,429	\$82,544	(\$2,444)	
Other Protection - Operational Services	\$226,444	\$243,691	\$331,956	(\$105,512)	
Other Protection - Protective Services	\$280,812	\$283,834	\$238,270	\$42,542	
Animal Control	\$29,645	\$29,636	\$29,645	\$0	
Planning & GIS	\$75,477	\$68,689	\$77,538	(\$2,061)	
Senior Safety	\$57,469	\$61,084	\$63,560	(\$6,091)	
	\$2,737,056	\$2,715,049	\$2,983,854	(\$246,798)	-9.02%
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	\$49,210	\$49,301	\$68,672	(\$19,462)	
Airport Operational Support	\$175,000	\$176,900	\$196,000	(\$21,000)	
	\$224,210	\$226,201	\$264,672	(\$40,462)	-18.05%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	\$207,250	\$205,689	\$269,031	(\$61,781)	
Sewage Collection & Disposal-Tusket	\$42,417	\$29,655	\$54,166	(\$11,749)	
Sewage Collection & Disposal - Wedgeport	\$6,290	\$4,385	\$11,690	(\$5,400)	
East Pubnico Water Utilities	\$43,000	\$31,443	\$55,500	(\$12,500)	
	\$298,957	\$271,172	\$390,387	(\$91,430)	-30.58%
Garbage Collection & Disposal	\$781,300	\$740,425	\$767,000	\$14,300	
Unsanitary & Dangerous Premises	\$5,000	\$4,953	\$4,000	\$1,000	
	\$786,300	\$745,378	\$771,000	\$15,300	1.95%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,085,257	\$1,016,549	\$1,161,387	(\$76,130)	-7.01%
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	\$102,500	\$79,934	\$95,697	\$6,803	6.64%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$92,000	\$84,202	\$26,000	\$66,000	
Community Development	\$67,418	\$64,007	\$36,450	\$30,968	
Economic Development and Housing	\$161,883	\$118,194	\$123,883	\$38,000	
Business & Residential Parks	\$3,500	\$498	\$3,250	\$250	
Regional and Local Tourism Support	\$86,250	\$79,697	\$90,950	(\$4,700)	
	\$411,051	\$346,599	\$280,533	\$130,518	31.75%
RECREATION & CULTURAL SERVICES					
Recreation and Active Living	\$308,079	\$273,351	\$311,575	(\$3,496)	
Cultural Bldg & Facilities-Pubnico Library	\$20,310	\$19,031	\$23,050	(\$2,740)	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$156,500	\$149,916	\$158,009	(\$1,509)	
Regional Library	\$54,013	\$54,013	\$63,900	(\$9,887)	
	\$538,902	\$496,311	\$556,534	(\$17,632)	-3.27%
EDUCATION					
Transfer to School Board Operations	\$1,659,600	\$1,659,580	\$1,683,277	(\$23,677)	-1.43%
TRANSFERS					
Transfers to Reserves & own Funds	\$277,273	\$577,273	\$327,691	(\$50,418)	-18.18%
TOTAL EXPENDITURES	\$9,125,935	\$9,157,209	\$9,692,190	(\$583,155)	-6.39%

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	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES	\$9,125,935	\$9,256,429	\$9,692,190		
EXPENDITURES	\$9,125,935	\$9,157,209	\$9,692,190		
SURPLUS	\$0	\$99,220	\$0		

EXPENDITURES	\$9,692,190
NON RATE REVENUE	\$2,736,713
LEVY REQUIRED	\$6,955,477

	<u>Assesment</u>	<u>LevyBudget</u>	<u>Levy %</u>
<i>Residential</i>	\$481,447,600	\$5,344,287	\$0.77
<i>Resource</i>	\$36,169,100	\$401,493	\$0.06
	\$517,616,700	\$5,745,780	\$0.83
<i>Commercial</i>	\$52,827,000	\$1,209,697	\$0.17
	\$52,827,000	\$1,209,697	\$0.1739
TOTAL	\$570,443,700	\$6,955,477	\$1.00

RESIDENTIAL RATE	1.1100
	51,761.67
COMMERCIAL RATE	2.2899
	5,282.70

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	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$5,004,700	\$5,008,210	\$5,344,000	\$339,300	
11121-000 Commercial Property Tax	\$1,144,800	\$1,144,172	\$1,210,000	\$65,200	
11121-001 Commercial (Seasonal Businesses @ 75% of tax)	\$12,275	\$12,282	\$10,275	(\$2,000)	
11122-000 Commercial (Special Tax Agreement/Legislation)	\$190,410	\$190,410	\$192,314	\$1,904	
11122-100 Commercial (Special Municipal Tax Agreement)	\$28,000	\$26,874	\$26,000	(\$2,000)	
11151-000 Resource Property Tax	\$385,700	\$386,604	\$401,477	\$15,777	
11152-000 Resource Recr. Property Tax	\$13,000	\$13,656	\$13,650	\$650	
11153-000 Forest Acreage <50,000	\$10,770	\$10,713	\$10,486	(\$284)	
11154-000 Forest Acreage >50,000	\$32	\$32	\$32	\$0	
	\$6,789,687	\$6,792,953	\$7,208,235	\$418,548	6.16%
FIRE RATES					
11182-001 Quinan Area Rate	\$32,300	\$32,260	\$35,135	\$2,835	
11182-002 West Pubnico Area Rate	\$153,000	\$152,879	\$161,750	\$8,750	
11182-003 East Pubnico Area Rate	\$19,160	\$19,163	\$19,888	\$728	
11182-004 Islands & District Area Rate	\$22,400	\$22,466	\$26,836	\$4,436	
11182-005 Lake Vaughn Area Rate	\$3,900	\$3,996	\$4,496	\$596	
11182-006 Eel Brook Area Rate	\$136,000	\$137,157	\$148,410	\$12,410	
11182-007 Wedgeport & District Area Rate	\$74,300	\$73,900	\$78,690	\$4,390	
11182-008 East Kemptville Area Rate	\$4,450	\$4,482	\$4,786	\$336	
	\$445,510	\$446,304	\$479,991	\$34,481	7.74%
OTHER AREA RATES					
11291-000 West Pubnico Sewer Operating Rate	\$184,439	\$184,442	\$209,031	\$24,592	
11291-050 Tuskent Sewer Operating Rate	\$39,417	\$39,362	\$43,566	\$4,149	
11291-075 Wedgeport Sewer Operating Rate	\$6,090	\$6,090	\$8,190	\$2,100	
11292-000 Lower E. Pub Water (Operating)	\$11,500	\$15,983	\$16,000	\$4,500	
11292-001 Middle E. Pub Water (Operating)	\$25,000	\$26,076	\$27,000	\$2,000	
11292-002 King's Lake Road Maintenance fee	\$0	\$0	\$15,600	\$15,600	
	\$266,446	\$271,953	\$319,387	\$37,341	14.01%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$33,000	\$34,828	\$32,992	(\$8)	
11430-000 Nova Scotia Power-GIL of Taxes	\$17,700	\$17,761	\$27,790	\$10,090	
11431-000 HST Offset	\$16,000	\$17,369	\$17,000	\$1,000	
	\$66,700	\$69,958	\$77,782	\$11,082	16.61%
OTHER TAXES					
11920-005 Deed Transfer Tax	\$170,000	\$388,730	\$240,000	\$70,000	
	\$170,000	\$388,730	\$240,000	\$70,000	41.18%
TOTAL TAXES	\$7,738,343	\$7,969,898	\$8,325,395	\$571,452	7.38%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,500	\$5,604	\$5,450	(\$50)	
12110-001 Federal Govt. Agencies- Post Offices	\$5,300	\$5,355	\$5,300	\$0	
	\$10,800	\$10,960	\$10,750	(\$50)	-0.46%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institut	\$27,000	\$26,732	\$27,000	\$0	
12310-100 Wind Farm Subsidy	\$34,104	\$34,104	\$34,445	\$341	
12320-000 Crown Timber Forest	\$104,853	\$105,130	\$104,853	\$0	
12330-000 Fire Protection	\$8,350	\$8,346	\$8,350	\$0	
12340-000 Conservation Tax Exemption	\$2,100	\$4,398	\$2,300	\$200	
	\$176,407	\$178,710	\$176,948	\$541	0.31%
TOTAL GRANTS IN LIEU	\$187,207	\$189,669	\$187,698	\$491	0.26%

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	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - MODY - DPC	\$37,350	\$34,344	\$38,769	\$1,419	
13353-105 Service Recovery - Maintenance	\$0	\$0	\$0	\$0	
13353-110 Service Recovery - CAO Airport Corporation	\$12,000	\$6,000	\$0	(\$12,000)	
13353-115 Service Recovery - REMO	\$54,124	\$46,234	\$55,775	\$1,651	
13353-125 Service Recovery - IT Services	\$13,500	\$13,500	\$13,500	\$0	
13353-150 Service Recovery - WREN IT	\$6,000	\$6,000	\$3,000	(\$3,000)	
13353-175 Service Recovery - Drone	\$0	\$0	\$0	\$0	
13353-200 Service Recovery - Inspection services	\$3,500	\$0	\$0	(\$3,500)	
13353-225 Service Recovery - Community Development	\$0	\$0	\$0	\$0	
13353-250 Service Recovery - Administrative Services -Senior	\$1,250	\$1,250	\$1,250	\$0	
TOTAL SERV.PROVIDED LOCAL GOVT	\$127,724	\$107,328	\$112,294	(\$15,430)	-12.08%
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net income - Wellington Turbines	\$53,000	\$46,105	\$53,000	\$0	
14110-200 Solar Revenue - West Pubnico Fire Hall	\$17,000	\$12,041	\$15,000	(\$2,000)	
14110-300 Solar Revenue - West Pubnico Treatment Plant	\$10,500	\$7,591	\$7,000	(\$3,500)	
14110-400 Solar Revenue - East Pubnico Willett Road	\$4,000	\$0	\$1,000	(\$3,000)	
TOTAL SALE OF SERVICES	\$84,500	\$65,737	\$76,000	(\$8,500)	-10.06%
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$500	\$310	\$200	(\$300)	
15110-003 Building Permits	\$9,500	\$15,980	\$14,500	\$5,000	
15110-004 Tax Certificates	\$200	\$1,175	\$500	\$300	
15110-006 Subdivision Fees	\$2,000	\$3,900	\$3,500	\$1,500	
	\$12,200	\$21,365	\$18,700	\$6,500	53.28%
FINES					
15210-001 Fines	\$2,500	\$4,041	\$2,500	\$0	
	\$2,500	\$4,041	\$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.)	\$62,500	\$61,055	\$62,000	(\$500)	
15510-010 Interest on Investments-(P.Sewer Surplus)	\$1,500	\$887	\$1,500	\$0	
15510-015 Interest on Pubnico Capital	\$8,200	\$8,174	\$4,000	(\$4,200)	
15510-020 Interest on Tusket Sewer Capital Loan	\$4,500	\$4,500	\$4,200	(\$300)	
15510-025 Interest on East Pubnico Water Utility	\$5,500	\$5,955	\$3,000	(\$2,500)	
15510-030 Interest on Wedgeport Capital loan	\$2,000	\$2,000	\$1,700	(\$300)	
15510-031 Interest on COVID Tax Deferral Loan	\$0	\$0	\$0	\$0	
15590-000 Interest on Tax Sale Surplus	\$6,700	\$5,679	\$6,200	(\$500)	
	\$90,900	\$88,250	\$82,600	(\$8,300)	-9.13%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$54,000	\$53,143	\$56,000	\$2,000	
15610-002 Accrual - Pubnico Sewer Taxes	\$1,111	\$1,438	\$500	(\$611)	
15610-003 Accrual - Tusket Sewer Taxes	\$1,000	\$903	\$1,100	\$100	
15610-004 Accrual - Water Lending Interest	\$10,000	\$13,992	\$10,500	\$500	
15610-005 Accrual - Wedgeport Sewer Taxes	\$400	\$345	\$300	(\$100)	
15610-006 Accrual -Dangerous & Unsightly - Principal & interest	\$0	\$249	\$0	\$0	
15610-007 Accrual -Property Tax COVID Loan	\$0	\$116	\$0	\$0	
	\$66,511	\$70,187	\$68,400	\$1,889	2.84%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$2,200	\$2,448	\$2,200	\$0	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$10,000	\$10,000	\$10,000	\$0	
15710-004 Tourism Signage Initiative Revenue (Recovery)	\$2,500	\$2,244	\$1,500	(\$1,000)	
15710-006 Recreation Programs (refund-user fees)	\$5,000	\$1,900	\$6,000	\$1,000	
15710-007 Recreation Day Camps (Refunds-User Fees)	\$25,000	\$26,220	\$34,000	\$9,000	
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$3,000	\$1,000	\$0	
15710-009 Tusket Sewer Hook-ups	\$2,000	\$3,000	\$1,000	(\$1,000)	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$7,000	\$4,000	
15710-011 Recreation Teen Program	\$2,130	\$1,275	\$2,400	\$270	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$11,000	\$15,000	\$4,000	
15710-013 AMA Wellness Grant	\$0	\$1,000	\$0	\$0	
15710-017 Recreation Misc Revenue	\$5,540	\$5,540	\$8,345	\$2,805	
15710-021 Wedgeport Sewer Admin Fee (Recovery)	\$1,500	\$1,500	\$3,000	\$1,500	
15750-000 Refunds - Unsightly Premises	\$0	\$5,067	\$0	\$0	
15785-000 HST Rebate- Mileage	\$1,000	\$961	\$750	(\$250)	
	\$71,870	\$78,155	\$92,195	\$20,325	28.28%

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MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$300	\$1,011	\$400	\$100	
15990-001 Cash Over/Under	\$0	(\$175)	\$0	\$0	
15990-002 Other Revenue - Elections Deposit	\$0	\$0	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,093	\$1,093	\$1,104	\$11	
	\$1,393	\$1,929	\$1,504	\$111	7.96%
TOTAL REVENUE-OWN SOURCES	\$248,374	\$266,928	\$268,899	\$20,525	8.26%
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$309,846	\$154,923	\$0	
16286-000 Farm Acreage	\$6,600	\$6,596	\$6,800	\$200	
	\$161,523	\$316,442	\$161,723	\$200	0.12%
TOTAL UNCONDITIONAL TRANSFERS	\$161,523	\$316,442	\$161,723	\$200	0.12%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Canada Works - Summer Students	\$22,000	\$27,301	\$7,979	(\$14,021)	
	\$22,000	\$27,301	\$7,979	(\$14,021)	-63.73%
PROVINCIAL GOVERNMENT					
17525-000 EMO 911 Grant	\$2,850	\$2,802	\$2,850	\$0	
17530-000 Translation	\$0	\$0	\$0	\$0	
17530-001 Active Living - Active Communities Grant	\$11,593	\$16,228	\$15,476	\$3,883	
17530-002 Recreation Infrastructure revenue	\$22,000	\$15,000	\$20,000	(\$2,000)	
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	\$115,000	\$55,439	\$65,000	(\$50,000)	
17530-006 Active Transportation	\$0	\$0	\$0	\$0	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$11,400	\$11,385	\$11,385	(\$15)	
17530-009 Municipal Contribution - MIP	\$16,122	\$0	\$0	(\$16,122)	
17530-010 Provincial Contribution - MIP	\$60,000	\$60,000	\$0	(\$60,000)	
17530-011 Senior Safety COVID Funding	\$4,500	\$0	\$0	(\$4,500)	
	\$268,465	\$185,853	\$139,711	(\$128,754)	-47.96%
TOTAL CONDITIONAL TRANSFERS	\$290,465	\$213,154	\$147,690	(\$142,775)	-49.15%
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	\$160,526	\$0	\$75,000	(\$85,526)	
19200-002 Transfer from Capital Reserve Fund	\$127,273	\$127,273	\$277,691	\$150,418	
19200-003 Transfer from East Pubnico Water Utility Fund	\$0	\$0	\$10,000	\$10,000	
19200-004 Transfer from West Pubnico Wastewater	\$0	\$0	\$38,000	\$38,000	
19200-005 Transfer from Wedgeport Wastewater	\$0	\$0	\$3,300	\$3,300	
19200-006 Transfer from Tusket Wastewater	\$0	\$0	\$8,500	\$8,500	
TOTAL OTHER TRANSFERS	\$287,799	\$127,273	\$412,491	\$124,692	43.33%
TOTAL REVENUES	\$9,125,935	\$9,256,429	\$9,692,190	\$550,655	6.03%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EXPENDITURES					
LEGISLATIVE					
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$35,760	\$35,757	\$37,584	(\$1,824)	
21111-000 Warden Cell phone	\$500	\$324	\$500	\$0	
21112-000 Warden Travel expenses	\$900	\$0	\$500	\$400	
21130-000 Council Stipends	\$178,395	\$178,378	\$187,493	(\$9,098)	
21132-000 Council Travel Expenses	\$900	\$1,108	\$1,000	(\$100)	
21133-000 Council Ipad Related Costs/Internet	\$4,500	\$3,267	\$5,000	(\$500)	
21134-000 Council Benefits & Pension Plan Expense	\$10,500	\$11,026	\$13,500	(\$3,000)	
21134-001 Council CPP Adjustment	\$0	(\$3,265)	\$0	\$0	
21135-000 Council UNSM & FCM Conferences & Training	\$5,000	\$895	\$9,800	(\$4,800)	
21136-000 Council UNSM & FCM Union Dues	\$8,500	\$8,303	\$8,750	(\$250)	
21139-100 Council -Capital equipment	\$1,000	\$0	\$2,300	(\$1,300)	
TOTAL LEGISLATIVE	\$245,955	\$235,792	\$266,427	(\$20,472)	-8.32%
GENERAL GOVERNMENT SERVICES					
ADMINISTRATION & CAO					
21212-001 CAO - Salary	\$126,378	\$118,785	\$130,000	(\$3,622)	
21212-002 CAO - Acting - Salary	\$0	\$19,308	\$0	\$0	
21212-003 CAO - Travel & conferences	\$1,000	\$408	\$1,000	\$0	
21212-004 CAO - Professional fees	\$1,300	\$1,167	\$1,300	\$0	
21213-001 Deputy CAO - Salary	\$0	\$16,615	\$80,000	(\$80,000)	
21213-002 Municipal Clerk - Salary	\$67,703	\$49,158	\$0	\$67,703	
21213-004 Staff -Meeting Fees	\$1,750	\$2,100	\$4,000	(\$2,250)	
21213-005 Deputy Clerk - Salary	\$5,100	\$4,699	\$0	\$5,100	
21213-006 Staff- Regular Mileage	\$750	\$332	\$1,000	(\$250)	
21213-007 Executive Assistant	\$43,054	\$34,725	\$45,675	(\$2,621)	
21213-008 Citizen Members-Mileage to Meetings	\$500	\$0	\$500	\$0	
21213-009 Special Coordinator	\$0	\$0	\$4,500	(\$4,500)	
21215-000 Legal Services-(Regular Services)	\$7,000	\$8,342	\$7,000	\$0	
21215-002 Legal Services-(Other)	\$22,000	\$22,347	\$10,000	\$12,000	
21215-004 Elections & Boundary Review	\$0	\$0	\$15,000	(\$15,000)	
21215-005 Elections - Returning Officer	\$0	\$0	\$0	\$0	
21215-006 COVID costs - Elections	\$0	\$0	\$0	\$0	
21215-007 COVID costs - Other	\$5,000	\$6,923	\$0	\$5,000	
	\$281,535	\$284,909	\$299,975	(\$18,440)	-6.55%
INFORMATION TECHNOLOGY (IT)					
21216-023 Information Technologist - Salary	\$58,310	\$58,308	\$60,700	(\$2,390)	
21216-024 Information Technologist - Travel	\$1,200	\$733	\$1,200	\$0	
21216-025 Training, Books, etc.	\$100	\$0	\$100	\$0	
21216-026 Minor Equipment & Suppl.(All Depts)	\$250	\$29	\$0	\$250	
21216-027 Internet/Spam Services	\$4,500	\$4,508	\$4,500	\$0	
21216-028 Equipt.Reprs/Maint.(All Depts)	\$4,000	\$2,599	\$4,000	\$0	
21216-029 Miscellaneous Expenses	\$0	\$0	\$0	\$0	
21216-030 Software Maintenance costs	\$33,000	\$33,493	\$40,000	(\$7,000)	
21216-031 Cell Phones	\$7,000	\$9,357	\$9,000	(\$2,000)	
21216-032 AMA Website expense	\$3,500	\$3,911	\$4,000	(\$500)	
21216-033 Translation costs	\$3,000	\$855	\$2,500	\$500	
21216-034 Phones	\$6,000	\$9,999	\$7,500	(\$1,500)	
21216-035 ADT Security	\$1,400	\$1,173	\$1,300	\$100	
21216-036 Online Promotion and branding	\$500	\$0	\$500	\$0	
21216-037 Video Editing Costs	\$500	\$0	\$500	\$0	
21216-038 Newsletter/Communications	\$2,000	\$4,805	\$6,000	(\$4,000)	
21216-100 Capital Equipment	\$9,000	\$8,874	\$12,750	(\$3,750)	
	\$134,260	\$138,645	\$154,550	(\$20,290)	-15.11%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> BUDGET	<u>2021-2022</u> ACTUALS	<u>2022-2023</u> BUDGET	<u>BUDGET</u> VARIANCE	<u>VARIANCE</u> BUDGET %
GRANTS TO ORGANIZATIONS					
21217-001 Grants to organizations - Spring	\$53,000	\$45,825	\$53,000	\$0	
21217-002 Community Hall Grants Project	\$20,000	\$28,486	\$20,000	\$0	
21217-003 Aquatics Operating Grant	\$105,000	\$92,002	\$130,000	(\$25,000)	
21217-004 Mariners Center Operating Grant	\$175,000	\$149,212	\$130,000	\$45,000	
21217-005 Special Events Grants	\$4,000	\$1,000	\$28,000	(\$24,000)	
21217-006 Mariner's Centre - Capital	\$0	\$0	\$0	\$0	
21217-007 Community Grants	\$27,000	\$24,500	\$27,000	\$0	
21217-008 West Pubnico Golf & Country Club	\$0	\$0	\$8,000	(\$8,000)	
21217-009 CMA 2024	\$50,000	\$50,000	\$50,000	\$0	
21217-010 Societe Historique de Pubnico-Ouest	\$18,000	\$18,000	\$18,000	\$0	
21217-011 COVID-19 Support	\$8,000	\$2,061	\$0	\$8,000	
21217-012 Argyle Comfort Centre Improvements	\$5,000	\$0	\$0	\$5,000	
21217-013 YMCA Conditional Assessment	\$0	\$0	\$0	\$0	
21217-014 Grants to Organizations - Fall	\$7,000	\$7,000	\$7,000	\$0	
	\$472,000	\$418,086	\$471,000	\$1,000	0.21%
TOTAL ADMINISTRATION & CAO	\$887,795	\$841,641	\$925,525	(\$37,730)	
FINANCE					
INTEREST ON DEBT					
21220-001 Interest on Short-Term (Banking Service Charges)	\$6,000	\$5,804	\$6,000	\$0	
21220-002 Interest on COVID Debt	\$13,428	\$15,033	\$7,500	\$5,928	
21220-003 Interest on FCM loan - New Admin Bldg	\$0	\$0	\$110,015	(\$110,015)	
	\$19,428	\$20,837	\$123,515	(\$104,087)	-535.76%
FINANCE & EMPLOYEE BENEFITS					
21222-001 Director of Finance - Salary	\$65,847	\$65,845	\$71,000	(\$5,153)	
21222-002 Finance Officer - Salary	\$50,399	\$50,397	\$53,000	(\$2,601)	
21222-003 Tax Administrator - Salary	\$47,000	\$46,923	\$48,927	(\$1,927)	
21222-004 CPP Expense	\$59,500	\$63,791	\$65,500	(\$6,000)	
21222-005 EI Expense	\$26,000	\$27,069	\$27,000	(\$1,000)	
21222-006 Pension Plan	\$64,000	\$56,654	\$67,000	(\$3,000)	
21222-007 Group Insurance & Medical	\$38,500	\$39,125	\$48,000	(\$9,500)	
21222-008 Workers Compensation	\$21,000	\$23,673	\$27,000	(\$6,000)	
21222-009 Employee Assistance Program	\$1,000	\$838	\$1,000	\$0	
21222-010 Employee Year end Bonus	\$4,000	\$3,600	\$4,200	(\$200)	
21222-011 Workplace Wellness	\$4,000	\$3,615	\$4,000	\$0	
21222-012 Employee Compensation - Other	\$0	\$0	\$20,000	(\$20,000)	
	\$381,246	\$381,529	\$436,627	(\$55,381)	-14.53%
FINANCIAL AUDIT					
21225-000 Audit Fees	\$24,000	\$30,083	\$26,000	(\$2,000)	
	\$24,000	\$30,083	\$26,000	(\$2,000)	-8.33%
TAXATION					
21241-002 Title Searches & Survey Expenses	\$500	\$0	\$500	\$0	
21241-003 Tax Sale Expenses	\$750	(\$338)	\$500	\$250	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$13,000	\$12,680	\$13,500	(\$500)	
21243-001 Tax Rebates-Exemptions Granted	\$17,600	\$17,682	\$19,300	(\$1,700)	
21243-002 Write-Offs and Allowances - Municipal Tax	\$12,000	\$4,758	\$8,000	\$4,000	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$140,600	\$140,572	\$142,000	(\$1,400)	
	\$184,450	\$175,355	\$183,800	\$650	0.35%
OTHER OFFICE EXPENSES					
21290-001 Common Other and Meals	\$8,000	\$8,471	\$9,500	(\$1,500)	
21290-002 Office Supplies	\$5,000	\$8,241	\$7,500	(\$2,500)	
21290-003 Postage	\$9,500	\$9,042	\$10,000	(\$500)	
21290-004 Photocopier Leases	\$9,900	\$9,677	\$9,800	\$100	
21290-005 Postage Meter Lease	\$2,300	\$1,752	\$2,300	\$0	
21290-006 Photocopier Usage	\$4,700	\$3,380	\$4,000	\$700	
21290-007 Property and Liability Insurance	\$43,000	\$42,070	\$48,000	(\$5,000)	
21290-008 Office Furniture	\$1,250	\$4,933	\$1,500	(\$250)	
21290-010 Advertising/Sponsorship	\$10,000	\$9,598	\$10,000	\$0	
21290-011 Kitchen Supplies	\$3,000	\$1,159	\$1,500	\$1,500	
21290-012 NSP New Building	\$0	\$11,615	\$14,000	(\$14,000)	
21290-013 NSP Old Building	\$7,500	\$7,845	\$1,800	\$5,700	
21290-014 Janitorial Services	\$17,000	\$19,725	\$28,000	(\$11,000)	
21290-015 Cleaning Supplies (Janitor)	\$9,500	\$3,182	\$4,500	\$5,000	
21290-016 Repairs	\$3,000	\$3,522	\$4,000	(\$1,000)	
21290-017 NSP (recr.bldg.)	\$175	\$132	\$0	\$175	
21290-018 Garbage Removal	\$1,200	\$2,163	\$2,500	(\$1,300)	
	\$135,025	\$146,505	\$158,900	(\$8,700)	-6.44%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> BUDGET	<u>2021-2022</u> ACTUALS	<u>2022-2023</u> BUDGET	<u>BUDGET</u> VARIANCE	<u>VARIANCE</u> BUDGET %
CONFERENCES AND MEMBERSHIPS					
21920-000 NSFM & FCM Conferences - CAO & Deputy CAO	\$1,500	\$0	\$3,100	(\$1,600)	
21920-001 AMA Membership & Conference expense	\$3,500	\$3,947	\$8,200	(\$4,700)	
21920-002 Tax Collectors Seminars & Memberships	\$2,400	\$0	\$2,000	\$400	
21920-003 Employee Training & Workshops	\$7,000	\$6,311	\$10,000	(\$3,000)	
21920-007 NSFM Board meetings-AMA Past President	\$0	\$0	\$0	\$0	
21920-008 CAMA Membership & Conference expense	\$600	\$527	\$550	\$50	
	\$15,000	\$10,784	\$23,850	(\$8,850)	-59.00%
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$197,187	\$197,187	\$193,900	\$3,287	
	\$197,187	\$197,187	\$193,900	\$3,287	1.67%
TOTAL FINANCE					
	\$956,336	\$962,280	\$1,146,592	(\$175,081)	
TOTAL GENERAL GOVERNMENT SERVICES					
	\$1,844,131	\$1,803,921	\$2,072,117	(\$212,811)	-11.54%
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$962,000	\$961,750	\$1,069,000	(\$107,000)	
	\$962,000	\$961,750	\$1,069,000	(\$107,000)	-11.12%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$102,850	\$102,833	\$102,000	\$850	
	\$102,850	\$102,833	\$102,000	\$850	0.83%
LAW ENFORCEMENT & GROUND SEARCH RESCUE					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$4,798	\$5,000	\$0	
22330-015 Prosecutorial Services	\$1,500	\$588	\$1,000	\$500	
22330-020 Ground Search and Rescue	\$6,500	\$6,500	\$6,500	\$0	
	\$13,000	\$11,886	\$12,500	\$500	3.85%
FIRE PROTECTION- OPERATIONAL GRANTS & SUPPORT					
22420-000 Per Capita Grants	\$288,250	\$288,250	\$312,500	(\$24,250)	-8.41%
22420-001 Training Program	\$18,300	\$1,846	\$21,300	(\$3,000)	
22420-002 Conferences	\$0	\$0	\$0	\$0	
22420-003 Dispatch Fees	\$23,500	\$17,399	\$22,000	\$1,500	
22420-004 Airpacks (2)	\$21,000	\$20,877	\$26,000	(\$5,000)	
22420-005 Pagers (2)	\$1,600	\$1,057	\$1,600	\$0	
22420-006 Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Vehicle Rentals & PD	\$1,000	\$0	\$3,000	(\$2,000)	
22420-008 Fleet improvement policy	\$40,000	\$40,000	\$40,000	\$0	
22420-009 Training Equipment & Medals	\$0	\$1,265	\$0	\$0	
22420-010 Insurance Accident/ Life	\$28,000	\$23,757	\$24,500	\$3,500	
22420-011 Fire Tags and Banquet	\$1,500	\$0	\$2,500	(\$1,000)	
22420-012 Radio License Fees	\$5,600	\$5,179	\$5,600	\$0	
22420-014 Worker's Compensation	\$9,700	\$9,799	\$9,850	(\$150)	
22420-015 Insurance vehicle loss	\$24,799	\$24,157	\$18,500	\$6,299	
22420-016 Miscellaneous	\$0	\$3,296	\$0	\$0	
22420-017 Consultant-Training-Insurance	\$0	\$0	\$9,000	(\$9,000)	
	\$463,749	\$436,882	\$496,850	(\$33,101)	-7.14%
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate	\$153,000	\$152,879	\$161,750	(\$8,750)	
22424-001 Quinan Area Rate	\$32,300	\$32,281	\$35,135	(\$2,835)	
22424-002 East Pubnico Area Rate	\$19,160	\$19,163	\$19,888	(\$728)	
22424-003 Eel Brook Area Rate	\$136,000	\$137,168	\$148,410	(\$12,410)	
22424-004 Wedgeport & District Area Rate	\$74,300	\$73,900	\$78,690	(\$4,390)	
22424-005 Islands & District Area Rate	\$22,400	\$22,466	\$26,836	(\$4,436)	
22424-006 Lake Vaughn Area Rate	\$3,900	\$3,996	\$4,496	(\$596)	
22424-007 Kemptville Area Rate	\$4,450	\$4,482	\$4,786	(\$336)	
	\$445,510	\$446,335	\$479,991	(\$34,481)	-7.74%
REGIONAL EMERGENCY MANAGEMENT ORGANIZATION					
22510-000 Coordinators - Stipends	\$40,500	\$40,500	\$42,444	(\$1,944)	
22510-001 Coordinators - Travel/Training	\$3,000	\$2,676	\$3,000	\$0	
22510-002 Coordinators - Conferences	\$1,000	\$0	\$1,000	\$0	
22510-003 Coordinators - WCB	\$600	\$735	\$600	\$0	
22512-001 Comfort Center Readiness	\$2,000	\$418	\$2,000	\$0	
22512-002 Communications (computer,internet&radio line	\$9,000	\$10,510	\$10,000	(\$1,000)	
22512-003 Miscellaneous	\$1,500	\$1,255	\$1,500	\$0	
22512-004 Exercises and Training	\$2,500	\$45	\$2,000	\$500	
22512-005 Emergency Event Contingency	\$0	\$0	\$0	\$0	
22512-006 Repairs - RECC	\$10,000	\$6,764	\$10,000	\$0	
22512-007 Office Supplies	\$2,000	\$1,136	\$2,000	\$0	
22512-009 Boat/Generator Maintenance	\$1,000	\$561	\$1,000	\$0	
22512-010 Licensing and Insurance	\$1,500	\$700	\$1,500	\$0	
22512-011 Power	\$2,000	\$98	\$2,000	\$0	
22512-012 Alertable	\$3,500	\$3,031	\$3,500	\$0	
	\$80,100	\$68,429	\$82,544	(\$2,444)	-3.05%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
DEPARTMENT OF OPERATIONAL SERVICES					
22750-000 Director of Operation Services -Salary	\$0	\$39,769	\$71,000	(\$71,000)	
22750-001 Facilities Maintenance Supervisor - Salary	\$57,673	\$48,646	\$60,000	(\$2,327)	
22750-002 Facilities Maintenance - Salary	\$53,721	\$35,796	\$82,032	(\$28,311)	
22750-003 Field Maintenance -Salary	\$43,500	\$43,469	\$45,284	(\$1,784)	
22750-004 Field Maintenance (casual) salary	\$26,300	\$32,225	\$16,800	\$9,500	
22750-005 Training & PD	\$2,750	\$816	\$6,000	(\$3,250)	
22750-006 Membership Dues	\$500	\$200	\$1,000	(\$500)	
22750-007 On Call Fee	\$3,500	\$1,600	\$1,040	\$2,460	
22750-008 Sidewalk Maintenance	\$3,000	\$2,483	\$3,500	(\$500)	
22750-009 Road Maintenance	\$3,000	\$963	\$6,200	(\$3,200)	
22750-010 Recreation Field Maintenance	\$6,000	\$4,928	\$6,600	(\$600)	
22750-011 Vehicle Operation	\$16,000	\$22,066	\$20,000	(\$4,000)	
22750-012 Storage Shed maintenance & expenses	\$2,000	\$3,156	\$2,500	(\$500)	
22750-013 Equipment Fuel & Maintenance	\$5,000	\$4,171	\$6,500	(\$1,500)	
22750-014 Miscellaneous	\$3,500	\$3,402	\$3,500	\$0	
	\$226,444	\$243,691	\$331,956	(\$105,512)	-46.60%
DEPARTMENT OF PROTECTIVE SERVICES					
22920-001 Director of Public works Salary	\$70,912	\$46,359	\$0	\$70,912	
22920-002 Director of Public works Travel	\$1,000	\$701	\$0	\$1,000	
22920-003 Director of Protective Services Salary	\$56,500	\$55,585	\$71,000	(\$14,500)	
22920-004 Director of Protective Services Travel	\$0	\$0	\$0	\$0	
22920-005 Building Official & Subdivision (Part-time)	\$62,000	\$75,211	\$37,000	\$25,000	
22920-006 Building Official & Subdivision (Part-time) Travel	\$1,500	\$136	\$0	\$1,500	
22920-009 Occupational Health & Safety	\$8,000	\$1,093	\$4,000	\$4,000	
22920-010 Printing Expense	\$900	\$555	\$2,000	(\$1,100)	
22920-011 Vehicle Operations	\$0	\$0	\$15,500	(\$15,500)	
22920-012 Administrative Assistant Salary	\$0	\$28,693	\$25,500	(\$25,500)	
22920-014 Other Expense	\$2,500	\$4,185	\$2,500	\$0	
22920-015 Training & PD	\$19,500	\$18,163	\$15,000	\$4,500	
22920-017 Membership Dues	\$2,000	\$2,015	\$1,750	\$250	
22920-018 General mileage	\$300	\$106	\$500	(\$200)	
22920-019 Civic Signage Initiative	\$11,500	\$18,879	\$11,500	\$0	
22920-020 Fire Inspector/By-Law Officer Salary	\$44,200	\$32,155	\$52,020	(\$7,820)	
	\$280,812	\$283,834	\$238,270	\$42,542	15.15%
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,445	\$29,445	\$29,445	\$0	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$200	\$191	\$200	\$0	
	\$29,645	\$29,636	\$29,645	\$0	0.00%
GEOGRAPHIC INFORMATION SYSTEMS (GIS) - SHARED SERVICE					
22940-000 GIS Technician - Salary	\$50,373	\$50,368	\$52,438	(\$2,065)	
22940-001 Professional and legal	\$750	\$0	\$500	\$250	
22940-002 Employee benefits	\$9,600	\$9,585	\$10,600	(\$1,000)	
22940-003 Mileage and meeting costs	\$1,400	\$730	\$1,600	(\$200)	
22940-004 Conferences/workshops & memberships	\$2,500	\$0	\$1,050	\$1,450	
22940-005 Office supplies, postage and equipment	\$900	\$1,053	\$1,000	(\$100)	
22940-006 Telephone and communication	\$850	\$443	\$500	\$350	
22940-007 Software, license and IT	\$2,900	\$1,700	\$4,150	(\$1,250)	
22940-008 Computer equipment	\$1,000	\$0	\$1,000	\$0	
22940-009 Rental and admin fees	\$3,000	\$3,000	\$3,000	\$0	
22940-010 Other	\$504	\$247	\$500	\$4	
22940-011 Drone insurance	\$1,700	\$1,563	\$1,200	\$500	
	\$75,477	\$68,689	\$77,538	(\$2,061)	
SENIOR SAFETY					
23100-001 Senior Safety Coordinator - Salary	\$55,869	\$55,867	\$58,160	(\$2,291)	
23100-002 Vehicle & Travel	\$1,000	\$893	\$3,000	(\$2,000)	
23100-003 Supplies & Material	\$500	\$0	\$500	\$0	
23100-004 Conference & training	\$100	\$0	\$300	(\$200)	
23100-005 Other	\$0	\$1,069	\$0	\$0	
23100-006 Events	\$0	\$100	\$0	\$0	
23100-007 Covid Costs	\$0	\$2,665	\$0	\$0	
23100-008 Telephone & Communication	\$0	\$489	\$800	(\$800)	
23100-009 Facility Rental & Hospitality	\$0	\$0	\$800	(\$800)	
	\$57,469	\$61,084	\$63,560	(\$6,091)	-10.60%
TOTAL PROTECTIVE SERVICES	\$2,737,056	\$2,715,049	\$2,983,854	(\$246,798)	-9.02%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>TRANSPORTATION SERVICES</u>					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$49,210	\$49,210	\$51,572	(\$2,362)	
23230-010 King's Lake Road Maintenance	\$0	\$0	\$15,600	(\$15,600)	
23230-175 Public Transportation - HOPE Dial a Ride	\$0	\$91	\$1,500	(\$1,500)	
	\$49,210	\$49,301	\$68,672	(\$19,462)	-39.55%
AIRPORT OPERATIONAL SUPPORT					
23320-000 Operating Grant	\$175,000	\$176,900	\$196,000	(\$21,000)	
23320-050 Economic Development Initiatives	\$0	\$0	\$0	\$0	
	\$175,000	\$176,900	\$196,000	(\$21,000)	-12.00%
TOTAL TRANSPORT SERVICES	\$224,210	\$226,201	\$264,672	(\$40,462)	-18.05%
<u>ENVIRONMENTAL HEALTH SERVICES</u>					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 General Repairs and supplies	\$24,000	\$19,607	\$32,000	(\$8,000)	
24240-002 NS Power	\$36,000	\$32,942	\$35,000	\$1,000	
24240-004 Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 Supplies & Misc. expenses	\$2,000	\$781	\$1,200	\$800	
24240-007 Professional Development	\$1,000	\$572	\$1,500	(\$500)	
24240-008 Polymer Solution	\$4,000	\$7,267	\$7,500	(\$3,500)	
24240-009 Dewatering Unit Maintenance	\$1,000	\$628	\$0	\$1,000	
24240-010 Transfer to Reserves	\$5,618	\$0	\$18,093	(\$12,475)	
24240-011 Storage Pad Study	\$12,200	\$0	\$0	\$12,200	
24240-012 New Capital & Pumps	\$33,000	\$26,624	\$38,000	(\$5,000)	
24240-013 Lab Testing	\$3,000	\$3,121	\$3,500	(\$500)	
24240-014 Liability & Equipment Insurance	\$5,500	\$5,500	\$5,500	\$0	
24240-015 Wastewater Operator - Salary	\$51,382	\$51,244	\$54,000	(\$2,618)	
24240-016 Sludge Removal/truck	\$8,500	\$9,658	\$11,000	(\$2,500)	
24240-017 Scada system & telephone	\$3,500	\$2,339	\$3,750	(\$250)	
24240-018 Office Supplies	\$500	\$0	\$0	\$500	
24240-019 Wastewater Operators Employee Benefits	\$8,500	\$9,193	\$16,140	(\$7,640)	
24240-020 Mileage/Fuel -truck	\$2,250	\$2,145	\$3,000	(\$750)	
24240-021 Interest Expense	\$1,300	\$1,297	\$0	\$1,300	
24240-024 Vehicle Insurance	\$2,000	\$2,448	\$2,500	(\$500)	
24240-025 Wastewater Operator #2 - Salary	\$0	\$28,323	\$33,048	(\$33,048)	
24240-026 On call fee	\$0	\$0	\$1,300	(\$1,300)	
	\$207,250	\$205,689	\$269,031	(\$61,781)	-29.81%
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Wages	\$3,000	\$3,000	\$7,000	(\$4,000)	
24245-002 Nova Scotia Power	\$8,500	\$7,495	\$9,000	(\$500)	
24245-003 Communications (Scada)	\$2,500	\$2,585	\$3,000	(\$500)	
24245-004 Audit Fees	\$200	\$200	\$500	(\$300)	
24245-005 Liability & Equipment Insurance	\$1,100	\$1,100	\$1,200	(\$100)	
24245-006 Plant & Equipment Maintenance	\$5,000	\$2,568	\$6,000	(\$1,000)	
24245-008 Lab Testing	\$2,500	\$3,605	\$3,500	(\$1,000)	
24245-009 Transfer to Reserves	\$2,667	\$0	\$2,866	(\$199)	
24245-010 Septic Services - Residential	\$5,250	\$3,650	\$6,050	(\$800)	
24245-011 Septic Services - Commercial	\$2,000	\$1,606	\$3,000	(\$1,000)	
24245-012 Miscellaneous Expense	\$200	\$196	\$250	(\$50)	
24245-013 General Repairs (pump stn, tanks)	\$7,500	\$3,181	\$8,500	(\$1,000)	
24245-014 Septic Services - Tusket Brewery	\$2,000	\$469	\$2,000	\$0	
24245-015 On call fee	\$0	\$0	\$1,300	(\$1,300)	
	\$42,417	\$29,655	\$54,166	(\$11,749)	-27.70%
WEDGEPORT SEWAGE & ONSITE TREATMENT					
24250-002 Tank and Pump Maintenance	\$1,000	\$66	\$1,500	(\$500)	
24250-003 Repairs	\$1,300	\$1,252	\$1,500	(\$200)	
24250-004 Travel	\$420	\$420	\$500	(\$80)	
24250-005 Wastewater Technician - wages	\$1,500	\$1,500	\$2,000	(\$500)	
24250-006 Pumping Services	\$1,800	\$0	\$3,300	(\$1,500)	
24250-007 Sludge Removal	\$0	\$1,147	\$0	\$0	
24250-008 Other	\$270	\$0	\$270	\$0	
24250-009 On call fee	\$0	\$0	\$1,040	(\$1,040)	
24250-010 Liability & Equipment Insurance	\$0	\$0	\$750	(\$750)	
24250-011 Transfer to Reserves	\$0	\$0	\$330	(\$330)	
24250-012 Audit fees	\$0	\$0	\$500	(\$500)	
	\$6,290	\$4,385	\$11,690	(\$5,400)	-85.85%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> BUDGET	<u>2021-2022</u> ACTUALS	<u>2022-2023</u> BUDGET	<u>BUDGET</u> VARIANCE	<u>VARIANCE</u> BUDGET %
EAST PUBNICO WATER UTILITY					
LOWER EAST PUBNICO					
24255-001 Power and Pumping	\$4,500	\$3,226	\$4,000	\$500	
24255-003 Capital and repairs	\$5,000	\$3,510	\$13,000	(\$8,000)	
24255-004 Insurance	\$460	\$238	\$400	\$60	
24255-006 Miscellaneous	\$40	\$356	\$500	(\$460)	
24255-007 Salary & mileage	\$2,500	\$2,500	\$6,000	(\$3,500)	
24255-008 On call Fee	\$0	\$0	\$520	(\$520)	
	\$12,500	\$9,830	\$24,420	(\$11,920)	-95.36%
MIDDLE EAST PUBNICO					
24255-015 Power and Pumping	\$4,000	\$3,325	\$4,000	\$0	
24255-017 Capital, repairs & study	\$11,700	\$8,543	\$15,000	(\$3,300)	
24255-018 Insurance	\$300	\$325	\$300	\$0	
24255-019 Salary & mileage	\$8,500	\$9,016	\$9,000	(\$500)	
24255-020 Transfer to reserves	\$5,500	\$0	\$1,660	\$3,840	
24255-021 Miscellaneous	\$500	\$405	\$600	(\$100)	
24255-023 On call fee	\$0	\$0	\$520	(\$520)	
	\$30,500	\$21,613	\$31,080	(\$580)	-1.90%
TOTAL EAST PUBNICO WATER UTILITY	\$43,000	\$31,443	\$55,500	(\$12,500)	-29.07%
GARBAGE COLLECTION & DISPOSAL					
24320-000 Collection Fuel Surcharge	\$800	\$4,893	\$6,000	(\$5,200)	
24320-001 Collection Contract	\$364,000	\$363,543	\$375,500	(\$11,500)	
24320-002 Recycling Fees	\$52,000	\$44,973	\$26,000	\$26,000	
24320-003 Disposal Fees - Landfill	\$158,000	\$142,343	\$152,000	\$6,000	
24320-004 Disposal Fees - Organics	\$67,000	\$67,171	\$70,000	(\$3,000)	
24320-007 Advertising	\$4,000	\$1,917	\$2,500	\$1,500	
24320-010 Spring & Fall Cleanup	\$80,000	\$79,140	\$82,000	(\$2,000)	
24320-050 Community Clean up Program	\$18,000	\$4,875	\$18,000	\$0	
24320-060 Waste Check Operational Support	\$22,000	\$21,935	\$22,000	\$0	
24320-100 Compostainers	\$11,500	\$9,635	\$11,000	\$500	
24390-000 Illegal Dumping Clean Up	\$4,000	\$0	\$2,000	\$2,000	
	\$781,300	\$740,425	\$767,000	\$14,300	1.83%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Unsightly/Dangerous Premises	\$5,000	\$3,773	\$3,000	\$2,000	
24990-020 Emergency Event Contingency	\$0	\$1,180	\$1,000	(\$1,000)	
	\$5,000	\$4,953	\$4,000	\$1,000	20.00%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,085,257	\$1,016,549	\$1,161,387	(\$76,130)	-7.01%
PUBLIC HEALTH SERVICES					
MEDICAL CLINIC OPERATIONS & DOCTOR RECRUITMENT					
25300-000 Harbour South Medical Clinic	\$43,000	\$29,176	\$22,138	\$20,862	
25300-050 AM Clarke Medical Clinic	\$33,000	\$26,184	\$46,059	(\$13,059)	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$24,000	\$22,074	\$25,000	(\$1,000)	
	\$102,500	\$79,934	\$95,697	\$6,803	6.64%
TOTAL PUBLIC HEALTH SERVICES	\$102,500	\$79,934	\$95,697	\$6,803	6.64%
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 - Contracted Planning Services	\$12,000	\$24,202	\$21,000	(\$9,000)	
MUNICIPAL INNOVATION - TRI-CO PLANNING					
26110-020 Municipal Innovation Planning	\$80,000	\$60,000	\$5,000	\$75,000	
TOTAL PLANNING AND ZONING SERVICES	\$92,000	\$84,202	\$26,000	\$66,000	71.74%
COMMUNITY DEVELOPMENT					
26220-001 Comm Development Officer - Salary	\$56,168	\$56,163	\$15,000	\$41,168	
26220-002 Travel	\$750	\$328	\$750	\$0	
26220-005 Training, Conference and Membership	\$1,750	\$791	\$1,200	\$550	
26220-006 Scholarship Initiative	\$2,000	\$2,000	\$2,000	\$0	
26220-007 Meetings & Information sessions	\$750	(\$128)	\$500	\$250	
26220-008 Aquaculture	\$3,000	\$3,510	\$15,000	(\$12,000)	
26220-009 Small Community Projects	\$3,000	\$1,342	\$2,000	\$1,000	
	\$67,418	\$64,007	\$36,450	\$30,968	45.93%
TOTAL COMMUNITY DEVELOPMENT	\$67,418	\$64,007	\$36,450	\$30,968	45.93%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> BUDGET	<u>2021-2022</u> ACTUALS	<u>2022-2023</u> BUDGET	<u>BUDGET</u> VARIANCE	<u>VARIANCE</u> BUDGET %
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Regional Housing Authority Deficit	\$45,000	\$49,000	\$52,000	(\$7,000)	
26310-007 Solar West Pubnico Fire Hall - Lease expense	\$1,000	\$1,000	\$1,000	\$0	
26310-008 Solar West Pubnico Fire Hall- Utilities	\$0	\$0	\$0	\$0	
26310-010 Strategic planning initiatives	\$72,000	\$14,737	\$18,000	\$54,000	
26310-012 Solar West Pubnico Treatment Plant - Utilities	\$0	\$0	\$0	\$0	
26310-014 Western Regional Enterprise Network	\$43,883	\$43,883	\$43,883	\$0	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$0	\$0	\$0	\$0	
26310-018 Regional Communication - IRIS	\$0	\$9,574	\$9,000	(\$9,000)	
	\$161,883	\$118,194	\$123,883	\$47,000	29.03%
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights	\$1,000	\$498	\$750	\$250	
26690-002 Tusket Business Park - Maintenance & Other	\$1,500	\$0	\$1,500	\$0	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000	\$0	\$1,000	\$0	
26690-004 Gain/Loss on sale of land	\$0	\$0	\$0	\$0	
	\$3,500	\$498	\$3,250	\$250	7.14%
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Contribution to YASTA - Operating	\$67,250	\$67,250	\$67,250	\$0	
26900-109 Contribution to YASTA - Projects	\$10,500	\$10,500	\$20,500	(\$10,000)	
26900-110 Starlight	\$2,000	\$0	\$0	\$2,000	
26900-118 Business/tourism signage initiative	\$2,500	\$684	\$1,200	\$1,300	
26900-130 Misc Argyle (Experiences)	\$1,000	\$582	\$1,000	\$0	
26910-001 Advertising	\$3,000	\$681	\$1,000	\$2,000	
	\$86,250	\$79,697	\$90,950	(\$4,700)	-5.45%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$411,051	\$346,599	\$280,533	\$139,518	33.94%
RECREATION & CULTURAL SERVICES					
RECREATION SERVICES					
27110-001 Physical Activity Coordinator - Salary	\$58,249	\$58,247	\$52,500	\$5,749	
27110-002 Physical Activity Coordinator Travel	\$2,500	\$2,444	\$4,000	(\$1,500)	
27110-003 Director of Recreation Services - Salary	\$63,000	\$63,563	\$61,500	\$1,500	
27110-004 Director of Recreation Services Travel	\$2,000	\$1,002	\$3,000	(\$1,000)	
27111-003 Summer Student Wages	\$78,913	\$60,693	\$75,275	\$3,638	
27111-004 Casual Employee Travel	\$1,500	\$887	\$1,500	\$0	
27111-005 Gym Supervisors Wages	\$1,500	\$764	\$1,500	\$0	
27111-006 Casual Employee Training	\$1,000	\$1,357	\$1,500	(\$500)	
27112-001 Senior Programs	\$6,600	\$4,898	\$6,900	(\$300)	
27112-002 Active Communities Initiatives	\$15,457	\$20,697	\$20,635	(\$5,178)	
27112-003 Program Expenses	\$12,520	\$9,955	\$11,645	\$875	
27112-004 Commission Expenses.	\$500	\$371	\$1,400	(\$900)	
27112-005 Capital Equipment for Programs	\$1,500	\$1,409	\$1,500	\$0	
27112-006 Repairs and Capital Projects	\$43,000	\$39,792	\$47,500	(\$4,500)	
27112-007 Day Camps Expenses	\$5,000	\$4,610	\$5,300	(\$300)	
27112-008 Physical Activity Coordinator Prof. Development	\$1,000	\$37	\$1,000	\$0	
27112-009 Miscellaneous Expenses	\$500	\$179	\$500	\$0	
27112-010 Director of Rec. Services Prof Development	\$1,000	\$0	\$1,000	\$0	
27112-011 Memberships	\$850	\$135	\$850	\$0	
27112-012 Volunteer Banquet Celebrations	\$2,650	\$2,644	\$2,550	\$100	
27112-013 Active Transportation	\$1,000	(\$2,143)	\$1,000	\$0	
27112-014 Kids First Fund	\$1,500	(\$315)	\$1,500	\$0	
27112-015 Teen Program	\$2,840	\$1,341	\$4,020	(\$1,180)	
27112-016 Meeting Expenses	\$300	\$209	\$300	\$0	
27112-018 Leadership Development	\$1,000	\$0	\$1,000	\$0	
27112-019 Promotion	\$1,000	\$577	\$1,000	\$0	
27112-116 School Sport Support	\$1,200	\$0	\$1,200	\$0	
	\$308,079	\$273,351	\$311,575	(\$3,496)	-1.13%
CULTURAL BUILDINGS & FACILITIES					
PUBNICO LIBRARY					
27250-001 Janitors Wages & Benefits	\$6,000	\$6,240	\$6,240	(\$240)	
27250-002 Furnace Oil	\$7,500	\$7,735	\$8,500	(\$1,000)	
27250-003 Nova Scotia Power	\$1,800	\$1,412	\$1,800	\$0	
27250-004 Telephone	\$500	\$388	\$500	\$0	
27250-005 Repairs	\$1,500	\$786	\$1,500	\$0	
27250-006 Insurance	\$2,200	\$2,134	\$2,200	\$0	
27250-007 Supplies	\$610	\$150	\$610	\$0	
27250-008 Miscellaneous Exp.	\$200	\$187	\$200	\$0	
27250-009 Pubnico Library - Snow Removal	\$0	\$0	\$1,500	(\$1,500)	
	\$20,310	\$19,031	\$23,050	(\$2,740)	-13.49%

**2022-2023 APPROVED
Operating Budget**

	<u>2021-2022</u> <u>BUDGET</u>	<u>2021-2022</u> <u>ACTUALS</u>	<u>2022-2023</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
COURTHOUSE & ARCHIVES					
27290-000 Summer Tourguides Wages	\$8,000	\$8,961	\$8,000	\$0	
27290-001 Telephone	\$1,600	\$636	\$1,400	\$200	
27290-002 NS Power	\$6,500	\$7,148	\$7,500	(\$1,000)	
27290-003 Office Supplies	\$2,250	\$2,124	\$2,250	\$0	
27290-004 Repairs & Maintenance	\$12,000	\$5,581	\$6,000	\$6,000	
27290-005 Fall Tourguide Wages	\$5,000	\$4,415	\$5,000	\$0	
27290-007 Membership Dues	\$1,300	\$580	\$1,200	\$100	
27290-008 Janitor Supplies & Misc.Exp.	\$600	\$202	\$500	\$100	
27290-009 Archivist - Salary	\$3,750	\$10,748	\$6,000	(\$2,250)	
27290-010 Staff Travel	\$700	\$173	\$500	\$200	
27290-011 Staff Conferences & Training	\$2,500	\$806	\$2,000	\$500	
27290-012 Books & Periodicals	\$1,000	\$868	\$1,000	\$0	
27290-013 Research Assistant	\$43,500	\$43,500	\$45,284	(\$1,784)	
27290-014 Advertising	\$2,500	\$1,612	\$2,000	\$500	
27290-017 Internet Services	\$2,250	\$1,588	\$2,000	\$250	
27290-018 Kitchen Expenses	\$425	\$450	\$500	(\$75)	
27290-021 Cleaning Services	\$1,500	\$1,512	\$1,500	\$0	
27290-022 Security	\$675	\$475	\$675	\$0	
27290-023 Public Programming	\$3,000	\$2,031	\$4,000	(\$1,000)	
27290-024 Postage	\$250	\$61	\$200	\$50	
27290-025 Preservation supplies	\$2,000	\$1,549	\$2,000	\$0	
27290-026 Heritage Development Officer - Salary	\$52,000	\$51,954	\$55,000	(\$3,000)	
27290-027 Insurance	\$3,200	\$2,941	\$3,500	(\$300)	
	\$156,500	\$149,916	\$158,009	(\$1,509)	-0.96%
REGIONAL LIBRARY					
27590-050 Western Counties Regional Library	\$54,013	\$54,013	\$63,900	(\$9,887)	
	\$54,013	\$54,013	\$63,900	(\$9,887)	-18.30%
TOTAL RECREATION & CULTURAL SERVICES	\$538,902	\$496,311	\$556,534	(\$17,632)	-3.27%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,659,600	\$1,659,580	\$1,683,277	(\$23,677)	
TOTAL EDUCATION	\$1,659,600	\$1,659,580	\$1,683,277	(\$23,677)	-1.43%
TRANSFERS TO RESERVES AND OWN FUNDS					
28221-001 Transfer to Capital Reserve	\$150,000	\$450,000	\$50,000	\$100,000	
28221-004 Transfer to TCA - JE Hatfield Storage	\$0	\$0	\$0	\$0	
28223-001 Transfer to TCA fund - West Pubnico Loan Paym	\$127,273	\$127,273	\$0	\$127,273	
28223-003 Transfer to Capital Reserve - East Pubnico Utility	\$0	\$0	\$0	\$0	
28223-004 Transfer to TCA fund - Admin Building loan repa	\$0	\$0	\$277,691	(\$277,691)	
	\$277,273	\$577,273	\$327,691	(\$50,418)	-18.18%
TOTAL TRANSFERS	\$277,273	\$577,273	\$327,691	(\$50,418)	-18.18%
TOTAL EXPENDITURES	\$9,125,935	\$9,157,209	\$9,692,190	(\$542,080)	-5.94%