

FINANCIAL REPORT AT AUGUST 31, 2024

REVENUES	2024-2025 BUDGET	PRORATED BUDGET AUG 31, 2024	UNAUDITED ACTUALS TO AUG 31, 2024	VARIANCE ACTUAL TO PRORATED
TAXES				
Residential	\$6,382,000	\$2,659,167	\$2,658,672	(\$495)
Commercial (Regular)	\$1,528,000	\$636,667	\$638,478	\$1,811
Commercial (Seasonal Businesses)	\$29,325	\$12,219	\$12,222	\$3
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$224,179	\$93,408	\$93,409	\$1
Resource	\$472,500	\$196,875	\$197,002	\$127
Resource (Recreation)	\$15,057	\$6,274	\$6,587	\$314
Forestry Acreage	\$9,821	\$4,092	\$4,092	(\$0)
	\$8,660,882	\$3,608,701	\$3,610,462	\$1,761
Fire Area Rates	\$580,244	\$241,768	\$241,635	(\$134)
Other Area Rates	\$385,090	\$160,454	\$148,785	(\$11,669)
	\$965,334	\$402,223	\$390,420	(\$11,803)
Aliant Telecom	\$32,000	\$13,333	\$13,333	(\$0)
Nova Scotia Power	\$35,446	\$14,769	\$14,769	(\$0)
HST Rebate	\$18,000	\$7,500	\$6,008	(\$1,492)
Deed Transfer Tax	\$190,000	\$79,167	\$127,973	\$48,806
	\$275,446	\$114,769	\$162,083	\$47,314
TOTAL TAXATION REVENUE	\$9,901,662	\$4,125,693	\$4,162,965	\$37,273
GRANTS IN LIEU OF TAXES				
Federal Government	\$10,700	\$4,458	\$4,458	(\$0)
Provincial Government	\$187,979	\$78,325	\$78,325	\$0
	\$198,679	\$82,783	\$82,783	\$0
SERVICES PROVIDED TO OTHER GOVTS.				
Local Government	\$143,278	\$59,699	\$46,085	(\$13,614)
SALES OF SERVICES				
Sale of Electricity	\$78,500	\$32,708	\$37,587	\$4,879
REVENUE FROM OWN SOURCES				
Licenses & Permits	\$26,600	\$11,083	\$12,842	\$1,759
Fines	\$3,000	\$1,250	\$8,652	\$7,402
Rentals & Leases	\$3,000	\$1,250	\$1,250	\$0
Return on Investments	\$165,000	\$68,750	\$80,384	\$11,634
Penalties & Interest on Taxes	\$89,900	\$37,458	\$35,421	(\$2,037)
Other Extraordinary Revenue	\$104,033	\$43,347	\$43,113	(\$234)
Miscellaneous Revenue	\$1,826	\$761	\$2,374	\$1,613
	\$393,359	\$163,900	\$184,036	\$20,136
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Provincial Government	\$191,894	\$79,956	\$79,956	\$0
	\$191,894	\$79,956	\$79,956	\$0
CONDITIONAL TRANSFERS FROM OTHER GOVTS.				
Federal Government	\$32,640	\$13,600	\$13,600	\$0
Provincial Government	\$82,271	\$34,280	\$34,199	(\$80)
	\$114,911	\$47,880	\$47,799	(\$80)
TRANSFERS FROM OWN RESERVES				
Non Rate Revenue	\$2,969,015	\$1,237,090	\$1,284,239	\$47,150
TOTAL REVENUES	\$11,351,515	\$4,729,798	\$4,778,392	\$48,594

FINANCIAL REPORT AT AUGUST 31, 2024

EXPENDITURES	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
LEGISLATIVE				
Legislative - Council	\$343,420	\$143,092	\$140,706	\$2,386
GENERAL GOVERNMENT SERVICES				
Administration and CAO	\$528,262	\$220,109	\$209,815	\$10,294
Interest on Debt	\$100,694	\$41,956	\$41,944	\$12
Finance	\$576,195	\$240,081	\$225,734	\$14,348
Financial Audit	\$30,000	\$12,500	\$12,500	\$0
Taxation	\$280,200	\$116,750	\$120,648	(\$3,898)
Common Office Expense	\$173,765	\$72,402	\$70,075	\$2,328
Conferences and Memberships & Training	\$24,000	\$10,000	\$7,344	\$2,656
Grants to organizations	\$451,450	\$188,104	\$182,312	\$5,793
Assessment Recovery Costs-PVSC	\$196,920	\$82,050	\$82,050	\$0
	\$2,361,486	\$983,953	\$952,422	\$33,917
PROTECTIVE SERVICES				
Police Protection	\$1,202,179	\$500,908	\$500,908	(\$0)
Transfer to Correctional Services	\$0	\$0	\$0	\$0
Law Enforcement - DNA costs	\$12,600	\$5,250	\$5,715	(\$465)
Fire Protection - Operational Grants & Support	\$585,740	\$244,058	\$251,199	(\$7,140)
Fire Protection Area Rates	\$580,244	\$241,768	\$241,624	\$144
Regional Emergency Management Organization	\$115,659	\$48,191	\$36,133	\$12,058
Other Protection - Operational Services	\$392,540	\$163,558	\$159,655	\$3,903
Other Protection - Protective Services	\$331,300	\$138,042	\$128,733	\$9,309
Animal Control	\$29,645	\$12,352	\$12,269	\$83
GIS	\$87,800	\$36,583	\$34,798	\$1,785
Senior Safety	\$82,290	\$34,288	\$33,767	\$521
	\$3,419,997	\$1,424,999	\$1,404,800	\$17,892
TRANSPORTATION SERVICES				
Road Transport and Active Transportation	\$87,500	\$36,458	\$23,785	\$12,673
Air Operational Support	\$205,000	\$85,417	\$85,417	(\$0)
	\$292,500	\$121,875	\$109,202	\$12,673
ENVIRONMENTAL HEALTH SERVICES				
Sewage Collection & Disposal-(West Pubnico)	\$293,749	\$122,395	\$110,302	\$12,093
Sewage Collection & Disposal-(Tusket)	\$66,091	\$27,538	\$19,524	\$8,014
Sewage Collection & Disposal-(Wedgeport)	\$17,650	\$7,354	\$2,031	\$5,323
East Pubnico Water Utilities	\$50,500	\$21,042	\$12,843	\$8,199
	\$427,990	\$178,329	\$144,700	\$33,629
Garbage Collection & Disposal	\$823,915	\$343,298	\$317,149	\$26,149
Other - Unsightly & Dangerous Premises	\$1,000	\$417	\$0	\$417
	\$824,915	\$343,715	\$317,149	\$26,565
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,252,905	\$522,044	\$461,849	\$60,194
PUBLIC HEALTH SERVICES				
Medical Clinic Operations & Doctor Recruitment	\$36,500	\$15,208	\$15,208	\$0
ENVIRONMENTAL DEVELOPMENT SERVICES				
Planning and Zoning	\$40,000	\$16,667	\$996	\$15,671
Housing Initiative	\$54,500	\$22,708	\$0	\$22,708
Economic Development and Housing	\$58,500	\$24,375	\$42,728	(\$18,353)
Business & Residential Parks	\$3,300	\$1,375	\$245	\$1,130
Regional and Local Tourism Support	\$135,653	\$56,522	\$55,587	\$935
	\$291,953	\$121,647	\$99,556	\$22,091
RECREATION & CULTURAL SERVICES				
Recreation and Active Living	\$307,143	\$127,976	\$109,809	\$18,168
Cultural Bldg & Facilities-Pubnico Library	\$32,450	\$13,521	\$7,768	\$5,753
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$188,411	\$78,505	\$90,186	(\$11,681)
Regional Library	\$67,100	\$27,958	\$27,958	\$0
	\$595,104	\$247,960	\$235,721	\$12,239
EDUCATION				
Tri-County Regional School Board Operations	\$1,987,927	\$828,303	\$828,303	(\$0)

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>
TRANSFERS				
Transfers to Reserves & own funds	\$737,832	\$307,430	\$307,430	\$0
TOTAL EXPENDITURES	\$11,319,624	\$4,716,510	\$4,555,197	\$159,007
REVENUES	\$11,351,515	\$4,729,798	\$4,778,392	\$48,594
EXPENDITURES	\$11,319,624	\$4,716,510	\$4,555,197	\$159,007
SURPLUS	\$31,891	\$13,288	\$223,194	\$207,601

Unrestricted Surplus as at AUG 31, 2024	\$223,194
<i>less Wedgeport Sewer Surplus</i>	\$5,348
<i>less West Pub.Sewer Surplus</i>	\$11,719
<i>less Tusket Sewer Surplus (deficit)</i>	\$2,140
<i>less Middle / Lower East Pubnico Water Utility Surplus</i>	(\$3,827)
Operating Fund Surplus	\$207,815

NOTES:

A = ACTUALS to AUG 31, 2024

E = ESTIMATED Amount by using the Budgeted Amount

P = PRORATED Amount -Total Paid for the full year & prorated for 5 months-to AUG 31, 2024

FINANCIAL REPORT AT AUGUST 31, 2024

<u>REVENUES</u>	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$6,382,000	\$2,659,167	\$2,658,672	(\$495)	P
11121-000 Commercial Property Tax	\$1,528,000	\$636,667	\$638,478	\$1,811	P
11121-000 Comm.(Seasonal Businesses @ 75% of tax rate)	\$29,325	\$12,219	\$12,222	\$3	P
11122-000 Comm.(Special Tax Agreement/Legislation)	\$196,179	\$81,741	\$81,742	\$0	P
11122-100 Comm. (Special Municipal Tax Agreement)	\$28,000	\$11,667	\$11,667	\$0	P
11151-000 Resource Property Tax	\$472,500	\$196,875	\$197,002	\$127	P
11152-000 Resource Recr. Property Tax	\$15,057	\$6,274	\$6,587	\$314	P
11153-000 Forest Acreage <50,000	\$9,789	\$4,079	\$4,079	(\$0)	P
11154-000 Forest Acreage >50,000	\$32	\$13	\$14	\$0	P
	\$8,660,882	\$3,608,701	\$3,610,462	\$1,761	
FIRE RATES					
11182-001 Quinan Area Rate	\$44,645	\$18,602	\$18,602	(\$0)	P
11182-002 West Pubnico Area Rate	\$191,219	\$79,675	\$79,638	(\$36)	P
11182-003 East Pubnico Area	\$23,971	\$9,988	\$9,988	\$0	P
11182-004 Islands & District Area Rate	\$32,528	\$13,553	\$13,537	(\$16)	P
11182-005 Lake Vaughn Area Rate	\$5,253	\$2,189	\$2,189	(\$0)	P
11182-006 Eel Brook Area Rate	\$184,116	\$76,715	\$76,634	(\$81)	P
11182-007 Wedgeport & District Area Rate	\$92,707	\$38,628	\$38,628	(\$0)	P
11182-008 East Kemptville Area Rate	\$5,805	\$2,419	\$2,419	(\$0)	P
	\$580,244	\$241,768	\$241,635	(\$134)	
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Operating Levy	\$274,749	\$114,479	\$114,771	\$292	P
11291-050 Tusket Sewer Tax Operating Levy	\$50,591	\$21,080	\$21,121	\$42	P
11291-075 Wedgeport Sewer - Operating Levy	\$12,250	\$5,104	\$5,104	\$0	P
11292-000 Lower East Pub. Water Operating Fees	\$16,500	\$6,875	\$2,963	(\$3,912)	P
11292-001 Middle East Pub. Water Operating Fees	\$31,000	\$12,917	\$4,826	(\$8,091)	P
	\$385,090	\$160,454	\$148,785	(\$11,669)	
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$32,000	\$13,333	\$13,333	(\$0)	P
11430-000 Nova Scotia Power-GIL of Taxes	\$35,446	\$14,769	\$14,769	(\$0)	P
11431-000 HST Offset Program	\$18,000	\$7,500	\$6,008	(\$1,492)	P
	\$85,446	\$35,603	\$34,110	(\$1,492)	
OTHER TAXES					
11920-005 Deed Transfer Tax	\$190,000	\$79,167	\$127,973	\$48,806	A
	\$190,000	\$79,167	\$127,973	\$48,806	
TOTAL TAXES	\$9,901,662	\$4,125,693	\$4,162,965	\$37,273	
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$3,800	\$1,583	\$1,583	(\$0)	P
12110-001 Federal Govt. Agencies- Post Offices	\$6,900	\$2,875	\$2,875	\$0	P
	\$10,700	\$4,458	\$4,458	(\$0)	
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$27,000	\$11,250	\$11,250	\$0	P
12310-100 Wind Farm Subsidy	\$35,134	\$14,639	\$14,639	(\$0)	P
12320-000 Crown Timber Forest	\$104,500	\$43,542	\$43,542	\$0	P
12330-000 Fire Protection	\$8,345	\$3,477	\$3,477	(\$0)	P
12340-000 Conservation Tax Exemption	\$13,000	\$5,417	\$5,417	\$0	P
	\$187,979	\$78,325	\$78,325	\$0	
TOTAL GRANTS IN LIEU	\$198,679	\$82,783	\$82,783	\$0	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-100 Service Recovery - GIS	\$43,900	\$18,292	\$17,399	(\$893)	P
13353-105 Service Recovery - Maintenance	\$0	\$0	\$0	\$0	P
13353-110 Service Recovery - CAO Airport Corp	\$0	\$0	\$0	\$0	P
13353-115 Service Recovery - REMO	\$78,128	\$32,553	\$24,415	(\$8,138)	P
13353-125 Service Recovery - IT Services	\$6,000	\$2,500	\$2,500	\$0	P
13353-150 Service Recovery - WREN bookkeeping	\$3,000	\$1,250	\$1,250	\$0	P
13353-175 Service Recovery - Drone	\$0	\$0	\$0	\$0	P
13353-200 Service Recovery - Inspection Services	\$6,000	\$2,500	\$0	(\$2,500)	A
13353-250 Service Recovery - Administrative Services-Senior Safety	\$1,250	\$521	\$521	\$0	P
13353-300 Service Recovery - MCEB Project Manager	\$5,000	\$2,083	\$0	(\$2,083)	A
TOTAL SERV.PROVIDED LOCAL GOVT	\$143,278	\$59,699	\$46,085	(\$13,614)	
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net Income - Wellington Turbines	\$36,000	\$15,000	\$15,000	\$0	P
14110-200 Solar Revenue-West Pubnico Fire Hall	\$15,000	\$6,250	\$8,646	\$2,396	A
14110-300 Solar Revenue-West Pubnico Treatment Plant	\$7,500	\$3,125	\$3,507	\$382	A
14110-400 Solar Revenue-East Pubnico Willett Road	\$20,000	\$8,333	\$10,434	\$2,101	A
TOTAL SALES OF SERVICES	\$78,500	\$32,708	\$37,587	\$4,879	
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$250	\$104	\$290	\$186	A
15110-003 Building Permits	\$15,000	\$6,250	\$7,085	\$835	A
15110-004 Tax Certificates	\$1,000	\$417	\$200	(\$217)	A
15110-006 Subdivision Fees	\$6,000	\$2,500	\$1,650	(\$850)	A
15110-007 Transient Vendor License	\$0	\$0	\$0	\$0	A
15110-008 Civic signs & Posts	\$500	\$208	\$517	\$309	A
15110-009 Development Permit Fees	\$3,000	\$1,250	\$3,100	\$1,850	A
15110-010 Development Agreement Fees	\$850	\$354	\$0	(\$354)	A
	\$26,600	\$11,083	\$12,842	\$1,759	
FINES					
15210-001 Fines	\$3,000	\$1,250	\$8,652	\$7,402	A
	\$3,000	\$1,250	\$8,652	\$7,402	
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$3,000	\$1,250	\$1,250	\$0	P
	\$3,000	\$1,250	\$1,250	\$0	
RETURNS ON INVESTMENTS					
15510-000 INTEREST-on Investments -(Current Acct.)	\$135,000	\$56,250	\$67,907	\$11,657	A
15510-025 INTEREST-on East Pubnico Water Utility	\$3,000	\$1,250	\$1,227	(\$23)	A
15510-030 INTEREST-on Wedgeport Capital Loan	\$5,000	\$2,083	\$2,083	(\$0)	P
15590-000 INTEREST-on Tax Sale Surplus	\$22,000	\$9,167	\$9,167	\$0	P
	\$165,000	\$68,750	\$80,384	\$11,634	
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$75,000	\$31,250	\$30,038	(\$1,212)	A
15610-002 Accrual - Pubnico Sewer Taxes	\$3,000	\$1,250	\$1,000	(\$250)	A
15610-003 Accrual - Tusket Sewer Taxes	\$1,000	\$417	\$543	\$126	A
15610-004 Accrual - Water lending	\$10,500	\$4,375	\$3,206	(\$1,169)	A
15610-005 Accrual - Wedgeport Sewer	\$400	\$167	\$192	\$26	A
15610-006 Accrual- Dangerous & Unsightly Principal & interest	\$0	\$0	\$441	\$441	A
15610-007 Accrual- Property Tax Financing loan	\$0	\$0	\$0	\$0	A
	\$89,900	\$37,458	\$35,421	(\$2,037)	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery - Track & Field	\$3,000	\$1,250	\$1,250	\$0	P
15710-003 Argyle His. Society- Wage Recovery	\$12,500	\$5,208	\$5,208	(\$0)	P
15710-004 Tourism Signage Initiative Revenue	\$1,500	\$625	\$625	\$0	P
15710-006 Recr.Programs (refund-user fees)	\$4,500	\$1,875	\$937	(\$938)	A
15710-007 Recr.Day Camps (Refunds-User Fees)	\$38,000	\$15,833	\$15,833	(\$0)	P
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$417	\$0	(\$417)	A
15710-009 Tusket Sewer Hook-ups	\$1,000	\$417	\$0	(\$417)	A
15710-010 Tusket Sewer Administration Fee (Recovery)	\$9,000	\$3,750	\$3,750	\$0	P
15710-011 Recreation Teen Program	\$1,000	\$417	\$404	(\$13)	A
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$15,000	\$6,250	\$6,250	\$0	P
15710-013 AMA Wellness Grant	\$0	\$0	\$0	\$0	A
15710-014 CMA 2024 - Banners & Flags Project	\$7,733	\$3,222	\$3,160	(\$62)	P
15710-015 Veterans Banner Project	\$1,500	\$625	\$2,217	\$1,592	P
15710-017 Recreation Misc Revenue	\$5,000	\$2,083	\$2,083	(\$0)	P
15710-021 Wedgeport Sewer Admin Fee (Recovery)	\$2,500	\$1,042	\$1,042	\$0	P
15750-000 Refunds-Unsightly Premises	\$0	\$0	\$0	\$0	A
15785-000 HST Rebate- Mileage/Travel Conference Claims	\$800	\$333	\$354	\$21	A
	\$104,033	\$43,347	\$43,113	(\$234)	
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$200	\$83	\$950	\$866	A
15990-001 Cash Over-\$USA Exchange	\$0	\$0	(\$45)	(\$45)	A
15990-002 Election Deposits	\$500	\$208	\$1,000	\$792	A
15990-004 Misc Revenue - Black Pond Road	\$1,126	\$469	\$469	(\$0)	P
	\$1,826	\$761	\$2,374	\$1,613	
TOTAL REVENUE-OWN SOURCES	\$615,137	\$256,307	\$267,708	\$11,401	
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Municipal Capacity Grant	\$184,718	\$76,966	\$76,966	\$0	P
16286-000 Farm Acreage	\$7,176	\$2,990	\$2,990	\$0	P
	\$191,894	\$79,956	\$79,956	\$0	
TOTAL UNCONDITIONAL TRANSFERS	\$191,894	\$79,956	\$79,956	\$0	
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Works Program - (Recreation Casual)	\$32,640	\$13,600	\$13,600	\$0	P
	\$32,640	\$13,600	\$13,600	\$0	
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,750	\$1,146	\$1,167	\$21	P
17530-001 Active Living - Thrive and other Grants	\$11,246	\$4,686	\$4,583	(\$103)	P
17530-002 Recreation Infrastructure Revenue	\$0	\$0	\$0	\$0	P
17530-003 Active Living Coordinator Grant	\$25,000	\$10,417	\$10,417	\$0	P
17530-005 COVID safe restart funding	\$0	\$0	\$0	\$0	A
17530-006 Active Transportation	\$0	\$0	\$0	\$0	A
17530-007 Senior Safety Grant (Crime Prevention)	\$11,385	\$4,744	\$4,744	\$0	P
17530-008 Senior Safety Grant - Wellness Funding	\$7,140	\$2,975	\$2,975	\$0	P
17530-010 Acadian Affairs Funding	\$24,750	\$10,313	\$10,313	\$1	P
	\$82,271	\$34,280	\$34,199	(\$80)	
TOTAL CONDITIONAL TRANSFERS	\$114,911	\$47,880	\$47,799	(\$80)	
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	\$26,900	\$11,208	\$11,208	(\$0)	P
19200-002 Transfer from Capital Reserve Fund	\$287,832	\$119,930	\$119,930	\$0	P
19200-003 Transfer from East Pubnico Water Utility Fund	\$0	\$0	\$0	\$0	P
19200-004 Transfer from West Pubnico Wastewater	\$0	\$0	\$0	\$0	P
19200-005 Transfer from Wedgeport Wastewater	\$0	\$0	\$0	\$0	P
19200-006 Transfer from Tusket Wastewater	\$14,500	\$6,042	\$6,042	\$0	P
TOTAL OTHER TRANSFERS	\$329,232	\$137,180	\$137,180	\$0	
TOTAL REVENUES	\$11,351,515	\$4,729,798	\$4,778,392	\$48,594	

FINANCIAL REPORT AT AUGUST 31, 2024

<u>EXPENDITURES</u>	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$41,390	\$17,246	\$17,246	(\$0)	P
21111-000 Warden Cell phone	\$500	\$208	\$107	\$101	A
21112-000 Warden Travel Expenses	\$1,000	\$417	\$308	\$108	A
21130-000 Council Stipends	\$206,480	\$86,033	\$86,033	\$0	P
21132-000 Council Travel Expenses	\$1,200	\$500	\$780	(\$280)	A
21133-000 Council iPad Related Costs	\$2,500	\$1,042	\$1,385	(\$343)	A
21134-000 Council Benefits & Pension Plan Expense	\$10,600	\$4,417	\$4,757	(\$340)	A
21135-000 Council UNSM & FCM Conference	\$20,000	\$8,333	\$3,603	\$4,731	A
21136-000 Council UNSM & FCM Union Dues	\$9,150	\$3,813	\$3,813	(\$1)	P
21137-000 Council Meeting Expenses	\$1,000	\$417	\$450	(\$33)	A
21138-000 Council Election costs	\$35,000	\$14,583	\$16,141	(\$1,558)	A
21139-100 Council CAPITAL EQUIPMENT	\$14,600	\$6,083	\$6,083	\$0	P
TOTAL LEGISLATIVE	\$343,420	\$143,092	\$140,706	\$2,386	
GENERAL GOVERNMENT SERVICES					
ADMINISTRATION					
21212-001 CAO - Salary	\$150,762	\$62,818	\$62,818	(\$1)	P
21212-003 CAO - Travel	\$1,500	\$625	\$881	(\$256)	A
21212-004 CAO - Professional Fees	\$1,111	\$463	\$463	\$0	P
21213-001 Deputy CAO Salary	\$89,000	\$37,083	\$37,083	\$0	P
21213-004 Staff -Meeting Fees	\$4,200	\$1,750	\$600	\$1,150	A
21213-006 Staff- Regular Mileage	\$1,200	\$500	\$0	\$500	A
21213-007 Executive Assistant	\$48,300	\$20,125	\$20,125	\$0	P
21213-008 Citizen Members-Mileage to Meetings	\$500	\$208	\$0	\$208	A
21215-000 Legal Services-(Regular Services)	\$6,500	\$2,708	\$5,794	(\$3,085)	P
21215-002 Legal Services-(Other)	\$9,000	\$3,750	\$2,425	\$1,325	A
21215-008 Fire Service Review	\$45,000	\$18,750	\$18,750	\$0	P
	\$357,073	\$148,780	\$148,938	(\$157)	
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$68,510	\$28,546	\$28,546	(\$0)	P
21216-024 IT Dept.- Travel	\$1,500	\$625	\$0	\$625	A
21216-025 IT Dept.- Training, Books, etc.	\$2,500	\$1,042	\$0	\$1,042	A
21216-027 IT Dept.- Internet/Spam Services	\$4,500	\$1,875	\$1,022	\$853	A
21216-028 IT Dept.- Equip.Reprs/Maint.(All Depts)	\$4,000	\$1,667	\$549	\$1,118	A
21216-030 IT Dept.-Software Maintenance costs	\$39,500	\$16,458	\$16,458	\$0	P
21216-031 IT Dept.-Cell Phones	\$8,000	\$3,333	\$2,277	\$1,056	A
21216-032 IT Dept.-AMA Website (Year 3 of 3)	\$3,979	\$1,658	\$1,658	(\$0)	P
21216-033 IT Dept.-Translation costs	\$1,200	\$500	\$346	\$154	A
21216-034 IT Dept.-Phones	\$8,000	\$3,333	\$2,249	\$1,084	A
21216-035 IT Dept.-ADT Security	\$1,000	\$417	\$551	(\$134)	A
21216-036 IT Dept.-Online Promotion and branding	\$0	\$0	\$0	\$0	A
21216-037 IT Dept.-Video Editing Costs	\$500	\$208	\$0	\$208	A
21216-038 IT Dept.-Newsletter/Communications	\$4,000	\$1,667	\$0	\$1,667	A
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$24,000	\$10,000	\$7,222	\$2,778	A
	\$171,189	\$71,329	\$60,878	\$10,451	
GRANTS TO ORGANIZATIONS					
21217-001 Grants to organizations - Spring	\$50,000	\$20,833	\$20,833	\$0	P
21217-002 Community Hall Grants Project	\$30,000	\$12,500	\$8,333	\$4,167	P
21217-003 Aquatics Operating Grant	\$141,000	\$58,750	\$58,750	\$0	P
21217-004 Mariners Center Operating Grant	\$146,600	\$61,083	\$61,083	\$0	P
21217-005 Special Events Grants	\$5,000	\$2,083	\$2,500	(\$417)	A
21217-007 Community Grants	\$37,800	\$15,750	\$13,708	\$2,042	P
21217-008 West Pubnico Golf & Country Club	\$8,000	\$3,333	\$3,333	\$0	P
21217-009 CMA 2024	\$0	\$0	\$0	\$0	P
21217-010 Societe Historique de Pubnico-Ouest	\$20,000	\$8,333	\$8,333	\$0	P
21217-014 Grants to Organizations - Fall	\$0	\$0	\$0	\$0	P
21217-015 Scholarship Initiative	\$2,000	\$833	\$833	\$0	P
21217-016 Yarmouth County Trail Development	\$7,050	\$2,938	\$2,938	(\$1)	P
21217-017 Social Aid Organizations contribution (Year 1 of 5)	\$4,000	\$1,667	\$1,667	(\$0)	P
	\$451,450	\$188,104	\$182,312	\$5,793	
TOTAL ADMINISTRATION & CAO	\$979,712	\$408,213	\$392,127	\$16,087	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
FINANCE & TAX					
INTEREST ON DEBT					
21220-001 Interest on Short -Term (Banking Service Charges)	\$6,000	\$2,500	\$2,488	\$12	A
21220-002 Interest on COVID Debt	\$0	\$0	\$0	\$0	P
21220-003 Interest on FCM loan - New Admin Bldg	\$94,694	\$39,456	\$39,456	(\$0)	P
	\$100,694	\$41,956	\$41,944	\$12	
FINANCE & EMPLOYEE BENEFITS					
21222-001 Director of Finance - Salary	\$87,000	\$36,250	\$36,250	\$0	P
21222-002 Finance Officer - Salary	\$59,185	\$24,660	\$24,660	\$0	P
21222-003 Tax Administrator - Salary	\$58,000	\$24,167	\$24,167	(\$0)	P
21222-004 CPP Expense	\$83,000	\$34,583	\$34,583	\$0	P
21222-005 EI Expense	\$33,000	\$13,750	\$13,750	\$0	P
21222-006 Pension Plan	\$100,000	\$41,667	\$32,748	\$8,918	A
21222-007 Group Insurance & Medical	\$50,000	\$20,833	\$19,622	\$1,212	A
21222-008 Worker's Compensation	\$42,000	\$17,500	\$17,500	\$0	P
21222-009 Employee Assistance Program	\$500	\$208	\$0	\$208	A
21222-010 Other Employee Benefits	\$6,000	\$2,500	\$0	\$2,500	A
21222-011 Workplace wellness	\$5,000	\$2,083	\$749	\$1,334	A
21222-012 Employee overtime payout	\$4,000	\$1,667	\$1,492	\$175	A
21222-013 Finance Clerk - Salary	\$48,510	\$20,213	\$20,213	(\$1)	P
	\$576,195	\$240,081	\$225,734	\$14,348	
FINANCIAL AUDIT					
21225-000 Audit Fees	\$30,000	\$12,500	\$12,500	\$0	P
21225-100 Cyber Security Audit Fees	\$0	\$0	\$0	\$0	P
	\$30,000	\$12,500	\$12,500	\$0	
TAXATION					
21241-002 Title Searches & Survey Expenses	\$0	\$0	\$0	\$0	A
21241-003 Tax Sale Expenses	(\$5,000)	(\$2,083)	\$300	(\$2,383)	A
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$10,000	\$4,167	\$4,167	(\$0)	P
21243-001 Tax Rebates-Exemptions Granted	\$92,200	\$38,417	\$38,417	(\$0)	P
21243-002 Write-Offs and Allowances - Municipal Tax	\$8,000	\$3,333	\$4,539	(\$1,206)	A
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$175,000	\$72,917	\$73,225	(\$308)	P
	\$280,200	\$116,750	\$120,648	(\$3,898)	
OTHER OFFICE EXPENSES					
21290-001 Common Other General Govt. Services	\$8,000	\$3,333	\$1,385	\$1,948	A
21290-002 Office Supplies	\$8,500	\$3,542	\$5,217	(\$1,675)	A
21290-003 Postage	\$10,500	\$4,375	\$1,678	\$2,697	A
21290-004 Photocopier Leases	\$7,000	\$2,917	\$2,607	\$310	A
21290-005 Postage Meter Lease	\$4,500	\$1,875	\$326	\$1,549	A
21290-006 Photocopier Usage	\$5,000	\$2,083	\$3,679	(\$1,596)	A
21290-007 Property and Liability Insurance	\$63,500	\$26,458	\$26,458	\$0	P
21290-008 Office Furniture	\$2,500	\$1,042	\$0	\$1,042	A
21290-009 Sponsorship	\$4,500	\$1,875	\$326	\$1,549	A
21290-010 Advertising/Sponsorship	\$9,500	\$3,958	\$4,330	(\$371)	A
21290-011 Kitchen Supplies	\$1,500	\$625	\$680	(\$55)	A
21290-012 NSP New Building	\$7,000	\$2,917	\$8,413	(\$5,496)	A
21290-014 Janitorial Services	\$26,365	\$10,985	\$11,784	(\$798)	A
21290-015 Cleaning Supplies	\$3,000	\$1,250	\$1,034	\$216	A
21290-016 Repairs	\$10,000	\$4,167	\$1,098	\$3,069	A
21290-018 Garbage Removal	\$2,400	\$1,000	\$1,058	(\$58)	A
	\$173,765	\$72,402	\$70,075	\$2,328	
CONFERENCES AND MEMBERSHIPS					
21920-000 UNSM and FCM-CAO & Deputy CAO	\$3,000	\$1,250	\$0	\$1,250	A
21920-001 AMA membership & conferences expense	\$10,600	\$4,417	\$5,782	(\$1,366)	A
21920-002 Tax Collectors memberships & conferences	\$2,500	\$1,042	\$1,042	(\$0)	P
21920-003 Employee Training & Workshops	\$7,000	\$2,917	\$144	\$2,772	A
21920-008 CAMA membership & conference expense	\$900	\$375	\$375	\$0	P
	\$24,000	\$10,000	\$7,344	\$2,656	
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$196,920	\$82,050	\$82,050	\$0	P
	\$196,920	\$82,050	\$82,050	\$0	
TOTAL FINANCE	\$1,381,774	\$575,739	\$560,295	\$15,444	
TOTAL GENERAL GOVERNMENT SERVICES	\$2,361,486	\$983,953	\$952,422	\$31,531	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025</u> <u>BUDGET</u>	<u>PRORATED</u> <u>BUDGET</u> <u>AUG 31, 2024</u>	<u>UNAUDITED</u> <u>ACTUALS TO</u> <u>AUG 31, 2024</u>	<u>VARIANCE</u> <u>ACTUAL TO</u> <u>PRORATED</u>	
<u>PROTECTIVE SERVICES</u>					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$1,202,179	\$500,908	\$500,908	(\$0)	P
22205-150 RCMP Retroactive Obligation	\$0	\$0	\$0	\$0	P
	\$1,202,179	\$500,908	\$500,908	(\$0)	
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$0	\$0	\$0	\$0	P
	\$0	\$0	\$0	\$0	
LAW ENFORCEMENT & GROUND SEARCH RESCUE					
22330-010 Adm. Costs - DNA Costs	\$5,500	\$2,292	\$2,292	(\$0)	P
22330-015 Prosecutorial Services	\$600	\$250	\$250	\$0	P
22330-020 Ground Search and Rescue	\$6,500	\$2,708	\$3,173	(\$464)	P
	\$12,600	\$5,250	\$5,715	(\$465)	
FIRE PROTECTION					
22420-000 Per Capita Grants	\$340,457	\$141,857	\$141,857	\$0	P
22420-001 Training Program	\$40,000	\$16,667	\$36,504	(\$19,837)	A
22420-002 Conferences & FSANS Rep	\$3,500	\$1,458	\$3,278	(\$1,819)	A
22420-003 Dispatch Fees/ am Responding	\$31,000	\$12,917	\$14,836	(\$1,920)	A
22420-004 Airpacks (2)	\$24,000	\$10,000	\$10,000	\$0	P
22420-005 Pagers (2)	\$1,250	\$521	\$521	(\$0)	P
22420-006 Lost Wages	\$500	\$208	\$0	\$208	A
22420-007 Vehicle Rentals & PD	\$0	\$0	\$0	\$0	A
22420-008 Fleet Improvements policy	\$48,333	\$20,139	\$20,139	(\$0)	P
22420-009 Training Equipment & Medals	\$0	\$0	\$0	\$0	A
22420-010 Insurance Accident/ Life	\$24,500	\$10,208	\$10,208	\$0	P
22420-011 Fire Tags and Banquet	\$2,000	\$833	\$0	\$833	A
22420-012 Radio License Fees	\$6,700	\$2,792	\$2,792	(\$0)	P
22420-013 Instructor fees	\$0	\$0	\$0	\$0	A
22420-014 Worker's Compensation	\$14,500	\$6,042	\$3,172	\$2,870	A
22420-015 Insurance vehicle loss	\$18,000	\$7,500	\$7,470	\$30	P
22420-016 Miscellaneous	\$1,000	\$417	\$0	\$417	A
22420-017 Fire Services Improvements	\$30,000	\$12,500	\$422	\$12,078	A
22420-018 Training Incentives	\$0	\$0	\$0	\$0	A
	\$585,740	\$244,058	\$251,199	(\$7,140)	
FIRE PROTECTION - AREA RATE					
22424-000 West Pubnico Area Rate (Year 5 of 5)	\$191,219	\$79,675	\$79,638	\$36	P
22424-001 Quinan Area Rate	\$44,645	\$18,602	\$18,602	\$0	P
22424-002 East Pubnico Area Rate (Year 3 of 8)	\$23,971	\$9,988	\$9,988	(\$0)	P
22424-003 Eel Brook Area Rate (Year 4 of 6)	\$184,116	\$76,715	\$76,634	\$81	P
22424-004 Wedgeport & District Area Rate (6 of 15)	\$92,707	\$38,628	\$38,618	\$10	P
22424-005 Islands & District Area Rate (Year 2 of 5)	\$32,528	\$13,553	\$13,537	\$16	P
22424-006 Lake Vaughan Area Rate	\$5,253	\$2,189	\$2,189	\$0	P
22424-007 Kempthville Area Rate	\$5,805	\$2,419	\$2,418	\$0	P
	\$580,244	\$241,768	\$241,624	\$144	
REGIONAL EMERGENCY MEASURES ORGANIZATION					
22510-000 REMO Coordinator - Stipends	\$55,500	\$23,125	\$23,125	\$0	P
22510-001 REMO Coordinator - Travel, meals and conference	\$2,000	\$833	\$628	\$205	A
22510-003 REMO Coordinators - WCB	\$1,300	\$542	\$542	(\$0)	P
22510-004 REMO Coordinator - Training	\$1,000	\$417	\$0	\$417	A
22512-002 REMO Communications - Radios and Tech	\$6,505	\$2,710	\$2,405	\$306	A
22512-003 REMO Miscellaneous	\$1,500	\$625	(\$372)	\$997	A
22512-004 REMO Exercises and Training	\$3,000	\$1,250	\$0	\$1,250	A
22512-005 REMO Consulting support	\$10,000	\$4,167	\$0	\$4,167	A
22512-006 REMO Repairs - RECC	\$3,000	\$1,250	\$0	\$1,250	A
22512-007 REMO Office Supplies	\$1,000	\$417	\$123	\$294	A
22512-009 REMO Boat/Generator Maintenance	\$0	\$0	\$227	(\$227)	A
22512-010 REMO License and Insurance	\$500	\$208	\$208	\$0	P
22512-011 REMO Power	\$200	\$83	\$83	\$0	P
22512-012 REMO Alertable	\$3,754	\$1,564	\$1,564	\$0	P
22512-013 REMO Course delivery	\$0	\$0	\$0	\$0	A
22512-014 REMO Starlink	\$700	\$292	\$69	\$223	A
22512-015 REMO Communications - Hardware & Tech	\$0	\$0	\$0	\$0	A
22512-016 REMO Phone & Internet	\$3,200	\$1,333	\$2,823	(\$1,490)	A
22512-017 REMO ECC Cleaning	\$1,500	\$625	\$273	\$352	A
22512-018 REMO Advertising / Promotion	\$1,500	\$625	\$1,807	(\$1,182)	A
22512-019 REMO Special Projects	\$4,000	\$1,667	\$2,628	(\$961)	P
22512-020 REMO Security System	\$1,000	\$417	\$0	\$417	A
22512-021 REMO Equipment Contingency	\$4,500	\$1,875	\$0	\$1,875	A
22512-022 REMO Event Contingency	\$10,000	\$4,167	\$0	\$4,167	A
	\$115,659	\$48,191	\$36,133	\$12,058	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
DEPARTMENT OF OPERATIONAL SERVICES					
22750-000 Director of Operational Services	\$87,000	\$36,250	\$36,250	\$0	P
22750-001 Facilities Maintenance Supervisor - Salary	\$70,000	\$29,167	\$29,167	(\$0)	P
22750-002 Facilities Maintenance - Salary	\$66,700	\$27,792	\$27,792	(\$0)	P
22750-003 Field Maintenance - Salary	\$56,200	\$23,417	\$23,417	(\$0)	P
22750-004 Field Maintenance (casual) salary	\$31,000	\$12,917	\$12,917	(\$0)	P
22750-005 Training & PD	\$11,000	\$4,583	\$6,123	(\$1,540)	A
22750-006 Membership Dues	\$600	\$250	\$250	\$0	P
22750-007 On call Fee	\$1,040	\$433	\$433	\$0	P
22750-008 Sidewalk Maintenance	\$6,000	\$2,500	\$700	\$1,800	A
22750-009 Road Maintenance	\$12,500	\$5,208	\$6,904	(\$1,696)	A
22750-010 Recreation Field Maintenance	\$6,000	\$2,500	\$634	\$1,866	A
22750-011 Vehicle Operation	\$30,000	\$12,500	\$9,013	\$3,487	A
22750-012 Storage Shed Maintenance & expenses	\$3,500	\$1,458	\$1,317	\$141	A
22750-013 Equipment, Fuel & Maintenance	\$8,500	\$3,542	\$3,900	(\$358)	A
22750-014 Miscellaneous	\$2,500	\$1,042	\$838	\$204	A
	\$392,540	\$163,558	\$159,655	\$3,903	
DEPARTMENT OF PROTECTIVE SERVICES					
22920-003 Director of Protective Services Salary	\$89,000	\$37,083	\$37,083	\$0	P
22920-005 Building Official & Subdivision - Salary	\$45,000	\$18,750	\$17,476	\$1,274	P
22920-007 Building Official Salary	\$65,500	\$27,292	\$27,615	(\$323)	P
22920-009 Occupational Health & Safety	\$9,000	\$3,750	\$351	\$3,399	A
22920-010 Printing Expense	\$2,000	\$833	\$458	\$375	A
22920-011 Vehicle Operations	\$15,000	\$6,250	\$4,221	\$2,029	A
22920-014 Other Expense	\$1,000	\$417	\$735	(\$318)	A
22920-015 Training & PD	\$17,000	\$7,083	\$8,126	(\$1,043)	A
22920-017 Membership Dues	\$1,800	\$750	\$1,173	(\$423)	A
22920-018 General Mileage	\$1,000	\$417	\$366	\$51	A
22920-019 Civic Signage Initiative	\$20,000	\$8,333	\$4,046	\$4,287	A
22920-020 Fire Inspection/By-Law Officer Salary	\$65,000	\$27,083	\$27,083	\$0	P
	\$331,300	\$138,042	\$128,733	\$9,309	
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,445	\$12,269	\$12,269	(\$0)	P
22931-000 Dog Control - Dog Tags Exp.	\$200	\$83	\$0	\$83	P
	\$29,645	\$12,352	\$12,269	\$83	
GEOGRAPHIC INFORMATION SYSTEMS (GIS)-SHARED SERVICE					
22940-000 GIS Technician - Salary	\$62,000	\$25,833	\$25,833	\$0	P
22940-001 Professional and legal	\$500	\$208	\$0	\$208	A
22940-002 Employee benefits	\$12,750	\$5,313	\$5,234	\$79	A
22940-003 Mileage and meeting costs	\$1,000	\$417	\$0	\$417	A
22940-004 Conferences/workshops and memberships	\$1,200	\$500	\$0	\$500	A
22940-005 Office supplies,postage and equipment	\$1,000	\$417	\$82	\$335	A
22940-006 Telephone and communication	\$850	\$354	\$303	\$51	A
22940-007 Software, license & IT	\$3,700	\$1,542	\$1,971	(\$429)	A
22940-008 Computer equipment	\$1,000	\$417	\$0	\$417	A
22940-009 Rental and admin fees	\$3,000	\$1,250	\$1,250	\$0	P
22940-010 Other	\$500	\$208	\$0	\$208	A
22940-011 Drone insurance	\$300	\$125	\$125	\$0	P
	\$87,800	\$36,583	\$34,798	\$1,785	
SENIOR SAFETY					
23100-001 Senior Safety Coordinator - Salary	\$69,000	\$28,750	\$28,750	\$0	P
23100-002 Vehicle & Travel	\$3,500	\$1,458	\$1,722	(\$264)	A
23100-003 Supplies & Material	\$250	\$104	\$0	\$104	A
23100-004 Conference & training	\$500	\$208	\$0	\$208	A
23100-005 Other	\$500	\$208	\$0	\$208	A
23100-006 Events	\$500	\$208	\$0	\$208	A
23100-007 Mental Wellness Fund	\$7,140	\$2,975	\$2,975	\$0	P
23100-008 Telephone & Communication	\$900	\$375	\$320	\$55	A
23100-009 Facility Rental & Hospitality	\$0	\$0	\$0	\$0	A
	\$82,290	\$34,288	\$33,767	\$521	
TOTAL PROTECTIVE SERVICES	\$3,419,997	\$1,424,999	\$1,404,800	\$20,198	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
<u>TRANSPORTATION SERVICES</u>					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$57,000	\$23,750	\$23,750	\$0	P
23230-010 King's Lake Road Maintenance	\$0	\$0	\$0	\$0	A
23230-175 Public Transportation - HOPE Dial a Ride	\$30,500	\$12,708	\$35	\$12,673	A
	\$87,500	\$36,458	\$23,785	\$12,673	
AIRPORT OPERATIONAL SUPPORT					
23320-000 Operating Grant	\$175,000	\$72,917	\$72,917	(\$0)	P
23320-050 Economic Development Initiatives	\$30,000	\$12,500	\$12,500	\$0	P
	\$205,000	\$85,417	\$85,417	(\$0)	
TOTAL TRANSPORT SERVICES	\$292,500	\$121,875	\$109,202	\$12,673	
<u>ENVIRONMENTAL HEALTH SERVICES</u>					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 General Repairs & supplies	\$45,000	\$18,750	\$10,284	\$8,466	A
24240-002 NS Power	\$45,000	\$18,750	\$17,643	\$1,107	A
24240-004 Audit Fees	\$2,100	\$875	\$875	\$0	P
24240-005 Supplies & miscellaneous expense	\$1,000	\$417	\$460	(\$43)	A
24240-007 Professional Development	\$4,000	\$1,667	\$1,602	\$65	A
24240-008 Polymer Solution	\$9,000	\$3,750	\$3,319	\$431	A
24240-010 Transfer to Reserves	\$9,359	\$3,900	\$0	\$3,900	P
24240-012 New Capital & Pumps	\$35,500	\$14,792	\$17,990	(\$3,198)	A
24240-013 Lab Testing	\$5,500	\$2,292	\$1,637	\$655	A
24240-014 Liability & Equipment insurance	\$13,000	\$5,417	\$5,417	(\$0)	P
24240-015 Wastewater Operator Salaries	\$89,750	\$37,396	\$37,396	(\$0)	P
24240-016 Sludge Removal/truck	\$7,000	\$2,917	\$3,277	(\$360)	A
24240-017 Scada System & Telephone	\$3,500	\$1,458	\$2,028	(\$570)	A
24240-019 Waste Water Operators Employee Benefits	\$15,000	\$6,250	\$5,282	\$968	A
24240-020 Vehicle expenses	\$6,500	\$2,708	\$2,670	\$38	A
24240-022 Generator Maintenance	\$1,500	\$625	\$0	\$625	A
24240-026 On call fee	\$1,040	\$433	\$422	\$11	P
	\$293,749	\$122,395	\$110,302	\$12,093	
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Wages	\$13,000	\$5,417	\$5,417	(\$0)	P
24245-002 NS Power	\$12,000	\$5,000	\$4,420	\$580	A
24245-003 Communications (Scada)	\$3,000	\$1,250	\$375	\$875	A
24245-004 Audit Fees	\$500	\$208	\$208	\$0	P
24245-005 Liability & Equipment Insurance	\$2,200	\$917	\$917	(\$0)	P
24245-006 Plant & Equipment Maintenance	\$13,000	\$5,417	\$2,896	\$2,521	A
24245-007 Professional Development	\$1,000	\$417	\$0	\$417	A
24245-008 Lab Testing	\$4,500	\$1,875	\$1,852	\$23	A
24245-009 Transfer to Reserves	\$0	\$0	\$0	\$0	A
24245-010 Septic Services - Residential	\$5,000	\$2,083	\$282	\$1,801	A
24245-011 Septic Services - Commercial	\$3,000	\$1,250	\$1,126	\$124	A
24245-012 Miscellaneous Expense	\$851	\$355	\$0	\$355	A
24245-013 General Repairs (pump stn, tanks)	\$7,000	\$2,917	\$1,598	\$1,319	A
24245-014 Septic Services - Tusket Brewery	\$0	\$0	\$0	\$0	A
24245-015 On call fee	\$1,040	\$433	\$433	\$0	P
	\$66,091	\$27,538	\$19,524	\$8,014	
WEDGEPORT WASTEWATER					
24250-002 Tank and Pump Maintenance	\$2,000	\$833	\$0	\$833	A
24250-003 Repairs	\$2,000	\$833	\$43	\$790	A
24250-004 Travel	\$500	\$208	\$208	\$0	P
24250-005 Wastewater Technician wages	\$3,000	\$1,250	\$1,250	\$0	P
24250-006 Pumping Services	\$3,300	\$1,375	\$0	\$1,375	A
24250-007 Sludge Removal	\$0	\$0	\$0	\$0	A
24250-008 Other	\$350	\$146	\$0	\$0	A
24250-009 On call fee	\$1,040	\$433	\$422	\$0	P
24250-011 Transfer to Reserves	\$4,460	\$1,858	\$0	\$0	A
24250-012 Audit fees	\$500	\$208	\$108	\$0	P
24250-013 Professional Development	\$500	\$208	\$0	\$0	
	\$17,650	\$7,354	\$2,031	\$5,323	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
EAST PUBNICO WATER UTILITY					
LOWER EAST PUBNICO					
24255-001 Power and Pumping	\$4,750	\$1,979	\$3,197	(\$1,218)	A
24255-002 Communications	\$500	\$208	\$208	\$0	P
24255-003 Capital and repairs	\$4,000	\$1,667	\$0	\$1,667	A
24255-004 Insurance	\$1,000	\$417	\$417	(\$0)	P
24255-006 Miscellaneous	\$500	\$208	\$0	\$208	A
24255-007 Salary & Mileage	\$6,000	\$2,500	\$2,500	\$0	P
24255-008 On call fee	\$520	\$217	\$217	(\$0)	P
	\$17,270	\$7,196	\$6,539	\$657	
MIDDLE EAST PUBNICO					
24255-015 Power and Pumping	\$4,750	\$1,979	\$1,120	\$859	A
24255-016 Communications	\$1,500	\$625	\$625	\$0	P
24255-017 Capital and repairs & study	\$2,500	\$1,042	\$342	\$700	A
24255-018 Insurance	\$600	\$250	\$250	\$0	P
24255-019 Salary & Mileage	\$9,000	\$3,750	\$3,750	\$0	P
24255-020 Transfer to reserves	\$13,760	\$5,733	\$0	\$5,733	A
24255-021 Miscellaneous	\$600	\$250	\$0	\$250	A
24255-023 On call fee	\$520	\$217	\$217	(\$0)	P
	\$33,230	\$13,846	\$6,304	\$7,542	
TOTAL EAST PUBNICO WATER UTILITY	\$50,500	\$21,042	\$12,843	\$8,199	
GARBAGE COLLECTION & DISPOSAL					
24320-000 Fuel Surcharge	\$30,000	\$12,500	\$9,034	\$3,466	E
24320-001 Collection (Contract)	\$399,415	\$166,423	\$166,423	(\$0)	P
24320-002 Recycling Costs	\$38,000	\$15,833	\$14,000	\$1,833	E
24320-003 Disposal Fees (Landfill)	\$162,500	\$67,708	\$55,551	\$12,157	E
24320-004 Disposal Fees (Organics)	\$69,000	\$28,750	\$23,051	\$5,699	E
24320-007 Advertising	\$5,000	\$2,083	\$658	\$1,425	A
24320-010 Spring & Fall Cleanup	\$58,000	\$24,167	\$23,842	\$325	A
24320-050 Community Clean up Program	\$12,000	\$5,000	\$4,583	\$417	P
24320-060 WasteCheck Comm. Adm. Fee	\$23,000	\$9,583	\$9,583	\$0	P
24320-100 CAPITAL (COMPOSTAINERS)	\$26,000	\$10,833	\$10,424	\$409	P
24390-000 Other Garbage -Illegal Dumping	\$1,000	\$417	\$0	\$417	A
	\$823,915	\$343,298	\$317,149	\$26,149	
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$1,000	\$417	\$0	\$417	A
24990-020 Emergency Event Contingency	\$0	\$0	\$0	\$0	A
	\$1,000	\$417	\$0	\$417	
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$1,252,905	\$522,044	\$461,849	\$60,194	
PUBLIC HEALTH SERVICES					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$0	\$0	\$0	\$0	P
25300-050 AM Clark Medical Clinic	\$0	\$0	\$0	\$0	P
25300-075 VON Operating Grant	\$4,500	\$1,875	\$1,875	\$0	P
25300-100 Doctors Recruitment	\$32,000	\$13,333	\$13,333	\$0	P
	\$36,500	\$15,208	\$15,208	\$0	
TOTAL PUBLIC HEALTH SERVICES	\$36,500	\$15,208	\$15,208	\$0	
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 Contracted Planning Services	\$40,000	\$16,667	\$996	\$15,671	A
MUNICIPAL INNOVATION - TRI-COUNTY PLANNING					
26110-020 MIP - Consultant	\$0	\$0	\$0	\$0	A
TOTAL PLANNING AND ZONING SERVICES	\$40,000	\$16,667	\$996	\$15,671	
HOUSING INITIATIVES					
26220-001 Housing Official	\$50,000	\$20,833	\$0	\$20,833	A
26220-005 Travel expenses	\$2,000	\$833	\$0	\$833	A
26220-009 Training and Development	\$2,500	\$1,042	\$0	\$1,042	A
TOTAL HOUSING INITIATIVE	\$54,500	\$22,708	\$0	\$22,708	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Deficit - Regional Housing Authority	\$0	\$0	\$0	\$0	P
26310-007 Solar West Pubnico Fire Hall - Lease expense	\$1,000	\$417	\$0	\$417	A
26310-010 Strategic Planning Initiatives	\$5,500	\$2,292	\$417	\$1,875	A
26310-014 Regional Economic Development (REN)	\$50,000	\$20,833	\$20,833	\$0	P
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$1,500	\$625	\$21,267	(\$20,642)	A
26310-018 Regional Communication - IRIS	\$0	\$0	\$0	\$0	P
26310-019 Solar Willett Road - Utilities	\$500	\$208	\$211	(\$3)	A
	\$58,500	\$24,375	\$42,728	(\$18,353)	
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights	\$800	\$333	\$245	\$88	A
26690-002 Tusket Industrial Park - Maintenance & Other	\$1,500	\$625	\$0	\$625	A
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000	\$417	\$0	\$417	A
26690-004 Gain/Loss on sale of land - Business Park	\$0	\$0	\$0	\$0	A
	\$3,300	\$1,375	\$245	\$1,130	
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Contribution to YASTA - Operating	\$85,000	\$35,417	\$35,417	(\$0)	P
26900-109 Contribution to YASTA - Projects	\$10,500	\$4,375	\$4,375	\$0	P
26900-118 MODA & YASTA signage initiative	\$16,000	\$6,667	\$6,250	\$417	P
26900-119 CMA Banners & Flags Project	\$8,253	\$3,439	\$5,486	(\$2,048)	P
26900-120 Veterans Banners	\$3,500	\$1,458	\$21	\$1,437	A
26900-130 Small community Projects	\$12,400	\$5,167	\$4,038	\$1,129	A
26910-001 Advertising	\$0	\$0	\$0	\$0	A
	\$135,653	\$56,522	\$55,587	\$935	
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$291,953	\$98,939	\$99,556	(\$618)	
RECREATION & CULTURAL SERVICES					
RECREATION SERVICES					
27110-001 Physical Activity Coordinator - Salary	\$58,360	\$24,317	\$24,317	(\$0)	P
27110-002 Physical Activity Coordinator Travel	\$3,000	\$1,250	\$1,086	\$164	A
27110-003 Director of Recreation Services Salary	\$68,360	\$28,483	\$28,483	\$0	P
27110-004 Director of Recreation Services Travel	\$2,500	\$1,042	\$737	\$305	A
27111-003 Summer Students- Wages	\$87,853	\$36,605	\$34,137	\$2,469	P
27111-004 Casual Travel	\$1,500	\$625	\$1,021	(\$396)	P
27111-005 Gym Supervisors Wages	\$5,600	\$2,333	\$941	\$1,392	A
27111-006 Casual Employee Training	\$2,500	\$1,042	\$2,179	(\$1,137)	A
27112-001 Senior Programs	\$6,700	\$2,792	\$632	\$2,160	A
27112-002 Active Communities Initiatives	\$15,000	\$6,250	\$4,806	\$1,444	A
27112-003 Program Expenses	\$10,300	\$4,292	\$1,331	\$2,961	P
27112-004 Commission Expenses	\$1,500	\$625	\$106	\$519	A
27112-005 Capital Equipment for Programs	\$1,500	\$625	\$0	\$625	A
27112-006 Repairs and Capital Projects	\$12,320	\$5,133	\$10	\$5,123	P
27112-007 Day Camps Expenses	\$8,500	\$3,542	\$3,962	(\$420)	A
27112-008 Physical Activity Coordinator Prof. Development	\$3,400	\$1,417	\$1,065	\$352	A
27112-009 Miscellaneous Expenses	\$500	\$208	\$51	\$157	A
27112-010 Director of Rec. Services Prof. Development	\$3,000	\$1,250	\$1,240	\$10	A
27112-011 Memberships	\$1,300	\$542	\$1,168	(\$626)	A
27112-012 Volunteer Banquet Celebrations	\$2,500	\$1,042	\$1,548	(\$506)	P
27112-013 Active Transportation	\$0	\$0	\$0	\$0	A
27112-014 Kids First Fund	\$3,500	\$1,458	\$337	\$1,121	A
27112-015 Teen Program	\$3,750	\$1,563	\$152	\$1,411	A
27112-016 Meeting Expenses	\$400	\$167	\$0	\$167	A
27112-018 Leadership Development for Coaches	\$800	\$333	\$0	\$333	A
27112-019 Promotion	\$1,000	\$417	\$0	\$417	A
27112-116 School sport support	\$1,500	\$625	\$500	\$125	A
	\$307,143	\$127,976	\$109,809	\$18,168	

FINANCIAL REPORT AT AUGUST 31, 2024

	<u>2024-2025 BUDGET</u>	<u>PRORATED BUDGET AUG 31, 2024</u>	<u>UNAUDITED ACTUALS TO AUG 31, 2024</u>	<u>VARIANCE ACTUAL TO PRORATED</u>	
<u>CULTURAL BUILDINGS & FACILITIES</u>					
PUBNICO LIBRARY					
27250-001 Janitors Wages & Benefits	\$7,100	\$2,958	\$2,720	\$238	A
27250-002 Furnace Oil	\$10,500	\$4,375	\$1,714	\$2,661	A
27250-003 Nova Scotia Power	\$2,000	\$833	\$823	\$10	A
27250-004 Telephone	\$600	\$250	\$162	\$88	A
27250-005 Repairs	\$5,000	\$2,083	\$286	\$1,797	A
27250-006 Insurance	\$4,950	\$2,063	\$2,063	(\$1)	P
27250-007 Supplies	\$600	\$250	\$0	\$250	A
27250-008 Miscellaneous Exp.	\$200	\$83	\$0	\$83	A
27250-009 Snow Removal	\$1,500	\$625	\$0	\$625	A
	\$32,450	\$13,521	\$7,768	\$5,753	
COURTHOUSE & ARCHIVES					
27290-000 Summer Tourguide Wages	\$11,500	\$4,792	\$4,792	(\$0)	P
27290-001 Telephone	\$1,800	\$750	\$416	\$334	A
27290-002 NS Power	\$7,000	\$2,917	\$1,453	\$1,464	P
27290-003 Office Supplies	\$2,000	\$833	\$712	\$121	A
27290-004 Repairs & Maintenance	\$11,000	\$4,583	\$7,380	(\$2,797)	A
27290-005 Fall Tourguide Wages	\$7,500	\$3,125	\$8,674	(\$5,549)	A
27290-007 Membership Dues	\$1,300	\$542	\$460	\$82	A
27290-008 Janitor Supplies & Misc.Exp.	\$500	\$208	\$145	\$63	A
27290-009 Archivist - Salary	\$6,000	\$2,500	\$0	\$2,500	A
27290-010 Staff Travel	\$650	\$271	\$145	\$126	A
27290-011 Staff Conferences & Training	\$2,500	\$1,042	\$707	\$335	A
27290-012 Books & Periodicals	\$1,000	\$417	\$303	\$114	A
27290-013 Research Assistant - Salary	\$50,020	\$20,842	\$20,842	(\$0)	P
27290-014 Advertising	\$2,500	\$1,042	\$1,692	(\$650)	A
27290-017 Internet Services	\$2,000	\$833	\$787	\$46	A
27290-018 Kitchen Expenses	\$500	\$208	\$214	(\$6)	A
27290-021 Cleaning Services	\$500	\$208	\$0	\$208	A
27290-022 Security	\$600	\$250	\$315	(\$65)	A
27290-023 Public Programming	\$7,500	\$3,125	\$10,863	(\$7,738)	A
27290-024 Postage	\$175	\$73	\$96	(\$23)	A
27290-025 Preservation Supplies	\$2,000	\$833	\$1,079	(\$246)	A
27290-026 Heritage Development Officer-Salary	\$63,000	\$26,250	\$26,250	\$0	P
27290-027 Insurance	\$6,866	\$2,861	\$2,861	(\$0)	P
	\$188,411	\$78,505	\$90,186	(\$11,681)	
OTHER RECREATION & CULTURAL SERVICES					
27590-050 Western Counties Regional Library	\$67,100	\$27,958	\$27,958	\$0	P
	\$67,100	\$27,958	\$27,958	\$0	
TOTAL RECREATION & CULTURAL SERVICES	\$595,104	\$247,960	\$235,721	\$12,239	
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,987,927	\$828,303	\$828,303	(\$0)	P
	\$1,987,927	\$828,303	\$828,303	(\$0)	
TOTAL EDUCATION	\$1,987,927	\$828,303	\$828,303	(\$0)	
TRANSFERS					
28221-001 Transfer to Capital Reserve	\$350,000	\$145,833	\$145,833	\$0	P
28221-002 Transfer to Capital Reserve - Mariners Centre Expansion	\$100,000	\$41,667	\$41,667	(\$0)	P
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
28223-003 Transfer to East Pubnico Water utility	\$0	\$0	\$0	\$0	A
28223-004 Transfer to TCA fund - Admin Building Loan repayment	\$287,832	\$119,930	\$119,930	\$0	P
	\$737,832	\$307,430	\$307,430	\$0	
TOTAL TRANSFERS	\$11,319,624	\$4,693,802	\$4,555,197	\$138,604	