

2013-2014 Approved Operating Budget

<u>REVENUES</u>	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13 (Unaudited)</u>	<u>2013-2014 Budget</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
TAXES					
Residential	\$4,098,000	\$4,094,739	\$4,177,739	\$79,739	
Commercial (Regular)	\$989,000	\$986,671	\$1,005,939	\$16,939	
Commercial (Seasonal Businesses)	\$30,500	\$31,018	\$19,800	(\$10,700)	
Commercial (Special Tax Agreement/Legislation)	\$171,511	\$171,511	\$173,225	\$1,714	
Resource	\$344,000	\$343,738	\$344,403	\$403	
Resource (Recreation)	\$8,800	\$8,801	\$8,801	\$1	
Other Taxes (Forestry Acreage)	\$11,931	\$11,927	\$11,931	\$0	
Area Rates	\$190,000	\$189,953	\$192,794	\$2,794	
Special Assessment	\$200,405	\$196,816	\$204,727	\$4,322	
Business Occupancy	\$33,000	\$24,676	\$0	(\$33,000)	
Aliant Telecom Inc.	\$44,000	\$46,655	\$45,000	\$1,000	
Nova Scotia Power	\$11,344	\$11,344	\$10,220	(\$1,124)	
UNSM -(HST Rebate)	\$12,000	\$26,179	\$12,000	\$0	
Other Taxes (Deed Transfer Tax)	\$70,000	\$95,542	\$75,000	\$5,000	
	\$6,214,491	\$6,239,569	\$6,281,579	\$67,088	1.08%
GRANTS IN LIEU					
Federal Government	\$11,800	\$11,521	\$10,300	(\$1,500)	
Provincial Government	\$131,479	\$131,237	\$131,449	(\$30)	
	\$143,279	\$142,758	\$141,749	(\$1,530)	-1.07%
SERVICES PROVIDED TO OTHER GOVTS.					
Local Government	\$8,200	\$8,200	\$8,200	\$0	0.00%
SALES OF SERVICES					
Office Services Rendered to Public	\$400	\$622	\$400	\$0	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$11,200	\$10,637	\$9,900	(\$1,300)	
Fines	\$2,300	\$5,186	\$1,800	(\$500)	
Rentals & Leases	\$5,000	\$5,000	\$5,000	\$0	
Return on Investments	\$100,237	\$120,635	\$107,488	\$7,251	
Penalties & Interest on Taxes	\$84,700	\$84,001	\$81,000	(\$3,700)	
Other Extraordinary Revenue	\$45,000	\$65,878	\$64,400	\$19,400	
Miscellaneous Revenue	\$700	\$2,043	\$700	\$0	
	\$249,137	\$293,380	\$270,288	\$21,151	8.49%
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
Federal Government	\$0	\$0	\$0	\$0	
Provincial Government	\$154,472	\$154,631	\$153,306	(\$1,166)	
	\$154,472	\$154,631	\$153,306	(\$1,166)	-0.75%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
Federal Government	\$56,009	\$132,459	\$33,000	(\$23,009)	
Provincial Government	\$66,500	\$63,195	\$51,800	(\$14,700)	
	\$122,509	\$195,654	\$84,800	(\$37,709)	-30.78%
TRANSFERS FROM OWN RESERVES					
	\$85,000	\$0	\$338,486	\$253,486	298.22%
Non Rate Revenue	\$1,513,488	\$1,584,992	\$1,750,727	\$237,239	15.67%
TOTAL REVENUES	\$6,977,488	\$7,034,814	\$7,278,808	\$301,320	4.32%

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EXPENDITURES	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt (Banking Service Charges)	\$2,900	\$2,881	\$2,900	\$0	
Legislative	\$217,484	\$207,256	\$208,684	\$8,800	
Administration	\$304,300	\$281,296	\$301,553	\$2,747	
Information Technology (IT)	\$102,400	\$89,262	\$107,122	(\$4,722)	
Employer Benefits	\$136,500	\$118,763	\$145,900	(\$9,400)	
Financial	\$19,000	\$21,928	\$26,500	(\$7,500)	
Taxation	\$201,200	\$189,065	\$205,585	(\$4,385)	
Other - (Common & Tax Sale Expense)	\$37,200	\$31,306	\$33,250	\$3,950	
Other - (Grants & Conventions)	\$221,700	\$223,598	\$211,700	\$10,000	
Other - (Assessment Recovery Costs, Misc., etc)	\$228,214	\$228,932	\$247,555	(\$19,341)	
	\$1,470,898	\$1,394,285	\$1,490,749	(\$19,851)	-1.35%
PROTECTIVE SERVICES					
Police Protection	\$760,000	\$756,724	\$773,000	(\$13,000)	
Transfer to Correctional Services	\$111,979	\$111,979	\$110,532	\$1,447	
Other - Law Enforcement	\$2,200	\$1,775	\$2,000	\$200	
Fire Protection	\$491,185	\$480,430	\$501,754	(\$10,569)	
E M O	\$34,700	\$31,246	\$32,200	\$2,500	
Other Protection - (Property Inspection & Public Works)	\$224,375	\$209,636	\$243,056	(\$18,681)	
Other Protection - (SPCA & Subdivision Fees)	\$36,500	\$30,333	\$32,950	\$3,550	
	\$1,660,939	\$1,622,123	\$1,695,492	(\$34,553)	-2.08%
TRANSPORTATION SERVICES					
Other - Road Transport	\$76,132	\$67,326	\$124,631	(\$48,499)	
Other - Air Transport	\$215,000	\$199,549	\$215,000	\$0	
	\$291,132	\$266,875	\$339,631	(\$48,499)	-16.66%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-(West Pubnico)	\$179,285	\$183,381	\$202,387	(\$23,102)	
Sewage Collection & Disposal-(Tusket)	\$27,046	\$24,252	\$27,290	(\$244)	
East Pubnico Water Utilities	\$38,000	\$18,033	\$40,500	(\$2,500)	
Garbage Collection & Disposal	\$609,785	\$559,440	\$589,245	\$20,541	
Other - Unsightly & Dangerous Premises	\$8,000	\$17,274	\$12,000	(\$4,000)	
	\$862,116	\$802,380	\$871,422	(\$9,306)	-1.08%
PUBLIC HEALTH SERVICES					
Other - Health Care	\$182,833	\$124,356	\$184,500	(\$1,667)	-0.91%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$98,000	\$68,545	\$101,080	(\$3,080)	
Community Development	\$118,531	\$105,475	\$79,644	\$38,887	
Housing and RDA	\$96,000	\$146,734	\$235,500	(\$139,500)	
Other - Industrial Park	\$9,200	\$19,784	\$7,200	\$2,000	
Seniors Safety Coordinator	\$56,000	\$52,380	\$53,151	\$2,849	
Other - Tourism	\$44,500	\$81,270	\$65,500	(\$21,000)	
	\$422,231	\$474,189	\$542,075	(\$119,844)	-28.38%
RECREATION & CULTURAL SERVICES					
Other - Recreation Services	\$285,925	\$231,092	\$333,168	(\$47,243)	
Cultural Bldg & Facilities-Pub.Library	\$28,700	\$27,391	\$30,100	(\$1,400)	
Cultural Bldg & Facilities-Old Courthouse/Museum	\$142,830	\$124,530	\$143,686	(\$856)	
Other - Volunteer Banquet/ Regional Library	\$62,231	\$55,974	\$64,731	(\$2,500)	
	\$519,686	\$438,987	\$571,685	(\$51,999)	-10.01%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
EDUCATION					
Tri-County Regional School Board	\$1,397,525	\$1,397,702	\$1,453,467	(\$55,942)	-4.00%
TRANSFERS					
Transfers to Reserves	\$170,128	\$320,257	\$129,788	\$40,340	23.71%
TOTAL EXPENDITURES	\$6,977,488	\$6,841,153	\$7,278,808	(\$301,320)	-4.32%
REVENUES	\$6,977,488	\$7,034,814	\$7,278,808		
EXPENDITURES	\$6,977,488	\$6,841,153	\$7,278,808		
SURPLUS	\$0	\$193,661	(\$0)		

EXPENDITURES	\$7,278,808
NON RATE REVENUE	\$1,750,727
LEVY REQUIRED	\$5,528,081

	<u>Assesment '2013</u>	<u>Levy 13-14 Budget</u>	<u>Levy % 13- 14</u>
<i>Residential</i>	\$390,442,900	\$4,177,580	\$0.76
<i>Resource</i>	\$32,187,200	\$344,390	\$0.06
	\$422,630,100	\$4,521,970	\$0.82
<i>Commercial</i>	\$44,708,400	\$1,006,111	\$0.18
	\$44,708,400	\$1,006,111	\$0.1820
TOTAL	\$467,338,500	\$5,528,081	\$1.00

RESIDENTIAL RATE	1.0700
	42,263.01
COMMERCIAL RATE	2.2504
	4,470.84

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<u>REVENUES</u>	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13 (Unaudited)</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,098,000	\$4,094,739	\$4,177,739	\$79,739	
11121-000 Commercial Property Tax	\$989,000	\$986,671	\$1,005,939	\$16,939	
11121-001 Comm.(Seasonal Businesses @ 75% of tax rate)	\$30,500	\$31,018	\$19,800	(\$10,700)	
11122-000 Comm.(Special Tax Agreement/Legislation)	\$171,511	\$171,511	\$173,225	\$1,714	
11151-000 Resource Property Tax	\$344,000	\$343,738	\$344,403	\$403	
11152-000 Resource Recr. Property Tax	\$8,800	\$8,801	\$8,801	\$1	
11153-000 Forest Acreage <50,000	\$10,550	\$10,544	\$10,550	\$0	
11154-000 Forest Acreage >50,000	\$1,381	\$1,383	\$1,381	\$0	
11182-002 West Pubnico Area Rate	\$50,000	\$49,880	\$50,000	\$0	
11182-003 East Pubnico Area Rate	\$18,400	\$18,298	\$17,164	(\$1,236)	
11182-004 Islands & District Area Rate	\$15,000	\$15,071	\$15,622	\$622	
11182-005 Lake Vaughan Area Rate	\$900	\$923	\$1,210	\$310	
11182-006 Eel Brook Area Rate	\$38,700	\$38,695	\$39,648	\$948	
11182-007 Wedgeport & District Area Rate	\$67,000	\$67,086	\$69,150	\$2,150	
	\$5,843,742	\$5,838,357	\$5,934,632	\$90,890	1.56%
SPECIAL ASSESSMENTS					
11291-000 Env.Health-West Pubnico Sewer Tax	\$138,805	\$139,063	\$138,337	(\$468)	
11291-050 Env.Health-Tusket Sewer Tax (Operating)	\$25,600	\$25,329	\$25,890	\$290	
11292-000 Lower E. Pub Water (Operating)	\$16,000	\$14,643	\$18,000	\$2,000	
11292-001 Middle E. Pub Water (Operating)	\$20,000	\$17,781	\$22,500	\$2,500	
	\$200,405	\$196,816	\$204,727	\$4,322	2.16%
BUSINESS PROPERTY					
11410-000 Business Occupancy Tax	\$33,000	\$24,676	\$0	(\$33,000)	
11420-000 Aliant Telecom Inc.	\$44,000	\$46,655	\$45,000	\$1,000	
11430-000 Nova Scotia Power-GIL of Taxes	\$11,344	\$11,344	\$10,220	(\$1,124)	
11431-000 UNSM -(HST Offset)	\$12,000	\$26,179	\$12,000	\$0	
	\$100,344	\$108,854	\$67,220	(\$33,124)	-33.01%
OTHER TAXES (DEED TRANSFER TAX)					
11920-000 Change of Use Tax	\$0	\$0	\$0	\$0	
11920-005 Deed Transfer Tax	\$70,000	\$95,542	\$75,000	\$5,000	
	\$70,000	\$95,542	\$75,000	\$5,000	7.14%
TOTAL TAXES	\$6,214,491	\$6,239,569	\$6,281,579	\$67,088	1.08%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$4,800	\$5,185	\$5,100	\$300	
12110-001 Federal Govt. Agencies- Post Offices	\$7,000	\$6,336	\$5,200	(\$1,800)	
	\$11,800	\$11,521	\$10,300	(\$1,500)	-12.71%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$26,000	\$25,726	\$26,000	\$0	
12320-000 Crown Timber Forest	\$104,358	\$104,362	\$104,300	(\$58)	
12330-000 Fire Protection	\$217	\$216	\$216	(\$1)	
12340-000 Conservation Tax Exemption	\$904	\$933	\$933	\$29	
	\$131,479	\$131,237	\$131,449	(\$59)	-0.04%
TOTAL GRANTS IN LIEU	\$143,279	\$142,758	\$141,749	(\$1,559)	-1.09%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-000 Homecare Board Expense	\$1,200	\$1,200	\$1,200	\$0	
13353-100 Service Recovery - DPC	\$7,000	\$7,000	\$7,000	\$0	
TOTAL SERV.PROVIDED LOCAL GOVT	\$8,200	\$8,200	\$8,200	\$0	0.00%
<u>SALES OF SERVICES</u>					
OFFICE SERVICES RENDERED TO PUBLIC					
14110-000 Photocopies Sold	\$300	\$375	\$300	\$0	
14661-000 Postage Sold	\$100	\$247	\$100	\$0	
TOTAL SALES OF SERVICES	\$400	\$622	\$400	\$0	0.00%
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$3,000	\$1,335	\$2,000	(\$1,000)	
15110-003 Building Permits	\$5,000	\$5,922	\$5,000	\$0	
15110-004 Tax Certificates	\$600	\$275	\$300	(\$300)	
15110-005 Criminal Records Check	\$2,600	\$3,105	\$2,600	\$0	
	\$11,200	\$10,637	\$9,900	(\$1,300)	-11.61%
FINES					
15210-001 Fines	\$1,300	\$4,986	\$1,300	\$0	
15210-002 Dog By-law fee recovery	\$1,000	\$200	\$500	(\$500)	
	\$2,300	\$5,186	\$1,800	(\$500)	-21.74%
RENTALS AND LEASES					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$5,000	\$5,000	\$5,000	\$0	
	\$5,000	\$5,000	\$5,000	\$0	0.00%
RETURNS ON INVESTMENTS					
15510-000 INTEREST-on Investments -(Current Acct.)	\$52,000	\$70,173	\$62,000	\$10,000	
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$750	\$0	\$750	\$0	
15510-015 INTEREST -Pubnico Capital	\$37,230	\$39,490	\$34,250	(\$2,980)	
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$10,257	\$10,257	\$9,788	(\$469)	
15590-000 INTEREST-on Tax Sale Surplus	\$0	\$714	\$700	\$700	
	\$100,237	\$120,635	\$107,488	\$7,251	7.23%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$82,000	\$80,086	\$78,000	(\$4,000)	
15610-002 Accrual - Pubnico Sewer Taxes	\$1,900	\$2,798	\$2,200	\$300	
15610-003 Accrual - Tusket Sewer Taxes	\$800	\$1,117	\$800	\$0	
	\$84,700	\$84,001	\$81,000	(\$3,700)	-4.37%
OTHER EXTRAORDINARY REVENUE					
15710-002 Western Counties Regional Libraries	\$0	\$1,579	\$0	\$0	
15710-003 Genealog.Society (refund-tourguides wages)	\$0	\$0	\$0	\$0	
15710-006 Recr.Programs (refund-user fees)	\$10,000	\$12,373	\$12,000	\$2,000	
15710-007 Recr.Day Camps (Refunds-User Fees)	\$28,000	\$25,619	\$30,000	\$2,000	
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$2,000	\$2,000	\$1,000	
15710-009 Tusket Sewer Hook-ups	\$1,000	\$1,000	\$1,000	\$0	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$0	\$2,000	\$2,000	\$2,000	
15710-011 Recr. Other Recreation Initiatives	\$0	\$0	\$2,400	\$2,400	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$0	\$0	\$8,000	\$8,000	
15750-000 Refunds-Unsightly Premises	\$0	\$17,277	\$0	\$0	
15785-000 HST Rebate- Mileage/Travel Conference Claims	\$5,000	\$4,030	\$7,000	\$2,000	
	\$45,000	\$65,878	\$64,400	\$19,400	43.11%
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$400	\$900	\$400	\$0	
15990-001 Cash Over-\$USA Exchange	\$300	\$543	\$300	\$0	
15990-002 Election Deposits	\$0	\$600	\$0	\$0	
	\$700	\$2,043	\$700	\$0	0.00%
TOTAL REVENUE-OWN SOURCES	\$249,137	\$293,380	\$270,288	\$21,151	8.49%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$148,977	\$148,977	\$147,426	(\$1,551)	
16286-000 Farm Acreage	\$5,495	\$5,654	\$5,880	\$385	
	\$154,472	\$154,631	\$153,306	(\$1,166)	-0.75%
TOTAL UNCONDITIONAL TRANSFERS	\$154,472	\$154,631	\$153,306	(\$1,166)	-0.75%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Works Program - (Recreation Casual)	\$6,000	\$6,047	\$4,500	(\$1,500)	
17171-003 Works Program - (Public Works-GPS wages)	\$0	\$0	\$0	\$0	
17171-005 Works Program - Tourism	\$0	\$23,324	\$0	\$0	
17172-000 ACOA - Glenwood Park Project	\$0	\$19,440	\$0	\$0	
17172-004 ACOA - Argyle Economic Development Plan	\$0	\$45,364	\$0	\$0	
17172-005 ACOA - Farmer's Market Initiative	\$8,778	\$6,465	\$0	(\$8,778)	
17172-007 Reseau Sante Network	\$16,231	\$16,069	\$5,000	(\$11,231)	
17172-010 Federal Gas Tax - Climate Change Adaptation	\$25,000	\$15,750	\$23,500	(\$1,500)	
	\$56,009	\$132,459	\$33,000	(\$23,009)	-41.08%
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,700	\$2,851	\$2,700	\$0	
17525-001 EMO-Joint Emergency Preparedness Prog.(JEPP)	\$1,300	\$828	\$0	(\$1,300)	
17530-000 Tourism Grant - Special Projects	\$0	\$12,889	\$0	\$0	
17530-002 Age Friendly	\$0	\$0	\$4,000	\$4,000	
17530-003 Physical Activity Coordinator Grant	\$20,000	\$12,500	\$25,000	\$5,000	
17530-004 Municipal Internship Grant	\$18,000	\$18,000	\$7,000	(\$11,000)	
17530-005 PNS - Belle Ile en Mer	\$0	\$0	\$4,800	\$4,800	
17530-006 Provincial Feasibility Study - Public Transit	\$15,000	\$11,581	\$0	(\$15,000)	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$9,500	\$4,546	\$6,500	(\$3,000)	
17571-001 Misc. Recreation Programs	\$0	\$0	\$1,800	\$1,800	
	\$66,500	\$63,195	\$51,800	(\$14,700)	-22.11%
TOTAL CONDITIONAL TRANSFERS	\$122,509	\$195,654	\$84,800	(\$37,709)	-30.78%
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$119,000	\$119,000	
19120-003 Surplus of Prior Years-(Pub.Sewer Operating Fund)	\$0	\$0	\$0	\$0	
19200-001 Operating Reserve Fund	\$85,000	\$0	\$193,486	\$108,486	
19200-002 Capital Reserve Fund	\$0	\$0	\$0	\$0	
19200-003 Transfer from WP Sewer Reserve	\$0	\$0	\$26,000	\$26,000	
19210-000 Transfer From Capital Fund - TCA recovery	\$0	\$0	\$0	\$0	
TOTAL OTHER TRANSFERS	\$85,000	\$0	\$338,486	\$253,486	298.22%
TOTAL REVENUES	\$6,977,488	\$7,034,814	\$7,278,808	\$301,291	4.32%

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<u>EXPENDITURES</u>	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
<u>GENERAL GOVERNMENT SERVICES</u>					
INTEREST ON SHORT-TERM & LONG-TERM DEBT					
21011-000 Interest on Short-Term (Banking Service Charges)	\$2,900	\$2,881	\$2,900	\$0	
	\$2,900	\$2,881	\$2,900	\$0	0.00%
GENERAL ADMINISTRATIVE-(LEGISLATIVE)					
21110-000 Warden Stipend	\$27,132	\$27,132	\$27,132	\$0	
21112-000 Warden Expenses	\$5,000	\$3,663	\$5,000	\$0	
21130-000 Council Stipends	\$158,452	\$155,822	\$158,452	\$0	
21132-000 Council Travel Expenses	\$9,000	\$8,186	\$9,000	\$0	
21133-000 Council Computer Related Costs/Internet	\$5,200	\$4,099	\$4,500	\$700	
21134-000 Council Pension Plan Expense	\$4,000	\$2,771	\$2,600	\$1,400	
21139-100 Council -Capital equipment	\$8,700	\$5,583	\$2,000	\$6,700	
	\$217,484	\$207,256	\$208,684	\$8,800	4.05%
GENERAL ADMINISTRATIVE- (ADMINISTRATION)					
21212-001 CAO - Salary	\$96,800	\$94,730	\$98,155	(\$1,355)	
21212-003 CAO - Travel	\$3,000	\$1,818	\$2,500	\$500	
21213-000 Director of Finance-Salary	\$45,000	\$44,904	\$45,630	(\$630)	
21213-002 Executive Secretary/Deputy Clerk - Salary	\$38,000	\$36,134	\$37,518	\$482	
21213-003 Accounting Assistant - Salary	\$8,500	\$6,776	\$8,000	\$500	
21213-004 Staff -Meeting Fees	\$2,800	\$2,250	\$2,800	\$0	
21213-005 Staff -Travel to Meetings	\$700	\$110	\$500	\$200	
21213-006 Staff- Regular Mileage	\$700	\$155	\$500	\$200	
21213-008 Citizen Members-Mileage to Meetings	\$300	\$173	\$300	\$0	
21214-002 Office Bldg.-NSP	\$12,500	\$11,656	\$13,000	(\$500)	
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$8,870	\$10,500	\$0	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,800	\$2,283	\$2,500	(\$700)	
21214-007 Office Bldg.-Snow Removal	\$1,200	\$1,205	\$1,200	\$0	
21214-009 Office Bldg.-Repairs (non-capital)	\$6,500	\$5,515	\$6,500	\$0	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$250	\$233	\$250	\$0	
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$906	\$1,000	\$0	
21215-000 Legal Services-(Regular Services)	\$8,500	\$6,397	\$8,500	\$0	
21215-002 Legal Services-(Other)	\$5,000	\$5,723	\$5,000	\$0	
21215-003 Consulting fees	\$2,000	\$1,780	\$2,000	\$0	
21216-001 Office Exp.-Office Supplies	\$14,000	\$10,777	\$13,000	\$1,000	
21216-002 Office Exp.-Phone/Cellulars/Fax Line/Interac Line	\$6,000	\$7,031	\$0	\$6,000	
21216-003 Office Exp.-Advertising	\$12,000	\$10,279	\$15,000	(\$3,000)	
21216-004 Office Exp.-Postage	\$10,000	\$6,219	\$10,000	\$0	
21216-006 Office Exp.-Promotion and Sponsorship	\$2,500	\$3,033	\$0	\$2,500	
21216-008 Office Exp.-Kitchen Supplies	\$2,500	\$1,733	\$2,500	\$0	
21216-009 Office Exp.-Equipment Repairs	\$500	\$0	\$500	\$0	
21216-010 Office Exp.-Other (Misc.)	\$500	\$239	\$3,000	(\$2,500)	
21216-014 Office Exp.-ADT Security	\$750	\$512	\$700	\$50	
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,500	\$9,858	\$10,500	\$0	
21225-001 TCA Amortization - Municipal building	\$0	\$0	\$0	\$0	
	\$304,300	\$281,296	\$301,553	\$2,747	0.90%
GENERAL ADM.-(INFORMATION TECHNOLOGY-IT)					
21216-023 IT Dept.- Salary	\$48,000	\$47,970	\$48,672	(\$672)	
21216-024 IT Dept.- Travel	\$1,600	\$734	\$1,200	\$400	
21216-025 IT Dept.- Training, Books, etc.	\$2,000	\$976	\$1,500	\$500	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$500	\$0	\$500	\$0	
21216-027 IT Dept.- Internet/Spam Services	\$4,700	\$4,089	\$4,700	\$0	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$3,499	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$50	\$0	\$50	\$0	
21216-030 IT Dept.- Procomm Maintenance Services	\$8,000	\$7,915	\$8,000	\$0	
21216-031 IT Dept.- Cell Phone	\$1,350	\$1,183	\$9,600	(\$8,250)	
21216-032 IT Dept.-AMA Website	\$3,200	\$3,129	\$3,200	\$0	
21216-033 IT Dept.-Translation	\$4,000	\$705	\$2,000	\$2,000	
21216-034 IT Dept.- Phones & Fax	\$0	\$0	\$5,700	(\$5,700)	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$25,000	\$19,062	\$18,000	\$7,000	
21250-001 TCA Amortization - IT equipment	\$0	\$0	\$0	\$0	
	\$102,400	\$89,262	\$107,122	(\$4,722)	-4.61%

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	<u>2012-2013</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
GENERAL ADM.-(EMPLOYER BENEFITS)					
21219-001 Other Admin.-CPP Expense	\$37,500	\$37,043	\$39,000	(\$1,500)	
21219-002 Other Admin.-EI Expense	\$18,500	\$18,804	\$22,200	(\$3,700)	
21219-003 Other Admin.-Pension Plan Exp. (Employees only)	\$34,500	\$29,117	\$40,500	(\$6,000)	
21219-004 Other Admin.-Group Ins.Benefits Expense	\$23,000	\$18,441	\$21,000	\$2,000	
21219-005 Other Admin.-WCB Expense	\$12,500	\$11,787	\$13,500	(\$1,000)	
21219-006-Other Admin.-(EAP)Empl.Assis.Program Exp.	\$700	\$524	\$700	\$0	
21219-007-Other Admin -Other employee benefits	\$4,800	\$3,000	\$4,000	\$800	
21219-008-Other Admin - Workplace Wellness	\$5,000	\$46	\$5,000	\$0	
	\$136,500	\$118,763	\$145,900	(\$9,400)	-6.89%
GENERAL ADMINISTRATIVE - (FINANCIAL)					
21225-000 Audit Fees	\$19,000	\$21,928	\$22,000	(\$3,000)	
21225-002 Municipal Auditor General	\$0	\$0	\$4,500	(\$4,500)	
	\$19,000	\$21,928	\$26,500	(\$4,500)	-23.68%
GENERAL ADMINISTRATIVE - (TAXATION)					
21241-000 Revenue Adm.Accountant - Salary	\$42,500	\$41,742	\$43,095	(\$595)	
21241-001 Revenue Adm.Assistant - Salary	\$30,000	\$30,385	\$35,490	(\$5,490)	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$9,000	\$8,240	\$9,200	(\$200)	
21243-001 Tax Rebates-Exemptions Granted	\$14,000	\$11,000	\$14,000	\$0	
21243-002 Current Year Write-Offs - Municipal Tax	\$1,500	\$127	\$1,500	\$0	
21243-003 Current Year Write-Offs - Pub.Sewer (Taxes)	\$0	\$0	\$0	\$0	
21243-005 Current Year Write-Offs - Tusket Sewer (Capital)	\$400	\$0	\$0	\$400	
21243-006 Current Year Write-Offs - Tusket Sewer (Operating)	\$400	\$0	\$400	\$0	
21243-009 Tax Rebates-Bylaw # 25 (Pubnico Sewer)	\$400	\$0	\$400	\$0	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$103,000	\$97,572	\$101,500	\$1,500	
	\$201,200	\$189,065	\$205,585	(\$4,385)	-2.18%
OTHER GEN.GOV.T.SERV.-(COMMON OTHER/TAX SALE)					
21290-001 Common Other General Govt. Services	\$12,000	\$9,157	\$11,500	\$500	
21290-003 Tax Sale Expenses	\$2,000	(\$2,240)	\$2,000	\$0	
21290-004 Photocopier Leases	\$8,200	\$8,214	\$8,250	(\$50)	
21290-005 Postage Meter Lease	\$8,500	\$8,540	\$3,500	\$5,000	
21290-006 Photocopier Usage	\$6,500	\$7,635	\$8,000	(\$1,500)	
21290-010 Other (Landfill)-Transfer Station Costs	\$0	\$0	\$0	\$0	
	\$37,200	\$31,306	\$33,250	\$3,950	10.62%
OTHER GEN.GOV.T.SERV.-(GRANTS/ CONVENTIONS)					
21910-000 Elections, Plebiscites	\$37,000	\$35,917	\$4,000	\$33,000	
21920-000 Conventions-UNSM and FCM	\$26,000	\$22,562	\$17,000	\$9,000	
21920-001 Conventions- AMA Conferences	\$6,700	\$4,176	\$6,000	\$700	
21920-002 Conventions-Tax Collectors Seminars	\$3,000	\$1,556	\$3,300	(\$300)	
21920-003 Conventions/Training/Workshops	\$14,000	\$12,564	\$14,000	\$0	
21920-004 Conventions-Hosting UNSM/AMA	\$0	\$0	\$2,500	(\$2,500)	
21920-005 Belle Ile en Mer	\$0	\$0	\$6,400	(\$6,400)	
21920-008 CAMA Membership/Conference	\$500	\$469	\$500	\$0	
21930-000 Public Liability Insurance/General	\$23,000	\$23,926	\$24,500	(\$1,500)	
21940-000 Union Dues - UNSM and FCM	\$6,000	\$5,646	\$6,000	\$0	
21950-000 Grants to Organizations - infrastructure	\$0	\$3,000	\$0	\$0	
21950-001 Grants to organizations - Spring	\$68,500	\$68,500	\$67,500	\$1,000	
21950-002 Grant-FANE	\$0	\$0	\$5,000	(\$5,000)	
21950-003 Conditional and other Grants to Orgs	\$0	\$0	\$1,500	(\$1,500)	
21950-004 YMCA Operating Grant	\$0	\$0	\$15,000	(\$15,000)	
21950-008 Special Grant- Economic Development	\$13,000	\$21,500	\$13,000	\$0	
21950-010 District Community Grants	\$18,000	\$16,700	\$18,000	\$0	
21950-100 Grants to Organizations - Fall	\$6,000	\$7,083	\$7,500	(\$1,500)	
	\$221,700	\$223,598	\$211,700	\$10,000	4.51%

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	<u>2012-2013</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
OTHER GEN.GOV.T.SERV.-(MISC., ETC.)					
21970-100 Allowance for Uncollectible Taxes	\$7,000	\$16,417	\$12,000	(\$5,000)	
21972-000 Assessment Recovery Costs	\$202,414	\$202,414	\$200,055	\$2,359	
21980-100 CAPITAL EQUIPT.-Adm.Off/Furniture, etc.	\$2,000	\$3,087	\$2,000	\$0	
21980-110 CAPITAL RENOVATIONS-Mun.Adm.Bldg.	\$15,000	\$6,014	\$32,000	(\$17,000)	
21980-115 CAPITAL RENOVATIONS - Municipal Signage	\$0	\$0	\$0	\$0	
21990-000 Meals & Other General Services	\$1,800	\$1,000	\$1,500	\$300	
	\$228,214	\$228,932	\$247,555	(\$19,341)	-8.47%
TOTAL GENERAL GOVERNMENT SERVICES	\$1,470,898	\$1,394,285	\$1,490,749	(\$16,851)	-1.15%
<u>PROTECTIVE SERVICES</u>					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$760,000	\$756,724	\$773,000	(\$13,000)	
	\$760,000	\$756,724	\$773,000	(\$13,000)	-1.71%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$111,979	\$111,979	\$110,532	\$1,447	
	\$111,979	\$111,979	\$110,532	\$1,447	1.29%
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$1,800	\$1,512	\$1,600	\$200	
22330-015 Prosecutorial Services	\$400	\$263	\$400	\$0	
	\$2,200	\$1,775	\$2,000	\$200	9.09%
FIRE PROTECTION					
22420-000 Fire Depts.- Per Capita Grants	\$234,635	\$234,635	\$239,710	(\$5,075)	
22420-001 Fire Depts.-Training Program	\$23,000	\$16,202	\$21,500	\$1,500	
22420-004 Fire Depts.- Airpacks (2)	\$10,000	\$11,211	\$13,000	(\$3,000)	
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$1,414	\$1,550	\$0	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Professional Development Courses	\$1,500	\$667	\$1,500	\$0	
22420-008 Fire Depts.- Training Manuals	\$0	\$0	\$0	\$0	
22420-010 Fire Depts.- Insurance Accident/ Life	\$22,000	\$20,633	\$21,500	\$500	
22420-011 Fire depts.-Fire Banquet and other	\$2,500	\$0	\$4,000	(\$1,500)	
22420-012 Fire Depts.- Radio License Fees	\$5,500	\$5,743	\$5,700	(\$200)	
22424-000 West Pubnico Area Rate	\$50,000	\$49,928	\$50,000	\$0	
22424-002 East Pubnico Area Rate	\$18,400	\$18,269	\$17,164	\$1,236	
22424-003 Eel Brook Area Rate	\$38,700	\$38,698	\$39,648	(\$948)	
22424-004 Wedgeport & District Area Rate	\$67,000	\$67,109	\$69,150	(\$2,150)	
22424-005 Islands & District Area Rate	\$15,000	\$15,027	\$15,622	(\$622)	
22424-006 Lake Vaughan Area Rate	\$900	\$893	\$1,210	(\$310)	
	\$491,185	\$480,430	\$501,754	(\$10,259)	-2.09%
EMERGENCY MEASURES					
22510-000 EMO Coordinator - Stipend	\$4,000	\$4,800	\$6,000	(\$2,000)	
22510-001 EMO Coordinator - Travel	\$1,200	\$337	\$1,000	\$200	
22510-002 EMO Coordinator - Conferences & Misc.Exp.	\$3,500	\$1,397	\$2,000	\$1,500	
22510-003 EMO Chair - Stipend	\$2,500	\$2,500	\$2,500	\$0	
22512-002 EMO Communications (internet&radio line exp)	\$3,000	\$3,047	\$1,500	\$1,500	
22512-003 EMO Miscellaneous	\$1,500	\$1,567	\$1,500	\$0	
22512-004 EMO Exercises	\$2,000	\$450	\$2,000	\$0	
22512-007 EMO Signage initiative	\$7,000	\$6,712	\$7,000	\$0	
22512-008 EMO Disaster Fund	\$2,000	\$0	\$0	\$2,000	
22512-009 EMO Boat Maintenance	\$0	\$0	\$500	(\$500)	
22512-010 EMO Training expense	\$0	\$0	\$2,000	(\$2,000)	
22512-011 EMO Generator Maintenance	\$0	\$0	\$1,200	(\$1,200)	
22590-100 EMO CAPITAL EQUIPMENT	\$8,000	\$10,436	\$5,000	\$3,000	
22600-001 TCA Amortization - EMO Generator	\$0	\$0	\$0	\$0	
	\$34,700	\$31,246	\$32,200	\$2,500	7.20%

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	<u>2012-2013</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
OTHER PROTECTION- PROPERTY INSPECTION					
22920-001 P.Insp/P.Works - Director's - Salary	\$58,000	\$47,480	\$60,000	(\$2,000)	
22920-002 P.Insp/P.Works - Director's - Travel	\$0	\$0	\$0	\$0	
22920-005 P.Insp/P.Works - Assist.Bldg.Insp./Dev.Officer-Salary	\$48,350	\$48,915	\$50,700	(\$2,350)	
22920-006 P.Insp/P.Works - Asst Bldg Insp/Fac Maint.-Travel	\$2,500	\$2,128	\$5,000	(\$2,500)	
22920-007 P.Insp/P.Works - Fac. Maint. Coordinator -Salary (75%)	\$21,625	\$21,625	\$23,956	(\$2,331)	
22920-009 P.Insp/P.Works - Telephone/Cellulars	\$3,000	\$2,666	\$0	\$3,000	
22920-010 P.Insp/P.Works - Printing Expense	\$1,500	\$2,100	\$1,500	\$0	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$6,000	\$3,999	\$6,000	\$0	
22920-012 P.Insp/P.Works - Director Assist -Salary	\$32,800	\$32,739	\$35,400	(\$2,600)	
22920-014 P.Insp/P.Works - Other Misc.Exp.	\$2,800	\$2,675	\$2,800	\$0	
22920-015 P.Insp/P.Works - Conferences/Training	\$10,000	\$10,182	\$17,100	(\$7,100)	
22920-016 P.Insp/P.Works - Business park road maintenance	\$4,000	\$3,967	\$4,000	\$0	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$1,227	\$1,500	\$0	
22920-018 P.Insp/P.Works - General mileage	\$3,000	\$928	\$3,000	\$0	
22920-020 P.Insp/P.Works - GPS Mapping (Salary)	\$20,000	\$11,550	\$0	\$20,000	
22920-021 P.Insp/P.Works - GPS Mapping (Travel)	\$1,500	\$163	\$0	\$1,500	
22920-022 P.Insp/P.Works - Department vehicle	\$6,000	\$5,119	\$6,000	\$0	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$0	\$0	\$2,500	(\$2,500)	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$0	\$0	\$3,000	(\$3,000)	
22920-025 P.Insp/P.Works - Maint. and fuel - mower	\$1,800	\$968	\$1,800	\$0	
22920-100 P.Insp/P.Works - CAPITAL EQUIPMENT	\$0	\$11,206	\$18,800	(\$18,800)	
22950-001 TCA Amortization - vehicle and sidewalks	\$0	\$0	\$0	\$0	
	\$224,375	\$209,636	\$243,056	(\$18,681)	-8.33%
OTHER PROTECTION- ANIMAL CONTROL & SUBDIVISION FEES					
22930-100 Animal & Pest Control	\$26,000	\$25,291	\$25,700	\$300	
22930-200 Contribution SPCA	\$6,000	\$1,000	\$2,850	\$3,150	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$500	\$213	\$400	\$100	
22932-001 Yarmouth Co Ground Search and Rescue grant	\$4,000	\$4,000	\$4,000	\$0	
22990-100 Subdivision By-Law Administration	\$0	(\$170)	\$0	\$0	
	\$36,500	\$30,333	\$32,950	\$3,550	9.73%
TOTAL PROTECTIVE SERVICES	\$1,660,939	\$1,622,123	\$1,695,492	(\$34,243)	-2.06%
TRANSPORTATION SERVICES					
OTHER TRANSPORT. SERV. - ROAD TRANSPORT & FERRY					
23230-000 Contract - Dept. of Transportation	\$43,132	\$43,089	\$43,434	(\$302)	
23230-100 Feasibility Study - Public Transit	\$15,000	\$13,510	\$0	\$15,000	
23230-125 Grant to org - Argyle trail improvement	\$0	\$0	\$51,197	(\$51,197)	
23230-150 Ferry Restoration	\$18,000	\$10,728	\$30,000	(\$12,000)	
	\$76,132	\$67,326	\$124,631	(\$48,499)	-63.70%
OTHER TRANSPORT. SERV. - AIR TRANSPORT					
23320-000 Yarmouth Airport Corp'n.- (Operating Grant)	\$163,000	\$146,216	\$190,000	(\$27,000)	
23320-025 Yarmouth Airport Corp'n - (Passenger service)	\$0	\$0	\$5,000	(\$5,000)	
23320-050 Yarmouth Airport Corp'n (Capital Grant)	\$52,000	\$53,333	\$20,000	\$32,000	
	\$215,000	\$199,549	\$215,000	\$0	0.00%
TOTAL TRANSPORT SERVICES	\$291,132	\$266,875	\$339,631	(\$48,499)	-16.66%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
ENVIRONMENTAL HEALTH SERVICES					
OTHER ENV. (SEWAGE COLLECTION & DISPOSAL) (WEST PUBNICO SEWAGE & TREATMENT PLANT)					
24240-001 W.Pub. Sewer -General Repairs	\$10,000	\$13,682	\$10,000	\$0	
24240-002 W.Pub. Sewer -NSP	\$30,000	\$31,401	\$33,500	(\$3,500)	
24240-004 W.Pub. Sewer -Audit Fees	\$1,800	\$1,632	\$1,800	\$0	
24240-005 W.Pub. Sewer -Supplies/Misc.Exp.	\$1,500	\$2,613	\$0	\$1,500	
24240-006 W.Pub. Sewer -Septic Services	\$2,000	\$621	\$2,000	\$0	
24240-007 W.Pub. Sewer -Professional Development	\$2,000	\$1,339	\$2,000	\$0	
24240-010 W.Pub. Sewer - Transfer to Cap Reserve-Dewatering	\$0	\$0	\$40,000	(\$40,000)	
24240-011 W.Pub. Sewer - Transfer to Capital Residents-loan	\$17,480	\$0	\$1,229	\$16,251	
24240-012 W.Pub. Sewer -Capital & Infrastructure	\$9,000	\$8,380	\$12,000	(\$3,000)	
24240-013 W.Pub. Sewer -Chlorine/Lab Testing	\$2,500	\$2,111	\$2,000	\$500	
24240-014 W.Pub. Sewer -Liability Insurance	\$5,500	\$4,000	\$5,500	\$0	
24240-015 W.Pub. Sewer -Waste Water Operator salary	\$37,740	\$31,631	\$38,268	(\$528)	
24240-016 W.Pub. Sewer -Sludge removal and dewatering	\$20,705	\$56,627	\$18,000	\$2,705	
24240-017 W.Pub. Sewer -Scada system & telephone	\$4,000	\$2,923	\$4,000	\$0	
24240-018 W.Pub. Sewer -Office supplies	\$1,070	\$483	\$1,100	(\$30)	
24240-019 W.Pub.Sewer -Waste Water Op. Empl.Benefits	\$7,290	\$2,623	\$7,290	\$0	
24240-020 W. Pub Sewer- Mileage	\$5,000	\$2,861	\$3,000	\$2,000	
24240-021 W. Pub Sewer -Interest Exp.	\$21,700	\$20,455	\$19,500	\$2,200	
24240-022 W. Pub Sewer -Generator Maintenance/Fuel	\$0	\$0	\$1,200	(\$1,200)	
24240-100 TCA Amortization - West Pubnico Sewer	\$0	\$0	\$0	\$0	
	\$179,285	\$183,381	\$202,387	(\$23,102)	-12.89%
(TUSKET SEWAGE & TREATMENT PLANT)					
24245-001 Tusket Sewer -Wages	\$2,000	\$2,000	\$2,000	\$0	
24245-002 Tusket Sewer -NSP	\$9,300	\$9,714	\$9,955	(\$655)	
24245-004 Tusket Sewer -Audit Fees	\$200	\$181	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$700	\$700	\$700	\$0	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$4,000	\$4,695	\$4,500	(\$500)	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$500	\$730	\$730	(\$230)	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$1,500	\$1,464	\$1,600	(\$100)	
24245-009 Tusket Sewer -Transfer to Tusket Sew.Res. (Cap)	\$0	\$0	\$0	\$0	
24245-010 Tusket Sewer -Septic Services	\$3,800	\$435	\$3,800	\$0	
24245-011 Tusket Sewer -Equipment Reserve	\$2,546	\$845	\$0	\$2,546	
24245-012 Tusket Sewer -Miscellaneous Expense	\$500	\$93	\$405	\$95	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$2,000	\$3,395	\$3,400	(\$1,400)	
24250-001 TCA Amortization - Tusket & Tusket Park Sewer	\$0	\$0	\$0	\$0	
	\$27,046	\$24,252	\$27,290	(\$244)	-0.90%
MIDDLE/LOWER EAST PUBNICO WATER UTILITY					
24255-001 Lower E.Pub Water - Power and Pumping	\$9,300	\$3,136	\$6,000	\$3,300	
24255-002 Lower E.Pub Water - Transmission & Distribution	\$2,700	\$304	\$0	\$2,700	
24255-003 Lower E.Pub Water - Capital and repairs	\$3,700	\$1,059	\$6,000	(\$2,300)	
24255-004 Lower E.Pub Water - Insurance	\$300	\$251	\$300	\$0	
24255-005 Lower E.Pub Water - Transfer to Utility Reserve	\$0	\$0	\$2,700	(\$2,700)	
24255-006 Lower E.Pub Water - Miscellaneous	\$0	\$3,184	\$500	(\$500)	
24255-007 Lower E.Pub Water - Salary & mileage	\$0	\$0	\$2,500	(\$2,500)	
24255-008 Lower E.Pub Water - TCA Amortization	\$0	\$0	\$0	\$0	
	\$16,000	\$7,934	\$18,000	(\$2,000)	-12.50%
24255-015 Middle E.Pub Water - Power and Pumping	\$12,700	\$3,087	\$6,000	\$6,700	
24255-016 Middle E.Pub Water - Transmission & Distribution	\$2,300	\$0	\$0	\$2,300	
24255-017 Middle E.Pub Water - Capital and repairs	\$3,500	\$2,639	\$7,500	(\$4,000)	
24255-018 Middle E.Pub Water - Insurance	\$500	\$251	\$500	\$0	
24255-019 Middle E.Pub Water - Salary & mileage	\$1,000	\$0	\$2,500	(\$1,500)	
24255-020 Middle E.Pub Water - Transfer to Reserves	\$2,000	\$0	\$5,500	(\$3,500)	
24255-021 Middle E.Pub Water - Miscellaneous	\$0	\$4,123	\$500	(\$500)	
24255-022 Middle E.Pub Water - TCA Amortization	\$0	\$0	\$0	\$0	
	\$22,000	\$10,100	\$22,500	(\$500)	-2.27%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$38,000	\$18,033	\$40,500	(\$2,500)	-6.58%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$6,000	\$4,797	\$6,000	\$0	
24320-001 Solid Waste - Collection (Contract)	\$263,364	\$262,364	\$270,234	(\$6,870)	
24320-002 Solid Waste - Recycling Costs	\$56,000	\$50,812	\$56,500	(\$500)	
24320-003 Solid Waste - Disposal Fees (Landfill)	\$132,000	\$113,522	\$126,000	\$6,000	
24320-004 Solid Waste - Disposal Fees (Organics)	\$64,500	\$62,749	\$68,000	(\$3,500)	
24320-005 Solid Waste - Yarmouth Waste Park Authority	\$10,000	\$0	\$0	\$10,000	
24320-007 Solid Waste - Advertising	\$3,500	\$1,795	\$2,500	\$1,000	
24320-010 Solid Waste - Spring & Fall Cleanup, etc.	\$25,000	\$20,557	\$22,000	\$3,000	
24320-050 Solid Waste - Community Clean up Program	\$12,600	\$11,375	\$12,600	\$0	
24320-060 Solid Waste - WasteCheck Comm. Adm. Fee	\$18,821	\$18,727	\$9,411	\$9,411	
24320-100 Solid Waste - CAPITAL (COMPOSTAINERS)	\$8,000	\$8,988	\$10,000	(\$2,000)	
24390-000 Other Garbage -Illegal Dumping	\$10,000	\$3,754	\$6,000	\$4,000	
24400-001 TCA Amortization - Compostainers	\$0	\$0	\$0	\$0	
	\$609,785	\$559,440	\$589,245	\$20,541	3.37%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$8,000	\$17,274	\$12,000	(\$4,000)	
24990-050 TCA Amortization - Wedgeport sewer study	\$0	\$0	\$0	\$0	
	\$8,000	\$17,274	\$12,000	(\$4,000)	-50.00%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$862,116	\$802,380	\$871,422	(\$6,806)	-0.79%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
<u>PUBLIC HEALTH SERVICES</u>					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$49,000	\$47,827	\$40,000	\$9,000	
25300-050 AM Clarke Medical Clinic	\$40,000	\$28,434	\$47,000	(\$7,000)	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctors Recruitment	\$91,333	\$45,595	\$95,000	(\$3,667)	
	\$182,833	\$124,356	\$184,500	(\$1,667)	-0.91%
TOTAL PUBLIC HEALTH SERVICES	\$182,833	\$124,356	\$184,500	(\$1,667)	-0.91%
<u>ENVIRONMENTAL DEVELOPMENT SERVICES</u>					
PLANNING AND ZONING					
26110-001 Yar-Arg-Barrington District Planning Commission	\$52,000	\$52,000	\$67,580	(\$15,580)	
26110-002 Gas Tax Planning - Climate change adaptation	\$25,000	\$15,750	\$23,500	\$1,500	
26110-003 Strategic Planning consultation and reporting	\$6,000	\$344	\$0	\$6,000	
26110-004 Strategic planning initiatives	\$15,000	\$452	\$10,000	\$5,000	
	\$98,000	\$68,545	\$101,080	(\$3,080)	-3.14%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$46,000	\$39,881	\$46,644	(\$644)	
26220-002 Comm Dev Officer - Travel	\$2,000	\$1,378	\$2,000	\$0	
26220-004 Comm Dev Officer - Cell and Telephone	\$1,800	\$1,340	\$0	\$1,800	
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$602	\$1,500	\$0	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$0	\$2,000	\$0	
26220-007 Comm Dev Officer - Business Info Sessions	\$4,500	\$3,818	\$1,500	\$3,000	
26220-008 Comm Dev Officer - Lobster Quality	\$0	\$0	\$5,000	(\$5,000)	
26220-009 Comm Dev Officer - Youth Engagement	\$3,000	\$0	\$3,000	\$0	
26220-010 Comm Dev Officer - Glenwood park	\$38,000	\$42,328	\$0	\$38,000	
26220-011 Comm Dev Officer - Tent operational costs	\$3,500	\$504	\$5,000	(\$1,500)	
	\$102,300	\$89,852	\$66,644	\$35,656	34.85%
COMMUNITY DEVELOPMENT - DR. RECRUITMENT					
26220-015 Comm Dev Officer - Accomodation & Travel	\$6,000	\$5,598	\$8,000	(\$2,000)	
26220-016 Comm Dev Officer - Translation & Printing Costs	\$2,000	\$2,283	\$500	\$1,500	
26220-017 Comm Dev Officer - Social events and gifts	\$489	\$0	\$3,500	(\$3,011)	
26220-018 Comm Dev Officer - Recruitment miscellaneous	\$7,742	\$7,742	\$1,000	\$6,742	
	\$16,231	\$15,623	\$13,000	\$3,231	19.91%
TOTAL COMMUNITY DEVELOPMENT	\$118,531	\$105,475	\$79,644	\$38,887	32.81%
HOUSING AND RDA					
26310-005 Deficit - Regional Housing Authority	\$14,000	\$22,000	\$26,000	(\$12,000)	
26310-014 Regional Economic Development (REN)	\$0	\$0	\$37,500	(\$37,500)	
26310-015 Argyle Economic Development Initiatives	\$7,000	\$741	\$65,000	(\$58,000)	
26310-016 Regional Development Authority (SWSDA)	\$8,000	\$0	\$25,000	(\$17,000)	
26310-020 Yar. Area Ind.Commission (YAIC) -Operations	\$67,000	\$60,394	\$62,000	\$5,000	
26310-021 Yar. Area Ind.Commission (YAIC) - Closure costs	\$0	\$0	\$20,000	(\$20,000)	
26310-022 Yar. Area Ind.Commission - Consulting Services	\$0	\$3,113	\$0	\$0	
26310-025 Economic Development Study	\$0	\$60,486	\$0	\$0	
	\$96,000	\$146,734	\$235,500	(\$139,500)	-145.31%
OTHER - INDUSTRIAL PARKS & COMMISSION					
26690-001 Street Lights - Tusket & Wedgeport	\$700	\$376	\$700	\$0	
26690-002 Tusket Industrial Park - Maintenance & Other	\$5,500	\$1,054	\$3,500	\$2,000	
26690-003 Green Acres Subdivision - Maintenance & other	\$3,000	\$0	\$3,000	\$0	
26700-001 TCA Amortization - Tusket Ind park roads	\$0	\$18,354	\$0	\$0	
	\$9,200	\$19,784	\$7,200	\$2,000	21.74%
OTHER - ENVIRONMENTAL DEV.SERV.-SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$46,500	\$45,606	\$47,151	(\$651)	
26800-002 Senior Safety - Vehicle & Travel	\$2,000	\$1,385	\$3,500	(\$1,500)	
26800-003 Senior Safety - Office Supplies/Phone	\$1,500	\$390	\$1,500	\$0	
26800-004 Conference & Training	\$1,000	\$0	\$1,000	\$0	
26800-100 TCA Amortization - Vehicle	\$5,000	\$5,000	\$0	\$5,000	
	\$56,000	\$52,380	\$53,151	\$2,849	5.09%

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	<u>2012-2013 BUDGET</u>	<u>ACTUALS TO MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
OTHER ENVIRONMENTAL DEV.SERV.-(TOURISM)					
26900-108 Tourism Exp. - Contribution to YASTA - Operating	\$24,000	\$23,109	\$30,000	(\$6,000)	
26900-109 Tourism Exp. - Contribution to YASTA - Projects	\$18,000	\$19,239	\$15,000	\$3,000	
26900-117 Tourism Exp. - Special Projects (Bon Temps)	\$0	\$29,136	\$20,500	(\$20,500)	
26900-118 Tourism Exp. - Special Projects-Paricipants Claims	\$0	\$7,286	\$0	\$0	
26900-130 Tourism Exp. - Misc Argyle	\$2,500	\$2,500	\$0	\$2,500	
26910-001 Tourism Exp. - Advertising (Dooers & Dreamers Guide)	\$0	\$0	\$0	\$0	
26910-100 Tourism Exp. - CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	
	\$44,500	\$81,270	\$65,500	(\$21,000)	-47.19%
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$422,231	\$474,189	\$542,075	(\$122,693)	-29.06%
RECREATION & CULTURAL SERVICES					
OTHER -RECREATION SERVICES					
27110-001 Recr. Exp.- Director's Salary	\$47,450	\$47,432	\$48,115	(\$665)	
27110-002 Recr. Exp.- Director's Travel	\$4,000	\$2,706	\$3,500	\$500	
27110-003 Recr. Exp.- Active Living Coordinator Salary	\$33,700	\$17,673	\$48,000	(\$14,300)	
27110-004 Recr. Exp.- Active Living Coordinator Benefits	\$4,600	\$1,727	\$0	\$4,600	
27110-005 Recr. Exp.- Active Living Coordinator Mileage	\$2,900	\$574	\$3,500	(\$600)	
27110-006 Recr. Exp.- Active Living Coordinator Prog. Expenses	\$2,000	\$0	\$8,450	(\$6,450)	
27111-003 Recr. Exp.- Casual Summer Day Camps (Wages)	\$73,200	\$68,917	\$67,978	\$5,222	
27111-004 Recr. Exp.- Casual Travel	\$1,500	\$923	\$1,500	\$0	
27111-005 Recr. Exp.- Gym Supervisors (Wages)	\$3,000	\$2,649	\$3,000	\$0	
27111-007 Recr. Exp.- Office - Summer programmer	\$9,000	\$3,822	\$5,000	\$4,000	
27111-008 Recr. Exp.- Office - Winter programmer (25%)	\$7,875	\$6,397	\$7,875	\$0	
27112-001 Recr. Exp.- Telephone/Cellular	\$2,000	\$1,991	\$0	\$2,000	
27112-003 Recr. Exp.- Recreation Program Expenses	\$22,000	\$18,628	\$16,550	\$5,450	
27112-004 Recr. Exp.- Commission Expenses.	\$1,500	\$791	\$1,500	\$0	
27112-005 Recr. Exp.- New Capital Equipt.for Programs	\$1,500	\$1,206	\$1,500	\$0	
27112-006 Recr. Exp.- Repairs (Capital Projects)	\$26,000	\$20,980	\$17,000	\$9,000	
27112-007 Recr. Exp.- Day Camps Expenses	\$10,000	\$11,162	\$8,000	\$2,000	
27112-008 Recr. Exp.- Conferences/Training Expenses	\$2,000	\$934	\$3,000	(\$1,000)	
27112-009 Recr. Exp.- Miscellaneous Expenses	\$500	\$1,077	\$500	\$0	
27112-010 Recr. Exp.- Tennis Court retrofit	\$0	\$0	\$80,000	(\$80,000)	
27112-014 Recr. Exp.- Kids First Fund	\$1,500	\$1,069	\$1,500	\$0	
27112-015 Recr. Exp - YMCA Operating grant	\$15,000	\$15,000	\$0	\$15,000	
27112-016 Recr. Exp - Meeting Expenses	\$200	\$21	\$200	\$0	
27112-017 Recr. Exp - Argyle Minor Soccer Club	\$500	\$500	\$500	\$0	
27112-116 Recr. Exp - Jeux de L'Acadie	\$8,000	(\$313)	\$0	\$8,000	
27180-000 Recr. Exp.-Tusket Ballfield Maint.	\$3,000	\$3,230	\$6,000	(\$3,000)	
27180-001 Recr. Exp.- Parks/Playgrounds Maint. (Yr. 2 of 2)	\$3,000	\$1,998	\$0	\$3,000	
27180-005 TCA Amortization - Track and Field	\$0	\$0	\$0	\$0	
	\$285,925	\$231,092	\$333,168	(\$47,243)	-16.52%
CULTURAL BUILDINGS & FACILITIES					
(PUBNICO LIBRARY)					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$13,000	\$12,147	\$13,000	\$0	
27250-002 Pubnico Library - Furnace Oil	\$9,000	\$9,879	\$10,000	(\$1,000)	
27250-003 Pubnico Library - NSP	\$1,900	\$1,640	\$1,900	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$372	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$3,000	\$2,262	\$3,000	\$0	
27250-007 Pubnico Library - Supplies	\$500	\$0	\$500	\$0	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$183	\$200	\$0	
27250-009 Pubnico Library - Snow Removal	\$600	\$907	\$1,000	(\$400)	
	\$28,700	\$27,391	\$30,100	(\$1,400)	-4.88%

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	<u>2012-2013</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/13</u>	<u>2013-2014</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
(OLD COURTHOUSE & MUSEUM)					
27290-000 Courthouse - Tourguides (Wages)	\$8,000	\$8,000	\$8,500	(\$500)	
27290-001 Courthouse - Telephone	\$2,200	\$1,516	\$1,800	\$400	
27290-002 Courthouse - NSP	\$3,750	\$3,510	\$3,750	\$0	
27290-003 Courthouse - Office Supplies	\$1,700	\$1,487	\$1,700	\$0	
27290-004 Courthouse - Repairs & Maintenance	\$4,800	\$5,027	\$6,000	(\$1,200)	
27290-005 Courthouse - Fall Tourguide (Wages)	\$6,000	\$6,000	\$6,000	\$0	
27290-006 Courthouse - Snow Removal	\$700	\$1,163	\$1,200	(\$500)	
27290-007 Courthouse - Membership Dues	\$700	\$792	\$825	(\$125)	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$800	\$1,078	\$1,200	(\$400)	
27290-009 Courthouse - Historian - Salary	\$56,500	\$56,477	\$57,291	(\$791)	
27290-010 Courthouse - Historian - Travel	\$500	\$237	\$1,000	(\$500)	
27290-011 Courthouse - Historian Conferences & Training	\$2,500	\$969	\$4,500	(\$2,000)	
27290-012 Courthouse - Books & Periodicals	\$2,500	\$696	\$2,500	\$0	
27290-013 Courthouse - Special Archives Grant	\$0	\$0	\$0	\$0	
27290-014 Courthouse - Advertising	\$3,600	\$2,967	\$3,600	\$0	
27290-015 Courthouse - Photocopier Usage & Maint. Contract	\$3,800	\$3,259	\$3,800	\$0	
27290-016 Courthouse - Lawn Maintenance	\$750	\$228	\$250	\$500	
27290-017 Courthouse - Internet Services	\$350	\$107	\$150	\$200	
27290-018 Courthouse - Kitchen Expenses	\$300	\$75	\$150	\$150	
27290-019 Courthouse - Furnace Oil	\$2,000	\$1,587	\$2,000	\$0	
27290-020 Courthouse - CAPITAL REPAIRS	\$13,000	\$9,526	\$3,000	\$10,000	
27290-021 Courthouse - Cleaning Services	\$1,700	\$1,468	\$1,700	\$0	
27290-022 Courthouse - ADT Security	\$670	\$500	\$670	\$0	
27290-023 Courthouse - Public Programming	\$0	\$0	\$3,000	(\$3,000)	
27290-025 Courthouse - Preservation supplies	\$1,500	\$2,430	\$2,500	(\$1,000)	
27290-026 Courthouse - Assistant - Salary	\$17,000	\$9,436	\$23,000	(\$6,000)	
27290-027 Courthouse - Assistant - Employee Benefits	\$3,000	\$0	\$0	\$3,000	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$4,510	\$5,995	\$3,600	\$910	
27290-150 TCA Amortization - Courthouse	\$0	\$0	\$0	\$0	
	\$142,830	\$124,530	\$143,686	(\$856)	-0.60%
OTHER RECREATION & CULTURAL SERVICES					
27590-000 Volunteer Banquet Celebrations	\$3,200	\$1,943	\$3,200	\$0	
27590-050 Western Counties Regional Library	\$54,031	\$54,031	\$54,031	\$0	
27590-060 Mariners Center operational grant	\$5,000	\$0	\$7,500	(\$2,500)	
	\$62,231	\$55,974	\$64,731	(\$2,500)	-4.02%
TOTAL RECREATION & CULTURAL SERVICES	\$519,686	\$438,987	\$571,685	(\$51,999)	-10.01%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,397,525	\$1,397,702	\$1,453,467	(\$55,942)	
	\$1,397,525	\$1,397,702	\$1,453,467	(\$55,942)	-4.00%
TOTAL EDUCATION	\$1,397,525	\$1,397,702	\$1,453,467	(\$55,942)	-4.00%
TRANSFERS					
28221-000 Transfer to Capital Reserve (Pubnico Sewer Op.Fund)	\$0	\$0	\$0	\$0	
28221-001 Transfer to Capital Reserve (Adm.Bldg.-Yr. 12)	\$120,000	\$120,000	\$120,000	\$0	
28221-002 Transfer to Cap.Reserve (Int.on T.Sewer Cap.Loan)	\$10,257	\$10,257	\$9,788	\$469	
28221-003 Transfer to Cap. Reserve (Stimulus plan 2010)	\$0	\$0	\$0	\$0	
28221-004 Transfer to Cap. Reserve (YMCA project)	\$0	\$0	\$0	\$0	
28223-000 Transfer to Operating Reserve	\$39,871	\$190,000	\$0	\$39,871	
28223-002 Transfer to Operating Reserve (Jeux 2011-12)	\$0	\$0	\$0	\$0	
	\$170,128	\$320,257	\$129,788	\$40,340	23.71%
TOTAL TRANSFERS	\$170,128	\$320,257	\$129,788	\$40,340	23.71%
TOTAL EXPENDITURES	\$6,977,488	\$6,841,153	\$7,278,808	(\$298,359)	-4.28%