

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u> <u>(Unaudited)</u>	<u>2014-2015</u> <u>Budget</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
REVENUES					
TAXES					
Residential	\$4,177,739	\$4,176,142	\$4,247,300	\$69,561	
Commercial (Regular)	\$1,005,939	\$1,006,964	\$1,003,460	(\$2,479)	
Commercial (Seasonal Businesses)	\$19,800	\$19,915	\$19,844	\$44	
Commercial (Special Tax Agreement/Legislation)	\$173,225	\$173,225	\$185,648	\$12,423	
Resource	\$344,403	\$345,294	\$351,660	\$7,257	
Resource (Recreation)	\$8,801	\$9,241	\$9,700	\$899	
Other Taxes (Forestry Acreage)	\$11,931	\$11,884	\$11,878	(\$53)	
Area Rates	\$192,794	\$193,002	\$213,980	\$21,186	
Special Assessment	\$204,727	\$207,794	\$207,840	\$3,113	
Aliant Telecom Inc.	\$45,000	\$49,165	\$48,000	\$3,000	
Nova Scotia Power	\$10,220	\$10,220	\$9,472	(\$748)	
UNSM -(HST Rebate)	\$12,000	\$16,472	\$10,000	(\$2,000)	
Other Taxes (Deed Transfer Tax)	\$75,000	\$114,525	\$85,000	\$10,000	
	\$6,281,579	\$6,333,844	\$6,403,782	\$122,203	1.95%
GRANTS IN LIEU					
Federal Government	\$10,300	\$10,460	\$10,536	\$236	
Provincial Government	\$131,449	\$139,921	\$171,310	\$39,861	
	\$141,749	\$150,381	\$181,846	\$40,097	28.29%
SERVICES PROVIDED TO OTHER GOVTS.					
Local Government	\$8,200	\$7,400	\$24,200	\$16,000	0.00%
SALES OF SERVICES					
Office Services Rendered to Public	\$400	\$434	\$400	\$0	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$9,900	\$12,014	\$11,000	\$1,100	
Fines	\$1,800	\$975	\$900	(\$900)	
Rentals & Leases	\$5,000	\$5,000	\$5,000	\$0	
Return on Investments	\$107,488	\$118,368	\$106,850	(\$638)	
Penalties & Interest on Taxes	\$81,000	\$93,407	\$82,000	\$1,000	
Other Extraordinary Revenue	\$62,000	\$87,437	\$92,550	\$30,550	
Miscellaneous Revenue	\$700	\$3,339	\$700	\$0	
	\$267,888	\$320,540	\$299,000	\$31,112	11.61%
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
Federal Government	\$0	\$0	\$0	\$0	
Provincial Government	\$153,306	\$153,306	\$161,259	\$7,953	
	\$153,306	\$153,306	\$161,259	\$7,953	5.19%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
Federal Government	\$33,000	\$28,896	\$4,626	(\$28,374)	
Provincial Government	\$54,200	\$71,533	\$119,717	\$65,517	
	\$87,200	\$100,430	\$124,343	\$37,143	42.60%
TRANSFERS FROM OWN RESERVES					
	\$338,486	\$26,000	\$253,000	(\$85,486)	-25.26%
Non Rate Revenue	\$1,750,727	\$1,563,935	\$1,845,410	\$94,683	5.41%
TOTAL REVENUES	\$7,278,808	\$7,092,334	\$7,447,830	\$169,022	2.32%

2014-2015 Operating Budget

EXPENDITURES	2013-2014 BUDGET	ACTUALS TO MAR.31/14	2014-2015	BUDGET VARIANCE	VARIANCE BUDGET %
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt (Banking Service Charges)	\$2,900	\$2,800	\$2,900	\$0	
Legislative	\$208,684	\$196,415	\$209,366	(\$682)	
Administration	\$301,553	\$281,678	\$315,467	(\$13,914)	
Information Technology (IT)	\$110,122	\$95,523	\$111,510	(\$1,388)	
Employer Benefits	\$145,900	\$136,140	\$149,450	(\$3,550)	
Financial	\$26,500	\$24,728	\$25,000	\$1,500	
Taxation	\$205,585	\$199,861	\$192,485	\$13,100	
Other - (Common & Tax Sale Expense)	\$33,250	\$14,368	\$29,550	\$3,700	
Other - (Grants & Conventions)	\$211,700	\$208,064	\$205,179	\$6,521	
Other - (Assessment Recovery Costs, Misc., etc)	\$247,555	\$231,490	\$227,968	\$19,587	
	\$1,493,749	\$1,391,066	\$1,468,875	\$24,874	1.67%
PROTECTIVE SERVICES					
Police Protection	\$773,000	\$771,932	\$795,230	(\$22,230)	
Transfer to Correctional Services	\$110,532	\$110,532	\$108,836	\$1,696	
Other - Law Enforcement	\$2,000	\$1,483	\$2,000	\$0	
Fire Protection	\$501,754	\$495,990	\$536,300	(\$34,546)	
E M O	\$32,200	\$17,589	\$25,650	\$6,550	
Other Protection - (Property Inspection & Public Works)	\$243,056	\$237,547	\$231,733	\$11,324	
Other Protection - (SPCA & Subdivision Fees)	\$32,950	\$31,064	\$37,100	(\$4,150)	
	\$1,695,492	\$1,666,137	\$1,736,848	(\$41,356)	-2.44%
TRANSPORTATION SERVICES					
Other - Road Transport	\$124,631	\$105,883	\$48,954	\$75,677	
Other - Air Transport	\$215,000	\$257,214	\$250,000	(\$35,000)	
	\$339,631	\$363,098	\$298,954	\$40,677	11.98%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-(West Pubnico)	\$202,387	\$208,837	\$223,810	(\$21,423)	
Sewage Collection & Disposal-(Tusket)	\$27,290	\$32,088	\$30,380	(\$3,090)	
East Pubnico Water Utilities	\$40,500	\$21,649	\$32,060	\$8,440	
Garbage Collection & Disposal	\$589,245	\$577,717	\$631,450	(\$42,205)	
Other - Unsightly & Dangerous Premises	\$12,000	\$3,984	\$35,000	(\$23,000)	
	\$871,422	\$844,275	\$952,700	(\$81,278)	-9.33%
PUBLIC HEALTH SERVICES					
Other - Health Care	\$184,500	\$148,704	\$241,770	(\$57,270)	-31.04%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$101,080	\$92,035	\$74,525	\$26,555	
Community Development	\$76,644	\$58,371	\$65,134	\$11,510	
Economic Development and Housing	\$235,500	\$112,122	\$286,556	(\$51,056)	
Other - Industrial Park	\$7,200	\$5,823	\$6,200	\$1,000	
Seniors Safety Coordinator	\$53,151	\$48,146	\$52,075	\$1,076	
Other - Tourism	\$65,500	\$84,509	\$95,500	(\$30,000)	
	\$539,075	\$401,006	\$579,990	(\$40,915)	-7.59%
RECREATION & CULTURAL SERVICES					
Other - Recreation and Active Living	\$336,368	\$252,424	\$276,667	\$59,702	
Cultural Bldg & Facilities-Pub.Library	\$30,100	\$28,949	\$31,867	(\$1,767)	
Cultural Bldg & Facilities-Old Courthouse/Museum	\$143,686	\$144,077	\$161,440	(\$17,754)	
Other - Volunteer Banquet/ Regional Library	\$61,531	\$61,531	\$85,102	(\$23,571)	
	\$571,685	\$486,981	\$555,076	\$16,610	2.91%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EDUCATION					
Tri-County Regional School Board	\$1,453,467	\$1,453,464	\$1,476,217	(\$22,750)	-1.57%
TRANSFERS					
Transfers to Reserves	\$129,788	\$309,788	\$137,400	(\$7,612)	-5.86%
TOTAL EXPENDITURES	\$7,278,809	\$7,064,518	\$7,447,830	(\$169,021)	-2.32%
REVENUES	\$7,278,808	\$7,092,334	\$7,447,830		
EXPENDITURES	\$7,278,809	\$7,064,518	\$7,447,830		
SURPLUS	(\$1)	\$27,816	(\$0)		

EXPENDITURES	\$7,447,830
NON RATE REVENUE	\$1,845,410
LEVY REQUIRED	\$5,602,420

	<u>Assesment '2014</u>	<u>Levy 14-15</u> <u>Budget</u>	<u>Levy %</u>	<u>14-</u> <u>15</u>
<i>Residential</i>	\$396,947,900	\$4,247,161		\$0.76
<i>Resource</i>	\$32,865,100	\$351,642		\$0.06
	\$429,813,000	\$4,598,803		\$0.82
<i>Commercial</i>	\$44,598,400	\$1,003,618		\$0.18
	\$44,598,400	\$1,003,618		\$0.1791
TOTAL	\$474,411,400	\$5,602,420		\$1.00

RESIDENTIAL RATE	1.0700
	42,981.30
COMMERCIAL RATE	2.2503
	4,459.84

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<u>REVENUES</u>	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u> <u>(Unaudited)</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,177,739	\$4,176,142	\$4,247,300	\$69,561	
11121-000 Commercial Property Tax	\$1,005,939	\$1,006,964	\$1,003,460	(\$2,479)	
11121-001 Comm.(Seasonal Businesses @ 75% of tax rate)	\$19,800	\$19,915	\$19,844	\$44	
11122-000 Comm.(Special Tax Agreement/Legislation)	\$173,225	\$173,225	\$148,648	(\$24,577)	
11122-100 Comm.(Special Municipal Tax Agreement)	\$0	\$0	\$37,000	\$37,000	
11151-000 Resource Property Tax	\$344,403	\$345,294	\$351,660	\$7,257	
11152-000 Resource Recr. Property Tax	\$8,801	\$9,241	\$9,700	\$899	
11153-000 Forest Acreage <50,000	\$10,550	\$10,504	\$10,497	(\$53)	
11154-000 Forest Acreage >50,000	\$1,381	\$1,381	\$1,381	(\$0)	
11182-001 Quinan Area Rate	\$0	\$0	\$15,494	\$15,494	
11182-002 West Pubnico Area Rate	\$50,000	\$50,384	\$50,627	\$627	
11182-003 East Pubnico Area Rate	\$17,164	\$17,412	\$17,433	\$269	
11182-004 Islands & District Area Rate	\$15,622	\$15,427	\$15,589	(\$33)	
11182-005 Lake Vaughan Area Rate	\$1,210	\$1,209	\$1,238	\$28	
11182-006 Eel Brook Area Rate	\$39,648	\$39,570	\$40,896	\$1,248	
11182-007 Wedgeport & District Area Rate	\$69,150	\$69,001	\$69,023	(\$127)	
11182-008 East Kemptville Area Rate	\$0	\$0	\$3,680	\$3,680	
	\$5,934,632	\$5,935,668	\$6,043,470	\$108,838	1.83%
SPECIAL ASSESSMENTS					
11291-000 Env.Health-West Pubnico Sewer Tax	\$138,337	\$138,847	\$138,960	\$623	
11291-050 Env.Health-Tusket Sewer Tax (Operating)	\$25,890	\$27,213	\$28,380	\$2,490	
11292-000 Lower E. Pub Water (Operating)	\$18,000	\$18,743	\$18,000	\$0	
11292-001 Middle E. Pub Water (Operating)	\$22,500	\$22,992	\$22,500	\$0	
	\$204,727	\$207,794	\$207,840	\$3,113	1.52%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$45,000	\$49,165	\$48,000	\$3,000	
11430-000 Nova Scotia Power-GIL of Taxes	\$10,220	\$10,220	\$9,472	(\$748)	
11431-000 UNSM -(HST Offset)	\$12,000	\$16,472	\$10,000	(\$2,000)	
	\$67,220	\$75,857	\$67,472	\$252	0.37%
OTHER TAXES (DEED TRANSFER TAX)					
11920-000 Change of Use Tax	\$0	\$0	\$0	\$0	
11920-005 Deed Transfer Tax	\$75,000	\$114,525	\$85,000	\$10,000	
	\$75,000	\$114,525	\$85,000	\$10,000	13.33%
TOTAL TAXES	\$6,281,579	\$6,333,844	\$6,403,782	\$122,203	1.95%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,100	\$5,182	\$5,100	\$0	
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$5,278	\$5,436	\$236	
	\$10,300	\$10,460	\$10,536	\$236	2.29%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$26,000	\$25,475	\$25,500	(\$500)	
12310-100 Wind Farm Subsidy	\$0	\$0	\$31,810	\$31,810	
12320-000 Crown Timber Forest	\$104,300	\$104,607	\$104,500	\$200	
12330-000 Fire Protection	\$216	\$8,563	\$8,500	\$8,284	
12340-000 Conservation Tax Exemption	\$933	\$1,276	\$1,000	\$67	
	\$131,449	\$139,921	\$171,310	\$39,861	30.32%
TOTAL GRANTS IN LIEU	\$141,749	\$150,381	\$181,846	\$40,097	28.29%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>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	\$3,000	\$3,000	(\$4,000)	
13353-200 Shared Service - Inspection services	\$0	\$3,200	\$20,000	\$20,000	
TOTAL SERV.PROVIDED LOCAL GOVT	\$8,200	\$7,400	\$24,200	\$16,000	195.12%
<u>SALES OF SERVICES</u>					
OFFICE SERVICES RENDERED TO PUBLIC					
14110-000 Photocopies Sold	\$300	\$374	\$300	\$0	
14661-000 Postage Sold	\$100	\$60	\$100	\$0	
TOTAL SALES OF SERVICES	\$400	\$434	\$400	\$0	0.00%
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$2,000	\$2,025	\$2,000	\$0	
15110-003 Building Permits	\$5,000	\$5,739	\$5,500	\$500	
15110-004 Tax Certificats	\$300	\$475	\$300	\$0	
15110-005 Criminal Records Check	\$2,600	\$3,775	\$3,200	\$600	
	\$9,900	\$12,014	\$11,000	\$1,100	11.11%
FINES					
15210-001 Fines	\$1,300	\$975	\$900	(\$400)	
15210-002 Dog By-law fee recovery	\$500	\$0	\$0	(\$500)	
	\$1,800	\$975	\$900	(\$900)	-50.00%
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.)	\$62,000	\$71,115	\$65,000	\$3,000	
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$750	\$0	\$750	\$0	
15510-015 INTEREST-on Pubnico Capital	\$34,250	\$36,277	\$30,900	(\$3,350)	
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$9,788	\$9,788	\$9,200	(\$588)	
15590-000 INTEREST-on Tax Sale Surplus	\$700	\$1,188	\$1,000	\$300	
	\$107,488	\$118,368	\$106,850	(\$638)	-0.59%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$78,000	\$89,435	\$79,000	\$1,000	
15610-002 Accrual - Pubnico Sewer Taxes	\$2,200	\$2,729	\$2,200	\$0	
15610-003 Accrual - Tusket Sewer Taxes	\$800	\$1,243	\$800	\$0	
	\$81,000	\$93,407	\$82,000	\$1,000	1.23%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$0	\$2,498	\$2,000	\$2,000	
15710-002 Administrative fee - WREN	\$0	\$5,000	\$0	\$0	
15710-003 Argyle Historical Society (refund- wages)	\$0	\$12,300	\$13,050	\$13,050	
15710-004 Argyle Experience Stakeholders	\$0	\$0	\$3,000	\$3,000	
15710-006 Recr.Programs (refund-user fees)	\$12,000	\$20,346	\$15,000	\$3,000	
15710-007 Recr.Day Camps (Refunds-User Fees)	\$30,000	\$26,984	\$29,000	(\$1,000)	
15710-008 Pubnico Sewer Hook-ups	\$2,000	\$0	\$2,000	\$0	
15710-009 Tusket Sewer Hook-ups	\$1,000	\$0	\$1,000	\$0	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$2,000	\$2,000	\$2,000	\$0	
15710-011 Active Living Program Revenue	\$0	\$520	\$3,500	\$3,500	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$8,000	\$6,000	\$8,000	\$0	
15710-013 Tent Revenue	\$0	\$2,300	\$2,000	\$2,000	
15750-000 Refunds-Unsightly Premises	\$0	\$9,490	\$5,000	\$5,000	
15785-000 HST Rebate- Mileage/council stipend	\$7,000	\$0	\$7,000	\$0	
	\$62,000	\$87,437	\$92,550	\$30,550	49.27%
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$400	\$3,178	\$400	\$0	
15990-001 Cash Over-\$USA Exchange	\$300	(\$148)	\$300	\$0	
15990-002 Election Deposits	\$0	\$0	\$0	\$0	
15990-003 Casual Day Fund	\$0	\$308	\$0	\$0	
	\$700	\$3,339	\$700	\$0	0.00%
TOTAL REVENUE-OWN SOURCES	\$267,888	\$320,540	\$299,000	\$31,112	11.61%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$147,426	\$147,426	\$154,923	\$7,497	
16286-000 Farm Acreage	\$5,880	\$5,880	\$6,336	\$456	
	\$153,306	\$153,306	\$161,259	\$7,953	5.19%
TOTAL UNCONDITIONAL TRANSFERS	\$153,306	\$153,306	\$161,259	\$7,953	5.19%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Works Program - Recreation Summer Students	\$4,500	\$4,814	\$4,626	\$126	
17171-005 Works Program - Community Development	\$0	\$0	\$0	\$0	
17172-004 ACOA - Argyle Economic Development	\$0	\$0	\$0	\$0	
17172-007 Reseau Sante Network	\$5,000	(\$356)	\$0	(\$5,000)	
17172-010 Federal Gas Tax - Climate Change Adaptation	\$23,500	\$24,438	\$0	(\$23,500)	
	\$33,000	\$28,896	\$4,626	(\$28,374)	-85.98%
PROVINCIAL GOVERNMENT					
17525-000 Protective Services-EMO 911 Grant	\$2,700	\$2,851	\$2,800	\$100	
17530-000 NSTA - Experience Marketing Fund	\$0	\$0	\$7,650	\$7,650	
17530-001 Active Living - Thrive and other Grants	\$2,400	\$4,768	\$6,200	\$3,800	
17530-002 Age Friendly	\$4,000	\$4,000	\$3,564	(\$436)	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Municipal Internship Grant	\$7,000	\$7,000	\$0	(\$7,000)	
17530-005 PNS - Belle Ile en Mer	\$4,800	\$4,800	\$0	(\$4,800)	
17530-006 Provincial Feasibility Study - Public Transit	\$0	\$0	\$0	\$0	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$6,500	\$4,057	\$4,500	(\$2,000)	
17530-008 REN - PNS	\$0	\$7,806	\$29,694	\$29,694	
17530-009 REN - Municipal Units	\$0	\$7,806	\$29,694	\$29,694	
17571-001 Recreation Grant Revenue	\$1,800	\$3,445	\$10,615	\$8,815	
	\$54,200	\$71,533	\$119,717	\$65,517	120.88%
TOTAL CONDITIONAL TRANSFERS	\$87,200	\$100,430	\$124,343	\$37,143	42.60%
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$119,000	\$0	\$0	(\$119,000)	
19120-003 Surplus of Prior Years-(Pub.Sewer Operating Fund)	\$0	\$0	\$0	\$0	
19200-001 Operating Reserve Fund	\$193,486	\$0	\$212,000	\$18,514	
19200-002 Capital Reserve Fund	\$0	\$0	\$0	\$0	
19200-003 Transfer from WP Sewer Reserve	\$26,000	\$26,000	\$41,000	\$15,000	
19210-000 Transfer From Capital Fund - TCA recovery	\$0	\$0	\$0	\$0	
TOTAL OTHER TRANSFERS	\$338,486	\$26,000	\$253,000	(\$85,486)	-25.26%
TOTAL REVENUES	\$7,278,808	\$7,092,334	\$7,447,830	\$169,022	2.32%

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	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM & LONG-TERM DEBT					
21011-000 Interest on Short-Term (Banking Service Charges)	\$2,900	\$2,800	\$2,900	\$0	
	\$2,900	\$2,800	\$2,900	\$0	0.00%
GENERAL ADMINISTRATIVE-(LEGISLATIVE)					
21110-000 Warden Stipend	\$27,132	\$27,132	\$31,764	(\$4,632)	
21112-000 Warden Expenses	\$5,000	\$4,322	\$5,000	\$0	
21130-000 Council Stipends	\$158,452	\$155,371	\$158,452	\$0	
21132-000 Council Travel Expenses	\$9,000	\$5,540	\$7,500	\$1,500	
21133-000 Council Computer Related Costs/Internet	\$4,500	\$2,222	\$3,500	\$1,000	
21134-000 Council Pension Plan Expense	\$2,600	\$1,375	\$1,650	\$950	
21139-100 Council -Capital equipment	\$2,000	\$452	\$1,500	\$500	
	\$208,684	\$196,415	\$209,366	(\$682)	-0.33%
GENERAL ADMINISTRATIVE- (ADMINISTRATION)					
21212-001 CAO - Salary	\$98,155	\$98,103	\$110,000	(\$11,845)	
21212-003 CAO - Travel	\$2,500	\$2,189	\$3,000	(\$500)	
21213-000 Director of Finance-Salary	\$45,630	\$45,618	\$51,000	(\$5,370)	
21213-002 Executive Secretary/Deputy Clerk - Salary	\$37,518	\$37,498	\$42,000	(\$4,482)	
21213-003 Accounting Assistant - Salary	\$8,000	\$6,500	\$0	\$8,000	
21213-004 Staff -Meeting Fees	\$2,800	\$2,925	\$3,500	(\$700)	
21213-005 Staff -Travel to Meetings	\$500	\$35	\$500	\$0	
21213-006 Staff- Regular Mileage	\$500	\$147	\$500	\$0	
21213-008 Citizen Members-Mileage to Meetings	\$300	\$230	\$600	(\$300)	
21214-002 Office Bldg.-NSP	\$13,000	\$12,994	\$14,500	(\$1,500)	
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$9,319	\$10,500	\$0	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$2,500	\$2,344	\$2,500	\$0	
21214-007 Office Bldg.-Snow Removal	\$1,200	\$1,272	\$1,000	\$200	
21214-009 Office Bldg.-Repairs (non-capital)	\$6,500	\$2,495	\$4,000	\$2,500	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$250	\$145	\$250	\$0	
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$942	\$1,200	(\$200)	
21215-000 Legal Services-(Regular Services)	\$8,500	\$6,364	\$8,500	\$0	
21215-002 Legal Services-(Other)	\$5,000	\$6,499	\$3,000	\$2,000	
21215-003 Consulting fees	\$2,000	\$4,236	\$4,500	(\$2,500)	
21216-001 Office Exp.-Office Supplies	\$13,000	\$10,931	\$11,500	\$1,500	
21216-003 Office Exp.-Advertising/Sponsorship	\$15,000	\$8,912	\$16,500	(\$1,500)	
21216-004 Office Exp.-Postage	\$10,000	\$10,514	\$12,500	(\$2,500)	
21216-008 Office Exp.-Kitchen Supplies	\$2,500	\$1,967	\$2,500	\$0	
21216-009 Office Exp.-Equipment Repairs	\$500	\$0	\$0	\$500	
21216-010 Office Exp.-Other (Misc.)	\$3,000	(\$36)	\$217	\$2,783	
21216-014 Office Exp.-ADT Security	\$700	\$525	\$700	\$0	
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,500	\$9,010	\$10,500	\$0	
	\$301,553	\$281,678	\$315,467	(\$13,914)	-4.61%
GENERAL ADM.-(INFORMATION TECHNOLOGY-IT)					
21216-023 IT Dept.- Salary	\$48,672	\$48,659	\$49,110	(\$438)	
21216-024 IT Dept.- Travel	\$1,200	\$260	\$600	\$600	
21216-025 IT Dept.- Training, Books, etc.	\$1,500	\$378	\$1,000	\$500	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$500	\$0	\$500	\$0	
21216-027 IT Dept.- Internet/Spam Services	\$4,700	\$4,203	\$5,000	(\$300)	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$1,047	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$50	\$0	\$0	\$50	
21216-030 IT Dept.- Procomm Maintenance Services	\$8,000	\$7,955	\$8,500	(\$500)	
21216-031 IT Dept.- Cell Phone	\$9,600	\$9,330	\$9,600	\$0	
21216-032 IT Dept.-AMA Website	\$3,200	\$3,129	\$3,400	(\$200)	
21216-033 IT Dept.-Translation	\$2,000	\$164	\$1,000	\$1,000	
21216-034 IT Dept.- Phones & Fax	\$5,700	\$6,166	\$6,300	(\$600)	
21216-035 IT Dept.- Youth Engagement	\$3,000	\$2,666	\$4,000	(\$1,000)	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$18,000	\$11,567	\$18,500	(\$500)	
	\$110,122	\$95,523	\$111,510	(\$1,388)	-1.26%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
GENERAL ADM.-(EMPLOYER BENEFITS)					
21219-001 Other Admin.-CPP Expense	\$39,000	\$40,028	\$36,000	\$3,000	
21219-002 Other Admin.-EI Expense	\$22,200	\$20,922	\$21,500	\$700	
21219-003 Other Admin.-Pension Plan Exp. (Employees only)	\$40,500	\$35,437	\$49,850	(\$9,350)	
21219-004 Other Admin.-Group Ins.Benefits Expense	\$21,000	\$18,684	\$20,500	\$500	
21219-005 Other Admin.-WCB Expense	\$13,500	\$11,695	\$12,000	\$1,500	
21219-006-Other Admin.-(EAP)Empl.Assis.Program Exp.	\$700	\$524	\$600	\$100	
21219-007-Other Admin -Other employee benefits	\$4,000	\$6,192	\$4,000	\$0	
21219-008-Other Admin - Workplace Wellness	\$5,000	\$2,658	\$5,000	\$0	
	\$145,900	\$136,140	\$149,450	(\$3,550)	-2.43%
GENERAL ADMINISTRATIVE - (FINANCIAL)					
21225-000 Audit Fees	\$22,000	\$24,728	\$25,000	(\$3,000)	
21225-002 Municipal Auditor General	\$4,500	\$0	\$0	\$4,500	
	\$26,500	\$24,728	\$25,000	\$1,500	5.66%
GENERAL ADMINISTRATIVE - (TAXATION)					
21241-000 Revenue Adm.Accountant - Salary	\$43,095	\$43,084	\$43,485	(\$390)	
21241-001 Revenue Adm.Assistant - Salary	\$35,490	\$32,942	\$32,500	\$2,990	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$9,200	\$8,435	\$10,500	(\$1,300)	
21243-001 Tax Rebates-Exemptions Granted	\$14,000	\$12,500	\$12,000	\$2,000	
21243-002 Current Year Write-Offs - Municipal Tax	\$1,500	\$3,736	\$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)	\$0	\$0	\$0	\$0	
21243-006 Current Year Write-Offs - Tusket Sewer (Operating)	\$400	\$0	\$0	\$400	
21243-009 Tax Rebates-Bylaw # 25 (Pubnico Sewer)	\$400	\$0	\$0	\$400	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$101,500	\$99,165	\$92,500	\$9,000	
	\$205,585	\$199,861	\$192,485	\$13,100	6.37%
OTHER GEN.GOV.T.SERV.-(COMMON OTHER/TAX SALE)					
21290-001 Common Other General Govt. Services	\$11,500	\$7,324	\$11,500	\$0	
21290-003 Tax Sale Expenses	\$2,000	(\$7,267)	\$2,000	\$0	
21290-004 Photocopier Leases	\$8,250	\$7,506	\$8,050	\$200	
21290-005 Postage Meter Lease	\$3,500	\$2,252	\$2,500	\$1,000	
21290-006 Photocopier Usage	\$8,000	\$4,553	\$5,500	\$2,500	
21290-010 Other (Landfill)-Transfer Station Costs	\$0	\$0	\$0	\$0	
	\$33,250	\$14,368	\$29,550	\$3,700	11.13%
OTHER GEN.GOV.T.SERV.-(GRANTS/ CONVENTIONS)					
21910-000 Elections, Plebiscites	\$4,000	\$4,483	\$0	\$4,000	
21920-000 Conventions-UNSM and FCM	\$17,000	\$11,134	\$28,500	(\$11,500)	
21920-001 Conventions- AMA Conferences	\$6,000	\$4,841	\$7,500	(\$1,500)	
21920-002 Conventions-Tax Collectors Seminars	\$3,300	\$1,728	\$2,500	\$800	
21920-003 Conventions/Training/Workshops	\$14,000	\$8,875	\$11,000	\$3,000	
21920-004 Conventions-Hosting UNSM/AMA	\$2,500	\$2,590	\$0	\$2,500	
21920-005 Belle Ile en Mer	\$6,400	\$4,860	\$0	\$6,400	
21920-006 FCM - Board representative	\$0	\$0	\$2,679	(\$2,679)	
21920-008 CAMA Membership/Conference	\$500	\$475	\$500	\$0	
21930-000 Public Liability Insurance/General	\$24,500	\$23,989	\$24,000	\$500	
21940-000 Union Dues - UNSM and FCM	\$6,000	\$5,712	\$6,000	\$0	
21950-000 Grants to Organizations - infrastructure	\$0	\$0	\$0	\$0	
21950-001 Grants to organizations - Spring	\$67,500	\$67,500	\$67,500	\$0	
21950-002 Grant-FANE	\$5,000	\$5,000	\$0	\$5,000	
21950-003 Conditional and other Grants to Orgs	\$1,500	\$1,500	\$1,500	\$0	
21950-004 YMCA Operating Grant	\$15,000	\$15,000	\$15,000	\$0	
21950-008 Special Grant- Economic Development	\$13,000	\$27,378	\$13,000	\$0	
21950-010 District Community Grants	\$18,000	\$15,500	\$18,000	\$0	
21950-100 Grants to Organizations - Fall	\$7,500	\$7,500	\$7,500	\$0	
	\$211,700	\$208,064	\$205,179	\$6,521	3.08%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</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	\$12,000	\$12,000	\$12,000	\$0	
21972-000 Assessment Recovery Costs	\$200,055	\$195,396	\$197,768	\$2,287	
21980-100 CAPITAL EQUIPT.-Adm.Off./Furniture, etc.	\$2,000	\$1,570	\$2,000	\$0	
21980-110 CAPITAL RENOVATIONS-Mun.Adm.Bldg.	\$32,000	\$21,822	\$15,000	\$17,000	
21980-115 CAPITAL RENOVATIONS - Municipal Signage	\$0	\$0	\$0	\$0	
21990-000 Meals & Other General Services	\$1,500	\$702	\$1,200	\$300	
	\$247,555	\$231,490	\$227,968	\$19,587	7.91%
TOTAL GENERAL GOVERNMENT SERVICES	\$1,493,749	\$1,391,066	\$1,468,875	\$24,874	1.67%
PROTECTIVE SERVICES					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$773,000	\$771,932	\$795,230	(\$22,230)	
	\$773,000	\$771,932	\$795,230	(\$22,230)	-2.88%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$110,532	\$110,532	\$108,836	\$1,696	
	\$110,532	\$110,532	\$108,836	\$1,696	1.53%
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$1,600	\$1,483	\$1,600	\$0	
22330-015 Prosecutorial Services	\$400	\$0	\$400	\$0	
	\$2,000	\$1,483	\$2,000	\$0	0.00%
FIRE PROTECTION					
22420-000 Fire Depts.- Per Capita Grants	\$239,710	\$239,710	\$245,070	(\$5,360)	
22420-001 Fire Depts.-Training Program	\$21,500	\$19,411	\$28,000	(\$6,500)	
22420-004 Fire Depts.- Airpacks (2)	\$13,000	\$11,242	\$13,000	\$0	
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$1,113	\$1,550	\$0	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Professional Development Courses	\$1,500	\$1,131	\$1,500	\$0	
22420-008 Fire Depts.- Training Manuals	\$0	\$0	\$0	\$0	
22420-010 Fire Depts.- Insurance Accident/ Life	\$21,500	\$21,663	\$23,000	(\$1,500)	
22420-011 Fire depts.-Fire Banquet and other	\$4,000	\$3,127	\$4,000	\$0	
22420-012 Fire Depts.- Radio License Fees	\$5,700	\$5,474	\$5,700	\$0	
22424-000 West Pubnico Area Rate	\$50,000	\$50,428	\$50,627	(\$627)	
22424-001 Quinan Area Rate	\$0	\$0	\$15,494	(\$15,494)	
22424-002 East Pubnico Area Rate	\$17,164	\$17,412	\$17,433	(\$269)	
22424-003 Eel Brook Area Rate	\$39,648	\$39,596	\$40,896	(\$1,248)	
22424-004 Wedgeport & District Area Rate	\$69,150	\$69,047	\$69,023	\$127	
22424-005 Islands & District Area Rate	\$15,622	\$15,427	\$15,589	\$33	
22424-006 Lake Vaughan Area Rate	\$1,210	\$1,209	\$1,238	(\$28)	
22424-007 Kemptville Area Rate	\$0	\$0	\$3,680	(\$3,680)	
	\$501,754	\$495,990	\$536,300	(\$34,546)	-6.89%
EMERGENCY MEASURES					
22510-000 EMO Coordinator - Stipend	\$6,000	\$6,000	\$6,000	\$0	
22510-001 EMO Coordinator - Travel	\$1,000	\$369	\$750	\$250	
22510-002 EMO Coordinator - Conferences & Misc.Exp.	\$2,000	\$1,857	\$2,200	(\$200)	
22510-003 EMO Chair - Stipend	\$2,500	\$2,500	\$2,500	\$0	
22512-002 EMO Communications (internet&radio line exp)	\$1,500	\$1,072	\$1,500	\$0	
22512-003 EMO Miscellaneous	\$1,500	\$1,161	\$1,500	\$0	
22512-004 EMO Exercises	\$2,000	\$0	\$1,500	\$500	
22512-007 EMO Signage initiative	\$7,000	\$3,046	\$4,000	\$3,000	
22512-009 EMO Boat Maintenance	\$500	\$296	\$500	\$0	
22512-010 EMO Training expense	\$2,000	\$256	\$2,000	\$0	
22512-011 EMO Generator Maintenance	\$1,200	\$0	\$1,200	\$0	
22590-100 EMO CAPITAL EQUIPMENT	\$5,000	\$1,032	\$2,000	\$3,000	
	\$32,200	\$17,589	\$25,650	\$6,550	20.34%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</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	\$60,000	\$60,000	\$64,000	(\$4,000)	
22920-002 P.Insp/P.Works - Director's - Travel	\$0	\$0	\$2,500	(\$2,500)	
22920-005 P.Insp/P.Works - Assist.Bldg.Insp./Dev.Officer-Salary	\$50,700	\$50,673	\$51,160	(\$460)	
22920-006 P.Insp/P.Works - Asst Bldg Insp/Fac Maint.-Travel	\$5,000	\$3,247	\$5,000	\$0	
22920-007 P.Insp/P.Works - Fac. Maint. Coordinator -Salary (75%)	\$23,956	\$24,134	\$24,173	(\$217)	
22920-008 P.Insp/P.Works - Fac. Maint Assistant - Summer	\$0	\$0	\$3,500	(\$3,500)	
22920-010 P.Insp/P.Works - Printing Expense	\$1,500	\$1,197	\$1,500	\$0	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$6,000	\$4,744	\$6,000	\$0	
22920-012 P.Insp/P.Works - Director Assist -Salary	\$35,400	\$37,744	\$31,500	\$3,900	
22920-014 P.Insp/P.Works - Other Misc.Exp.	\$2,800	\$2,509	\$2,800	\$0	
22920-015 P.Insp/P.Works - Conferences/Training	\$17,100	\$14,351	\$17,100	\$0	
22920-016 P.Insp/P.Works - Business park road maintenance	\$4,000	\$4,203	\$6,000	(\$2,000)	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$747	\$1,500	\$0	
22920-018 P.Insp/P.Works - General mileage	\$3,000	\$3,296	\$1,000	\$2,000	
22920-022 P.Insp/P.Works - Department vehicle	\$6,000	\$4,819	\$6,000	\$0	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$2,500	\$358	\$2,500	\$0	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$3,000	\$1,466	\$3,000	\$0	
22920-025 P.Insp/P.Works - Maint. and fuel - mower	\$1,800	\$1,725	\$2,500	(\$700)	
22920-100 P.Insp/P.Works - CAPITAL EQUIPMENT	\$18,800	\$22,335	\$0	\$18,800	
	\$243,056	\$237,547	\$231,733	\$11,324	4.66%
OTHER PROTECTION- ANIMAL CONTROL & SUBDIVISION FEES					
22930-100 Animal & Pest Control	\$25,700	\$25,029	\$2,000	\$23,700	
22930-200 Contribution SPCA	\$2,850	\$2,067	\$30,800	(\$27,950)	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$400	\$208	\$300	\$100	
22932-001 Yarmouth Co Ground Search and Rescue grant	\$4,000	\$4,000	\$4,000	\$0	
22990-100 Subdivision By-Law Administration	\$0	(\$240)	\$0	\$0	
	\$32,950	\$31,064	\$37,100	(\$4,150)	-12.59%
TOTAL PROTECTIVE SERVICES	\$1,695,492	\$1,666,137	\$1,736,848	(\$41,356)	-2.44%
TRANSPORTATION SERVICES					
OTHER TRANSPORT. SERV. - ROAD TRANSPORT & FERRY					
23230-000 Contract - Dept. of Transportation	\$43,434	\$43,434	\$43,954	(\$520)	
23230-100 Feasibility Study - Public Transit	\$0	\$0	\$0	\$0	
23230-125 Grant to org - Argyle trail improvement	\$51,197	\$34,659	\$0	\$51,197	
23230-150 Ferry Restoration	\$30,000	\$27,790	\$0	\$30,000	
23230-175 Public Transportation	\$0	\$0	\$5,000	(\$5,000)	
	\$124,631	\$105,883	\$48,954	\$75,677	60.72%
OTHER TRANSPORT. SERV. - AIR TRANSPORT					
23320-000 Yarmouth Airport Corp'n.- (Operating Grant)	\$190,000	\$232,214	\$250,000	(\$60,000)	
23320-025 Yarmouth Airport Corp'n - (Passenger service)	\$5,000	\$5,000	\$0	\$5,000	
23320-050 Yarmouth Airport Corp'n (Capital Grant)	\$20,000	\$20,000	\$0	\$20,000	
	\$215,000	\$257,214	\$250,000	(\$35,000)	-16.28%
TOTAL TRANSPORT SERVICES	\$339,631	\$363,098	\$298,954	\$40,677	11.98%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
ENVIRONMENTAL HEALTH SERVICES					
OTHER ENV. (SEWAGE COLLECTION & DISPOSAL)					
(WEST PUBNICO SEWAGE & TREATMENT PLANT)					
24240-001 W.Pub. Sewer -General Repairs	\$10,000	\$9,150	\$12,000	(\$2,000)	
24240-002 W.Pub. Sewer -NSP	\$33,500	\$35,563	\$38,000	(\$4,500)	
24240-004 W.Pub. Sewer -Audit Fees	\$1,800	\$1,800	\$2,000	(\$200)	
24240-005 W.Pub. Sewer -Supplies/Misc.Exp.	\$0	\$448	\$810	(\$810)	
24240-006 W.Pub. Sewer -Septic Services	\$2,000	\$2,754	\$3,000	(\$1,000)	
24240-007 W.Pub. Sewer -Professional Development	\$2,000	\$1,376	\$2,000	\$0	
24240-008 W.Pub. Sewer - Geotube Solution	\$0	\$0	\$15,000	(\$15,000)	
24240-010 W.Pub. Sewer - Transfer to Cap Reserve-Dewatering	\$40,000	\$40,000	\$40,000	\$0	
24240-011 W.Pub. Sewer - Transfer to Capital Residents-loan	\$1,229	\$12	\$0	\$1,229	
24240-012 W.Pub. Sewer -Capital & Infrastructure	\$12,000	\$5,835	\$10,000	\$2,000	
24240-013 W.Pub. Sewer -Chlorine/Lab Testing	\$2,000	\$2,331	\$2,500	(\$500)	
24240-014 W.Pub. Sewer -Liability Insurance	\$5,500	\$5,500	\$5,500	\$0	
24240-015 W.Pub. Sewer -Waste Water Operator salary	\$38,268	\$38,248	\$38,600	(\$332)	
24240-016 W.Pub. Sewer -Sludge removal and dewatering	\$18,000	\$36,144	\$20,000	(\$2,000)	
24240-017 W.Pub. Sewer -Scada system & telephone	\$4,000	\$1,869	\$4,000	\$0	
24240-018 W.Pub. Sewer -Office supplies	\$1,100	\$219	\$1,000	\$100	
24240-019 W.Pub.Sewer -Waste Water Op. Empl.Benefits	\$7,290	\$4,287	\$7,200	\$90	
24240-020 W. Pub Sewer- Mileage	\$3,000	\$2,447	\$3,000	\$0	
24240-021 W. Pub Sewer -Interest Exp.	\$19,500	\$20,038	\$18,000	\$1,500	
24240-022 W. Pub Sewer -Generator Maintenance/Fuel	\$1,200	\$817	\$1,200	\$0	
	\$202,387	\$208,837	\$223,810	(\$21,423)	-10.59%
(TUSKET SEWAGE & TREATMENT PLANT)					
24245-001 Tusket Sewer -Wages	\$2,000	\$2,000	\$2,000	\$0	
24245-002 Tusket Sewer -NSP	\$9,955	\$10,957	\$11,500	(\$1,545)	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$700	\$700	\$850	(\$150)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$4,500	\$5,420	\$7,500	(\$3,000)	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$730	\$1,418	\$800	(\$70)	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$1,600	\$1,611	\$1,800	(\$200)	
24245-009 Tusket Sewer -Transfer to Tusket Sew.Res. (Cap)	\$0	\$0	(\$570)	\$570	
24245-010 Tusket Sewer -Septic Services	\$3,800	\$8,710	\$4,400	(\$600)	
24245-011 Tusket Sewer -Equipment Reserve	\$0	\$0	\$0	\$0	
24245-012 Tusket Sewer -Miscellaneous Expense	\$405	\$72	\$400	\$5	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$3,400	\$1,000	\$1,500	\$1,900	
	\$27,290	\$32,088	\$30,380	(\$3,090)	-11.32%
MIDDLE/LOWER EAST PUBNICO WATER UTILITY					
24255-001 Lower E.Pub Water - Power and Pumping	\$6,000	\$5,141	\$6,000	\$0	
24255-002 Lower E.Pub Water - Transmission & Distribution	\$0	\$0	\$0	\$0	
24255-003 Lower E.Pub Water - Capital and repairs	\$6,000	\$6,072	\$6,000	\$0	
24255-004 Lower E.Pub Water - Insurance	\$300	\$0	\$303	(\$3)	
24255-005 Lower E.Pub Water - Transfer to Utility Reserve	\$2,700	\$0	\$0	\$2,700	
24255-006 Lower E.Pub Water - Miscellaneous	\$500	\$322	\$500	\$0	
24255-007 Lower E.Pub Water - Salary & mileage	\$2,500	\$2,411	\$2,500	\$0	
	\$18,000	\$13,947	\$15,303	\$2,697	14.98%
24255-015 Middle E.Pub Water - Power and Pumping	\$6,000	\$3,854	\$6,000	\$0	
24255-016 Middle E.Pub Water - Transmission & Distribution	\$0	\$0	\$0	\$0	
24255-017 Middle E.Pub Water - Capital and repairs	\$7,500	\$911	\$7,500	\$0	
24255-018 Middle E.Pub Water - Insurance	\$500	\$0	\$257	\$243	
24255-019 Middle E.Pub Water - Salary & mileage	\$2,500	\$2,029	\$2,500	\$0	
24255-020 Middle E.Pub Water - Transfer to Reserves	\$5,500	\$0	\$0	\$5,500	
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$908	\$500	\$0	
	\$22,500	\$7,702	\$16,757	\$5,743	25.52%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$40,500	\$21,649	\$32,060	\$8,440	20.84%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$6,000	\$4,857	\$5,500	\$500	
24320-001 Solid Waste - Collection (Contract)	\$270,234	\$270,667	\$278,350	(\$8,116)	
24320-002 Solid Waste - Recycling Costs	\$56,500	\$47,447	\$53,000	\$3,500	
24320-003 Solid Waste - Disposal Fees (Landfill)	\$126,000	\$134,397	\$142,000	(\$16,000)	
24320-004 Solid Waste - Disposal Fees (Organics)	\$68,000	\$61,925	\$78,000	(\$10,000)	
24320-005 Solid Waste - Yarmouth Waste Park Authority	\$0	\$0	\$0	\$0	
24320-007 Solid Waste - Advertising	\$2,500	\$1,766	\$2,500	\$0	
24320-010 Solid Waste - Spring & Fall Cleanup, etc.	\$22,000	\$22,056	\$25,000	(\$3,000)	
24320-050 Solid Waste - Community Clean up Program	\$12,600	\$12,691	\$12,600	\$0	
24320-060 Solid Waste - WasteCheck Comm. Adm. Fee	\$9,411	\$9,350	\$19,000	(\$9,589)	
24320-100 Solid Waste - CAPITAL (COMPOSTAINERS)	\$10,000	\$10,496	\$9,500	\$500	
24390-000 Other Garbage -Illegal Dumping	\$6,000	\$2,066	\$6,000	\$0	
	\$589,245	\$577,717	\$631,450	(\$42,205)	-7.16%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Other-Unsightly/Dangerous Premises	\$12,000	\$3,984	\$35,000	(\$23,000)	
	\$12,000	\$3,984	\$35,000	(\$23,000)	-191.67%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$871,422	\$844,275	\$952,700	(\$81,278)	-9.33%
PUBLIC HEALTH SERVICES					
OTHER - HEALTH CARE SERVICES					
25300-000 Harbour South Medical Clinic	\$40,000	\$34,058	\$14,000	\$26,000	
25300-050 AM Clarke Medical Clinic	\$47,000	\$41,642	\$30,000	\$17,000	
25300-065 Special Municipal Tax Legislation - AM Clarke	\$0	\$0	\$9,200	(\$9,200)	
25300-060 Contribution Yar. Hospital Foundation Committee	\$0	\$0	\$31,070	(\$31,070)	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctors Recruitment	\$95,000	\$70,504	\$88,000	\$7,000	
25300-150 Family Residency - Grant to SWH	\$0	\$0	\$67,000	(\$67,000)	
	\$184,500	\$148,704	\$241,770	(\$57,270)	-31.04%
TOTAL PUBLIC HEALTH SERVICES	\$184,500	\$148,704	\$241,770	(\$57,270)	-31.04%
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 Yar-Arg-Barrington District Planning Commission	\$67,580	\$65,528	\$71,375	(\$3,795)	
26110-002 Gas Tax Planning - Climate change adaptation	\$23,500	\$22,714	\$0	\$23,500	
26110-003 Strategic Planning consultation and reporting	\$0	\$0	\$0	\$0	
26110-004 Strategic planning initiatives	\$10,000	\$3,793	\$3,150	\$6,850	
	\$101,080	\$92,035	\$74,525	\$26,555	26.27%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$46,644	\$46,619	\$47,070	(\$426)	
26220-002 Comm Dev Officer - Travel	\$2,000	\$1,708	\$2,000	\$0	
26220-003 Comm Dev Officer - Age Friendly(Friendly Visitor prog)	\$0	\$3,646	\$3,564	(\$3,564)	
26220-004 Comm Dev Officer - Cell and Telephone	\$0	\$0	\$0	\$0	
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$1,314	\$1,500	\$0	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$0	\$2,000	\$0	
26220-007 Comm Dev Officer - Business Info Sessions	\$1,500	\$383	\$750	\$750	
26220-008 Comm Dev Officer - Lobster Quality	\$5,000	\$0	\$0	\$5,000	
26220-009 Comm Dev Officer - Community Meetings	\$0	\$0	\$250	(\$250)	
26220-010 Comm Dev Officer - Glenwood park	\$0	\$837	\$0	\$0	
26220-011 Comm Dev Officer - Tent operational costs	\$5,000	\$1,694	\$2,000	\$3,000	
	\$63,644	\$56,201	\$59,134	\$4,510	7.09%
COMMUNITY DEVELOPMENT - DR. RECRUITMENT					
26220-015 Comm Dev Officer - Accomodation & Travel	\$8,000	\$0	\$3,500	\$4,500	
26220-016 Comm Dev Officer - Translation & Printing Costs	\$500	\$377	\$0	\$500	
26220-017 Comm Dev Officer - Social events and gifts	\$3,500	\$1,741	\$2,000	\$1,500	
26220-018 Comm Dev Officer - Recruitment miscellaneous	\$1,000	\$52	\$500	\$500	
	\$13,000	\$2,170	\$6,000	\$7,000	53.85%
TOTAL COMMUNITY DEVELOPMENT	\$76,644	\$58,371	\$65,134	\$11,510	15.02%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
HOUSING AND RDA					
26310-005 Deficit - Regional Housing Authority	\$26,000	\$26,000	\$26,000	\$0	
26310-014 Regional Economic Development (REN)	\$37,500	\$7,345	\$54,168	(\$16,668)	
26310-015 Argyle Economic Development Initiatives	\$65,000	(\$83)	\$35,000	\$30,000	
26310-016 Regional Development Authority (SWSDA)	\$25,000	\$5,871	\$0	\$25,000	
26310-017 Trade shows/trade mission	\$0	\$0	\$4,000	(\$4,000)	
26310-020 Yar. Area Ind.Commission (YAIC) -Operations	\$62,000	\$57,378	\$45,000	\$17,000	
26310-021 Yar. Area Ind.Commission (YAIC) - Closure costs	\$20,000	\$0	\$35,000	(\$15,000)	
26310-025 Economic Development Study	\$0	\$0	\$28,000	(\$28,000)	
	\$235,500	\$96,511	\$227,168	\$8,332	3.54%
REGIONAL ENTERPRISE NETWORK					
26310-026 REN - Legal Costs/Reg of Board	\$0	\$0	\$2,000	(\$2,000)	
26310-027 REN - Board Training	\$0	\$1,855	\$1,145	(\$1,145)	
26310-028 REN - Meeting Costs	\$0	\$0	\$1,500	(\$1,500)	
26310-029 REN - Recruitment Costs	\$0	\$7,509	\$17,491	(\$17,491)	
26310-030 REN - CEO/Staff start up salaries	\$0	\$0	\$3,500	(\$3,500)	
26310-031 REN - Office Space Improvements	\$0	\$0	\$2,000	(\$2,000)	
26310-032 REN - Equipment/Supplies	\$0	\$0	\$2,000	(\$2,000)	
26310-033 REN - Communications/Marketing	\$0	\$0	\$2,000	(\$2,000)	
26310-034 REN - Financial Services, Admin	\$0	\$5,000	\$1,000	(\$1,000)	
26310-035 REN - Travel	\$0	\$1,248	\$752	(\$752)	
26310-036 REN - Misc	\$0	\$0	\$1,000	(\$1,000)	
26310-037 REN - Environmental Scan and Asset inventory	\$0	\$0	\$25,000	(\$25,000)	
	\$0	\$15,611	\$59,388	(\$59,388)	#DIV/0!
	\$235,500	\$112,122	\$286,556	(\$42,724)	-18.14%
OTHER - INDUSTRIAL PARKS & COMMISSION					
26690-001 Street Lights - Tusket & Wedgeport	\$700	\$403	\$700	\$0	
26690-002 Tusket Industrial Park - Maintenance & Other	\$3,500	\$1,908	\$3,500	\$0	
26690-003 Green Acres Subdivision - Maintenance & other	\$3,000	\$0	\$2,000	\$1,000	
26690-004 Gain/Loss on sale of land - Tusket Business Park	\$0	\$3,511	\$0	\$0	
	\$7,200	\$5,823	\$6,200	\$1,000	13.89%
OTHER - ENVIRONMENTAL DEV.SERV.-SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$47,151	\$47,138	\$47,575	(\$424)	
26800-002 Senior Safety - Vehicle & Travel	\$3,500	\$983	\$2,500	\$1,000	
26800-003 Senior Safety - Office Supplies/Phone	\$1,500	\$0	\$1,000	\$500	
26800-004 Conference & Training	\$1,000	\$25	\$1,000	\$0	
	\$53,151	\$48,146	\$52,075	\$1,076	2.02%
OTHER ENVIRONMENTAL DEV.SERV.-(TOURISM)					
26900-108 Tourism Exp. - Contribution to YASTA - Operating	\$30,000	\$30,000	\$50,000	(\$20,000)	
26900-109 Tourism Exp. - Contribution to YASTA - Projects	\$15,000	\$15,000	\$20,000	(\$5,000)	
26900-117 Tourism Exp. - Special Projects (Bon Temps)	\$20,500	\$4,384	\$10,000	\$10,500	
26900-118 Tourism Exp. - YASTA Emergency Funding	\$0	\$35,125	\$0	\$0	
26900-130 Tourism Exp. - Misc Argyle (Experiences)	\$0	\$0	\$15,500	(\$15,500)	
26910-001 Tourism Exp. - Advertising (Dooers & Dreamers Guide)	\$0	\$0	\$0	\$0	
26910-100 Tourism Exp. - CAPITAL EQUIPMENT	\$0	\$0	\$0	\$0	
	\$65,500	\$84,509	\$95,500	(\$30,000)	-45.80%
TOTAL ENVIRONMENTAL DEVELOPMENT SERV.	\$539,075	\$401,006	\$579,990	(\$32,583)	-6.04%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>RECREATION & CULTURAL SERVICES</u>					
<i>RECREATION SERVICES</i>					
27110-001 Recr. Exp.- Director's Salary	\$48,115	\$48,102	\$48,560	(\$445)	
27110-002 Recr. Exp.- Director's Travel	\$3,500	\$4,317	\$4,000	(\$500)	
27110-003 Recr. Exp.- Active Living Coordinator Salary	\$0	\$0	\$0	\$0	
27110-004 Recr. Exp.- Active Living Coordinator Benefits	\$0	\$0	\$0	\$0	
27110-005 Recr. Exp.- Active Living Coordinator Mileage	\$0	\$0	\$0	\$0	
27110-006 Recr. Exp.- Active Living Coordinator Prog. Expenses	\$0	\$0	\$0	\$0	
27111-003 Recr. Exp.- Casual Summer Day Camps (Wages)	\$67,978	\$62,044	\$66,854	\$1,124	
27111-004 Recr. Exp.- Casual Travel	\$1,500	\$1,261	\$1,500	\$0	
27111-005 Recr. Exp.- Gym Supervisors (Wages)	\$3,000	\$3,207	\$3,350	(\$350)	
27111-007 Recr. Exp.- Office - Summer programmer	\$5,000	\$860	\$0	\$5,000	
27111-008 Recr. Exp.- Office - Winter programmer (25%)	\$0	\$0	\$0	\$0	
27112-001 Recr. Exp.- Senior Programs	\$0	\$0	\$9,680	(\$9,680)	
27112-003 Recr. Exp.- Recreation Program Expenses	\$16,550	\$28,642	\$10,210	\$6,340	
27112-004 Recr. Exp.- Commission Expenses.	\$1,500	\$1,443	\$1,500	\$0	
27112-005 Recr. Exp.- New Capital Equipt.for Programs	\$1,500	\$1,497	\$1,500	\$0	
27112-006 Recr. Exp.- Repairs (Capital Projects)	\$17,000	\$14,138	\$20,000	(\$3,000)	
27112-007 Recr. Exp.- Day Camps Expenses	\$8,000	\$6,041	\$6,500	\$1,500	
27112-008 Recr. Exp.- Conferences/Training Expenses	\$3,000	\$3,469	\$2,000	\$1,000	
27112-009 Recr. Exp.- Miscellaneous Expenses	\$500	\$346	\$500	\$0	
27112-010 Recr. Exp.- Tennis Court retrofit	\$80,000	\$521	\$0	\$80,000	
27112-012 Recr. Exp.- Volunteer Banquet Celebrations	\$3,200	\$1,856	\$2,500	\$700	
27112-014 Recr. Exp.- Kids First Fund	\$1,500	\$336	\$1,500	\$0	
27112-015 Recr. Exp.- Kids in Motion (wages)	\$0	\$0	\$3,000	(\$3,000)	
27112-016 Recr. Exp.- Meeting Expenses	\$200	\$82	\$200	\$0	
27112-017 Recr. Exp.- Argyle Minor Soccer Club	\$500	\$500	\$500	\$0	
27112-018 Recr. Exp.- Glenwood Park	\$0	\$0	\$8,155	(\$8,155)	
27112-116 Recr. Exp.- Jeux de L'Acadie	\$0	\$1,035	\$0	\$0	
27180-000 Recr. Exp.-Field Maintenance	\$6,000	\$8,041	\$3,500	\$2,500	
	\$268,543	\$187,739	\$195,509	\$73,034	27.20%
<i>ACTIVE LIVING</i>					
27200-001 Active Living Coordinator - Salary	\$48,000	\$48,000	\$49,000	(\$1,000)	
27200-002 Active Living Coordinator - Travel	\$3,500	\$3,550	\$4,000	(\$500)	
27200-003 Active Living Coordinator - Professional Development	\$0	\$0	\$2,000	(\$2,000)	
27200-004 Active Living - Office Winter Programmer (25%)	\$7,875	\$7,875	\$8,058	(\$183)	
27200-005 Active Living - Program Expenses	\$8,450	\$5,261	\$10,900	(\$2,450)	
27200-006 Active Living - Thrive Initiatives	\$0	\$0	\$5,700	(\$5,700)	
27200-007 Active Living - Leadership Development for Coaches	\$0	\$0	\$1,000	(\$1,000)	
27200-008 Active Living - Miscellaneous Expenses	\$0	\$0	\$500	(\$500)	
	\$67,825	\$64,686	\$81,158	(\$13,333)	-19.66%
<u>CULTURAL BUILDINGS & FACILITIES</u>					
<i>PUBNICO LIBRARY</i>					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$13,000	\$11,814	\$13,000	\$0	
27250-002 Pubnico Library - Furnace Oil	\$10,000	\$10,881	\$10,500	(\$500)	
27250-003 Pubnico Library - NSP	\$1,900	\$1,148	\$1,800	\$100	
27250-004 Pubnico Library - Telephone	\$500	\$383	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$3,000	\$3,023	\$3,000	\$0	
27250-006 Pubnico Library - Insurance	\$0	\$0	\$1,367	(\$1,367)	
27250-007 Pubnico Library - Supplies	\$500	\$229	\$500	\$0	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$15	\$200	\$0	
27250-009 Pubnico Library - Snow Removal	\$1,000	\$1,455	\$1,000	\$0	
	\$30,100	\$28,949	\$31,867	(\$1,767)	-5.87%

2014-2015 Operating Budget

	<u>2013-2014</u> <u>BUDGET</u>	<u>ACTUALS TO</u> <u>MAR.31/14</u>	<u>2014-2015</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
COURTHOUSE & ARCHIVES					
27290-000 Courthouse - Tourguides (Wages)	\$8,500	\$6,038	\$9,500	(\$1,000)	
27290-001 Courthouse - Telephone	\$1,800	\$1,566	\$1,600	\$200	
27290-002 Courthouse - NSP	\$3,750	\$4,113	\$3,750	\$0	
27290-003 Courthouse - Office Supplies	\$1,700	\$1,654	\$1,900	(\$200)	
27290-004 Courthouse - Repairs & Maintenance	\$6,000	\$3,473	\$5,000	\$1,000	
27290-005 Courthouse - Fall Tourguide (Wages)	\$6,000	\$4,827	\$6,000	\$0	
27290-006 Courthouse - Snow Removal	\$1,200	\$1,851	\$1,200	\$0	
27290-007 Courthouse - Membership Dues	\$825	\$1,170	\$1,200	(\$375)	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$1,200	\$850	\$800	\$400	
27290-009 Courthouse - Historian - Salary	\$57,291	\$57,276	\$61,000	(\$3,709)	
27290-010 Courthouse - Historian - Travel	\$1,000	\$1,290	\$1,500	(\$500)	
27290-011 Courthouse - Historian Conferences & Training	\$4,500	\$3,242	\$4,500	\$0	
27290-012 Courthouse - Books & Periodicals	\$2,500	\$559	\$1,800	\$700	
27290-014 Courthouse - Advertising	\$3,600	\$3,797	\$4,500	(\$900)	
27290-015 Courthouse - Photocopier Usage & Maint. Contract	\$3,800	\$3,233	\$3,800	\$0	
27290-016 Courthouse - Lawn Maintenance	\$250	\$40	\$250	\$0	
27290-017 Courthouse - Internet Services	\$150	\$243	\$250	(\$100)	
27290-018 Courthouse - Kitchen Expenses	\$150	\$302	\$300	(\$150)	
27290-019 Courthouse - Furnace Oil	\$2,000	\$1,564	\$2,000	\$0	
27290-020 Courthouse - CAPITAL REPAIRS	\$3,000	\$275	\$3,000	\$0	
27290-021 Courthouse - Cleaning Services	\$1,700	\$1,794	\$1,800	(\$100)	
27290-022 Courthouse - ADT Security	\$670	\$500	\$720	(\$50)	
27290-023 Courthouse - Public Programming	\$3,000	\$2,004	\$4,000	(\$1,000)	
27290-025 Courthouse - Preservation supplies	\$2,500	\$2,460	\$2,500	\$0	
27290-026 Courthouse - Heritage Development Officer - Salary	\$23,000	\$35,000	\$36,070	(\$13,070)	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$3,600	\$4,959	\$2,500	\$1,100	
	\$143,686	\$144,077	\$161,440	(\$17,754)	-12.36%
OTHER RECREATION & CULTURAL SERVICES					
27590-050 Western Counties Regional Library	\$54,031	\$54,031	\$53,102	\$929	
27590-060 Mariners Center operational grant	\$7,500	\$7,500	\$32,000	(\$24,500)	
	\$61,531	\$61,531	\$85,102	(\$23,571)	-38.31%
TOTAL RECREATION & CULTURAL SERVICES	\$571,685	\$486,981	\$555,076	\$16,610	2.91%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,453,467	\$1,453,464	\$1,476,217	(\$22,750)	
	\$1,453,467	\$1,453,464	\$1,476,217	(\$22,750)	-1.57%
TOTAL EDUCATION	\$1,453,467	\$1,453,464	\$1,476,217	(\$22,750)	-1.57%
TRANSFERS					
28221-000 Transfer to Capital Reserve (Pubnico Sewer Op.Fund)	\$0	\$0	\$0	\$0	
28221-001 Transfer to Capital Reserve	\$120,000	\$120,000	\$120,000	\$0	
28221-002 Transfer to Cap.Reserve (Int.on T.Sewer Cap.Loan)	\$9,788	\$9,788	\$9,200	\$588	
28221-003 Transfer to Cap. Reserve	\$0	\$50,000	\$0	\$0	
28221-004 Transfer to Cap. Reserve	\$0	\$80,000	\$0	\$0	
28223-000 Transfer to Operating Reserve	\$0	\$50,000	\$0	\$0	
28223-002 Transfer to East Pub Water Utility Reserve	\$0	\$0	\$8,200	(\$8,200)	
	\$129,788	\$309,788	\$137,400	(\$7,612)	-5.86%
TOTAL TRANSFERS	\$129,788	\$309,788	\$137,400	(\$7,612)	-5.86%
TOTAL EXPENDITURES	\$7,278,809	\$7,064,518	\$7,447,830	(\$160,689)	-2.21%