

2017-2018 Operating Budget

REVENUES	<u>2016-2017 BUDGET</u>	<u>2016-2017 ACTUALS (Unaudited)</u>	<u>2017-2018 BUDGET</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
TAXES					
Residential	\$4,354,277	\$4,355,817	\$4,454,987	\$100,710	
Commercial (Regular)	\$1,085,991	\$1,083,323	\$1,101,704	\$15,713	
Commercial (Seasonal Businesses)	\$6,024	\$6,033	\$1,127	(\$4,897)	
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$211,040	\$211,641	\$212,982	\$1,942	
Resource	\$352,304	\$352,956	\$362,506	\$10,202	
Resource (Recreation)	\$10,699	\$10,699	\$10,699	\$0	
Forestry Acreage	\$11,796	\$11,774	\$11,796	\$0	
	\$6,032,131	\$6,032,244	\$6,155,801	\$123,670	2.05%
Fire Area Rates	\$219,135	\$218,022	\$222,857	\$3,722	
Sewer and Water - Special Assessment	\$232,991	\$232,813	\$237,154	\$4,163	
	\$452,126	\$450,835	\$460,011	\$7,885	1.74%
Aliant Telecom	\$45,000	\$46,527	\$43,000	(\$2,000)	
Nova Scotia Power	\$13,169	\$13,169	\$13,478	\$309	
HST Rebate	\$11,000	\$15,025	\$12,500	\$1,500	
Deed Transfer Tax	\$108,000	\$163,996	\$125,000	\$17,000	
	\$177,169	\$238,717	\$193,978	\$16,809	9.49%
TOTAL TAXATION REVENUE	\$6,661,426	\$6,721,796	\$6,809,790	\$148,364	2.23%
GRANTS IN LIEU OF TAXES					
Federal Government	\$10,400	\$10,657	\$10,362	(\$38)	
Provincial Government	\$172,649	\$174,254	\$174,568	\$1,919	
	\$183,049	\$184,911	\$184,930	\$1,881	1.03%
SERVICES PROVIDED TO OTHER GOVERNMENT					
Local Government	\$27,200	\$34,955	\$32,500	\$5,300	0.00%
SALES OF SERVICES					
Sale of Wind Energy	\$17,000	\$38,079	\$45,000	\$28,000	0.00%
REVENUE FROM OWN SOURCES					
Licenses & Permits	\$10,500	\$14,077	\$18,800	\$8,300	
Fines	\$4,750	\$3,703	\$3,500	(\$1,250)	
Rentals & Leases	\$5,000	\$5,000	\$5,000	\$0	
Return on Investments	\$88,990	\$112,022	\$94,645	\$5,655	
Penalties & Interest on Taxes	\$67,400	\$66,899	\$65,700	(\$1,700)	
Other Extraordinary Revenue	\$90,100	\$102,196	\$85,800	(\$4,300)	
Miscellaneous Revenue	\$1,530	\$2,419	\$1,050	(\$480)	
	\$268,270	\$306,317	\$274,495	\$6,225	2.32%
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Provincial Government	\$161,823	\$161,829	\$161,923	\$100	
	\$161,823	\$161,829	\$161,923	\$100	0.06%
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS					
Federal Government	\$23,720	\$20,673	\$5,600	(\$18,120)	
Provincial Government	\$53,050	\$81,950	\$63,300	\$10,250	
	\$76,770	\$102,624	\$68,900	(\$7,870)	-10.25%
TRANSFERS FROM OWN RESERVES					
	\$983,372	\$190,819	\$1,210,070	\$226,698	23.05%
Non Rate Revenue	\$2,586,338	\$1,949,233	\$2,868,411	\$282,073	10.91%
TOTAL REVENUES	\$8,378,910	\$7,741,329	\$8,787,608	\$408,698	4.88%

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EXPENDITURES	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
GENERAL GOVERNMENT SERVICES					
Interest on Short-Term Debt	\$5,800	\$5,531	\$5,700	\$100	
Legislative - Council	\$238,416	\$221,965	\$238,199	\$217	
Administration	\$321,816	\$302,591	\$341,000	(\$19,184)	
Information Technology (IT)	\$117,300	\$105,133	\$118,500	(\$1,200)	
Employee Benefits	\$174,800	\$154,527	\$175,010	(\$210)	
Financial Audit	\$25,000	\$23,000	\$25,000	\$0	
Taxation	\$232,750	\$233,239	\$235,900	(\$3,150)	
Common Office Expenses	\$47,825	\$48,442	\$49,200	(\$1,375)	
Election, Conferences and Memberships	\$58,825	\$47,677	\$21,530	\$37,295	
Grants to organizations	\$209,500	\$224,594	\$255,000	(\$45,500)	
Assessment Recovery Costs- PVSC	\$195,100	\$193,940	\$193,435	\$1,665	
	\$1,627,132	\$1,560,639	\$1,658,474	(\$31,342)	-1.93%
PROTECTIVE SERVICES					
Police Protection	\$847,000	\$842,280	\$879,186	(\$32,186)	
Transfer to Correctional Services	\$106,231	\$106,231	\$105,400	\$831	
Law Enforcement - DNA costs	\$7,900	\$7,939	\$7,300	\$600	
Fire Protection-Operational Grants & Support	\$339,039	\$340,768	\$354,577	(\$15,538)	
Fire Protection Area Rate - Capital	\$219,135	\$218,718	\$222,857	(\$3,722)	
Emergency Management Organization	\$19,550	\$27,321	\$17,950	\$1,600	
Property Inspection & Public Works	\$272,435	\$240,717	\$269,700	\$2,735	
Animal Control	\$29,742	\$29,651	\$29,742	\$0	
	\$1,841,032	\$1,813,625	\$1,886,712	(\$45,680)	-2.48%
TRANSPORTATION SERVICES					
Road Transport and Active Transportation	\$81,328	\$79,756	\$47,007	\$34,321	
Airport Operational Support	\$252,000	\$232,000	\$264,000	(\$12,000)	
	\$333,328	\$311,756	\$311,007	\$22,321	6.70%
ENVIRONMENTAL HEALTH SERVICES					
Sewage Collection & Disposal-West Pubnico	\$202,750	\$178,030	\$200,344	\$2,406	
Sewage Collection & Disposal-Tusket	\$35,800	\$32,458	\$36,130	(\$330)	
East Pubnico Water Utilities	\$63,300	\$47,957	\$38,000	\$25,300	
	\$301,850	\$258,444	\$274,474	\$27,376	9.07%
Garbage Collection & Disposal	\$680,604	\$652,008	\$690,011	(\$9,407)	
Unightly & Dangerous Premises	\$7,000	\$12,872	\$26,000	(\$19,000)	
	\$687,604	\$664,880	\$716,011	(\$28,407)	-4.13%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$989,454	\$923,323	\$990,485	(\$1,031)	-0.10%
PUBLIC HEALTH SERVICES					
Medical Clinic Operations & Doctor Recruitment	\$80,200	\$36,814	\$77,500	\$2,700	3.37%
ENVIRONMENTAL DEVELOPMENT SERVICES					
Planning and Zoning	\$80,500	\$76,512	\$88,000	(\$7,500)	
Community Development	\$58,350	\$55,517	\$59,900	(\$1,550)	
Economic Development and Housing	\$163,000	\$146,092	\$161,752	\$1,248	
Business & Residential Parks	\$11,050	\$713	\$5,850	\$5,200	
Seniors Safety Coordinator	\$53,420	\$52,500	\$54,100	(\$680)	
Regional and Local Tourism Support	\$82,500	\$75,420	\$83,625	(\$1,125)	
	\$448,820	\$406,755	\$453,227	(\$4,407)	-0.98%
RECREATION & CULTURAL SERVICES					
Recreation and Active Living	\$260,947	\$241,342	\$304,544	(\$43,597)	
Cultural Bldg & Facilities-Pubnico Library	\$28,236	\$23,511	\$27,600	\$636	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$186,770	\$169,173	\$176,475	\$10,295	
Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$529,966	\$488,039	\$562,632	(\$32,666)	-6.16%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EDUCATION					
Transfer to School Board Operations	\$1,531,707	\$1,531,707	\$1,535,299	(\$3,592)	-0.23%
TRANSFERS					
Transfers to Reserves & own Funds	\$997,272	\$401,697	\$1,312,272	(\$315,000)	-31.59%
TOTAL EXPENDITURES	\$8,378,911	\$7,474,354	\$8,787,608	(\$408,697)	-4.88%
REVENUES	\$8,378,910	\$7,741,329	\$8,787,608		
EXPENDITURES	\$8,378,911	\$7,474,354	\$8,787,608		
SURPLUS	(\$1)	\$266,975	(\$0)		

EXPENDITURES	\$8,787,608
NON RATE REVENUE	\$2,868,411
LEVY REQUIRED	\$5,919,197

	<u>Assesment '2017</u>	<u>Levy 17-18</u> <u>Budget</u>	<u>Levy %</u> <u>17-18</u>
<i>Residential</i>	\$416,353,900	\$4,454,844	\$0.75
<i>Resource</i>	\$33,879,100	\$362,495	\$0.06
	\$450,233,000	\$4,817,339	\$0.81
<i>Commercial</i>	\$48,964,600	\$1,101,859	\$0.19
	\$48,964,600	\$1,101,859	\$0.1862
TOTAL	\$499,197,600	\$5,919,197	\$1.00

RESIDENTIAL RATE	1.0700
	45,023.30
COMMERCIAL RATE	2.2503
	4,896.46

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<u>REVENUES</u>	<u>2016-2017 BUDGET</u>	<u>2016-2017 ACTUALS (Unaudited)</u>	<u>2017-2018 BUDGET</u>	<u>BUDGET VARIANCE</u>	<u>VARIANCE BUDGET %</u>
TAXES					
ASSESSABLE PROPERTY					
11110-000 Residential Property Tax	\$4,354,277	\$4,355,817	\$4,454,987	\$100,710	
11121-000 Commercial Property Tax	\$1,085,991	\$1,083,323	\$1,101,704	\$15,713	
11121-001 Comm.(Seasonal Businesses @ 75% of tax rate)	\$6,024	\$6,033	\$1,127	(\$4,897)	
11122-000 Comm.(Special Tax Agreement/Legislation)	\$181,170	\$181,170	\$182,982	\$1,812	
11122-100 Comm.(Special Municipal Tax Agreement)	\$29,870	\$30,471	\$30,000	\$130	
11151-000 Resource Property Tax	\$352,304	\$352,956	\$362,506	\$10,202	
11152-000 Resource Recr. Property Tax	\$10,699	\$10,699	\$10,699	\$0	
11153-000 Forest Acreage <50,000	\$10,424	\$10,418	\$10,424	\$0	
11154-000 Forest Acreage >50,000	\$1,372	\$1,357	\$1,372	\$0	
	\$6,032,131	\$6,032,244	\$6,155,801	\$123,670	2.05%
FIRE RATES					
11182-001 Quinan Area Rate	\$15,884	\$15,831	\$16,473	\$589	
11182-002 West Pubnico Area Rate	\$50,339	\$49,992	\$50,548	\$209	
11182-003 East Pubnico Area Rate	\$18,254	\$18,220	\$18,647	\$393	
11182-004 Islands & District Area Rate	\$15,308	\$15,316	\$15,732	\$424	
11182-005 Lake Vaughn Area Rate	\$3,259	\$3,259	\$3,323	\$64	
11182-006 Eel Brook Area Rate	\$42,773	\$42,717	\$44,193	\$1,420	
11182-007 Wedgeport & District Area Rate	\$69,313	\$68,683	\$69,798	\$485	
11182-008 East Kemptonville Area Rate	\$4,005	\$4,005	\$4,142	\$137	
	\$219,135	\$218,022	\$222,857	\$3,722	1.70%
WASTE WATER AND WATER AREA RATES					
11291-000 West Pubnico Sewer Area Rate	\$163,391	\$161,231	\$165,224	\$1,833	
11291-050 Tusket Sewer Area Rate (Operating)	\$32,600	\$32,749	\$33,930	\$1,330	
11292-000 Lower E. Pub Water (Operating)	\$12,000	\$10,906	\$12,000	\$0	
11292-001 Middle E. Pub Water (Operating)	\$25,000	\$27,927	\$26,000	\$1,000	
	\$232,991	\$232,813	\$237,154	\$4,163	1.79%
BUSINESS PROPERTY					
11420-000 Aliant Telecom Inc.	\$45,000	\$46,527	\$43,000	(\$2,000)	
11430-000 Nova Scotia Power-GIL of Taxes	\$13,169	\$13,169	\$13,478	\$309	
11431-000 HST Offset	\$11,000	\$15,025	\$12,500	\$1,500	
	\$69,169	\$74,721	\$68,978	(\$191)	-0.28%
OTHER TAXES					
11920-005 Deed Transfer Tax	\$108,000	\$163,996	\$125,000	\$17,000	
	\$108,000	\$163,996	\$125,000	\$17,000	15.74%
TOTAL TAXES	\$6,661,426	\$6,721,796	\$6,809,790	\$148,364	2.23%
GRANTS IN LIEU					
FEDERAL GOVERNMENT					
12110-000 Federal Govt.- Property	\$5,000	\$5,185	\$5,000	\$0	
12110-001 Federal Govt. Agencies- Post Offices	\$5,400	\$5,473	\$5,362	(\$38)	
	\$10,400	\$10,657	\$10,362	(\$38)	-0.37%
PROVINCIAL GOVERNMENT					
12310-000 Provincially Owned Property/Supported Institutions	\$26,600	\$26,800	\$26,800	\$200	
12310-100 Wind Farm Subsidy	\$32,449	\$32,449	\$32,773	\$324	
12320-000 Crown Timber Forest	\$104,600	\$105,251	\$105,250	\$650	
12330-000 Fire Protection	\$8,000	\$8,346	\$8,345	\$345	
12340-000 Conservation Tax Exemption	\$1,000	\$1,408	\$1,400	\$400	
	\$172,649	\$174,254	\$174,568	\$1,919	1.11%
TOTAL GRANTS IN LIEU	\$183,049	\$184,911	\$184,930	\$1,881	1.03%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>SERVICES PROVIDED TO LOCAL GOVTS.</u>					
OTHER LOCAL GOVTS.					
13353-000 Homecare Board Expense	\$1,200	\$0	\$0	(\$1,200)	
13353-100 Service Recovery - DPC	\$3,000	\$3,000	\$3,500	\$500	
13353-125 Service Recovery - IT Services	\$5,000	\$11,540	\$11,000	\$6,000	
13353-150 Service Recovery - WREN bookkeeping	\$18,000	\$18,000	\$18,000	\$0	
13353-200 Shared Service - Inspection services	\$0	\$2,415	\$0	\$0	
TOTAL SERV.PROVIDED LOCAL GOVT	\$27,200	\$34,955	\$32,500	\$5,300	19.49%
<u>SALES OF SERVICES</u>					
COMFIT - SALE OF ELECTRICITY					
14110-100 Net income - Wellington Turbines	\$17,000	\$38,079	\$45,000	\$28,000	
TOTAL SALE OF SERVICES	\$17,000	\$38,079	\$45,000	\$28,000	164.71%
<u>OTHER REVENUE FROM OWN SOURCES</u>					
LICENSES & PERMITS					
15110-002 Dog Licenses	\$1,500	\$1,435	\$1,000	(\$500)	
15110-003 Building Permits	\$7,500	\$7,787	\$12,000	\$4,500	
15110-004 Tax Certificates	\$500	\$550	\$500	\$0	
15110-005 Criminal Records Check	\$1,000	\$4,005	\$3,500	\$2,500	
15110-006 Subdivision Fees	\$0	\$300	\$1,800	\$1,800	
	\$10,500	\$14,077	\$18,800	\$8,300	79.05%
FINES					
15210-001 Fines	\$4,750	\$3,703	\$3,500	(\$1,250)	
	\$4,750	\$3,703	\$3,500	(\$1,250)	-26.32%
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.)	\$48,000	\$53,917	\$50,000	\$2,000	
15510-010 INTEREST-on Investments-(P.Sewer Surplus)	\$0	\$5,894	\$4,000	\$4,000	
15510-015 INTEREST-on Pubnico Capital	\$26,190	\$26,509	\$22,620	(\$3,570)	
15510-020 INTEREST-on Tusket Sewer Capital Loan	\$8,300	\$7,997	\$7,025	(\$1,275)	
15510-025 INTEREST-on East Pubnico Water Utility	\$3,000	\$5,610	\$4,500	\$1,500	
15590-000 INTEREST-on Tax Sale Surplus	\$3,500	\$12,094	\$6,500	\$3,000	
	\$88,990	\$112,022	\$94,645	\$5,655	6.35%
PENALTIES & INTEREST ON TAXES					
15610-001 Accrual - Municipal Taxes	\$64,000	\$62,410	\$62,000	(\$2,000)	
15610-002 Accrual - Pubnico Sewer Taxes	\$2,200	\$2,987	\$2,500	\$300	
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$1,502	\$1,200	\$0	
	\$67,400	\$66,899	\$65,700	(\$1,700)	-2.52%
OTHER EXTRAORDINARY REVENUE					
15710-001 CSAP Cost Recovery-Track & Field	\$2,000	\$3,065	\$2,500	\$500	
15710-002 Argyle Hist. Society - Other	\$0	\$10,772	\$0	\$0	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$13,700	\$13,018	\$10,000	(\$3,700)	
15710-005 Recr. Programs (Active net revenue)	\$650	\$335	\$300	(\$350)	
15710-006 Recr.Programs (refund-user fees)	\$12,000	\$11,915	\$15,000	\$3,000	
15710-007 Recr.Day Camps (Refunds-User Fees)	\$33,000	\$36,816	\$35,000	\$2,000	
15710-008 Pubnico Sewer Hook-ups	\$1,000	\$0	\$0	(\$1,000)	
15710-009 Tusket Sewer Hook-ups	\$2,000	\$2,000	\$1,000	(\$1,000)	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$3,000	\$0	
15710-011 Active Living Program Revenue	\$4,650	\$1,805	\$0	(\$4,650)	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$10,000	\$10,000	\$10,000	\$0	
15710-013 Tent Revenue	\$1,000	\$1,000	\$1,000	\$0	
15710-015 Photocopies and postage sold	\$100	\$0	\$0	(\$100)	
15785-000 HST Rebate- Mileage/council stipend	\$7,000	\$8,471	\$8,000	\$1,000	
	\$90,100	\$102,196	\$85,800	(\$4,300)	-4.77%
MISCELLANEOUS REVENUE					
15990-000 Other Miscellaneous Revenue	\$400	\$472	\$0	(\$400)	
15990-001 Cash Over/Under	\$100	(\$93)	\$0	(\$100)	
15990-002 Election Depositd	\$0	\$1,000	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,030	\$1,040	\$1,050	\$20	
	\$1,530	\$2,419	\$1,050	(\$480)	-31.37%
TOTAL REVENUE-OWN SOURCES	\$312,470	\$379,350	\$351,995	\$39,525	12.65%

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UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
PROVINCIAL GOVT. DEPTS.					
16281-001 Equalization Grant	\$154,923	\$154,923	\$154,923	\$0	
16286-000 Farm Acreage	\$6,900	\$6,906	\$7,000	\$100	
	\$161,823	\$161,829	\$161,923	\$100	0.06%
TOTAL UNCONDITIONAL TRANSFERS	\$161,823	\$161,829	\$161,923	\$100	0.06%
CONDITIONAL TRANSFERS FROM OTHER GOVTS.					
FEDERAL GOVERNMENT					
17171-002 Canada Works - Summer Students	\$9,600	\$9,766	\$5,600	(\$4,000)	
17172-010 Federal Gas Tax - Active transportation	\$14,120	\$10,907	\$0	(\$14,120)	
	\$23,720	\$20,673	\$5,600	(\$18,120)	-76.39%
PROVINCIAL GOVERNMENT					
17525-000 EMO 911 Grant	\$2,800	\$2,859	\$2,800	\$0	
17530-001 Active Living - Thrive and other Grants	\$3,000	\$6,259	\$5,000	\$2,000	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Aquaculture Investment Readiness	\$0	\$0	\$23,000	\$23,000	
17530-006 Active Transportation	\$17,250	\$17,250	\$0	(\$17,250)	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$5,000	\$9,568	\$7,500	\$2,500	
17530-008 PCAP - East Pubnico Water Utility	\$0	\$12,512	\$0	\$0	
17530-009 PCAP - West Pubnico Wastewater	\$0	\$8,502	\$0	\$0	
	\$53,050	\$81,950	\$63,300	\$10,250	19.32%
TOTAL CONDITIONAL TRANSFERS	\$76,770	\$102,624	\$68,900	(\$7,870)	-10.25%
OTHER TRANSFERS (OWN RESERVES)					
TRANSFERS AND ALLOWANCES					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$36,800	\$0	\$32,798	(\$4,002)	
19200-001 Transfer from Operating Reserve Fund	\$43,000	\$0	\$0	(\$43,000)	
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$127,272	\$127,272	\$0	
19200-003 Transfer from East Pubnico Water Utility Fund	\$26,300	\$9,123	\$100,000	\$73,700	
19200-005 Transfer from Operating Reserve Fund - Domtex	\$750,000	\$54,424	\$950,000	\$200,000	
TOTAL OTHER TRANSFERS	\$983,372	\$190,819	\$1,210,070	\$226,698	23.05%
TOTAL REVENUES	\$8,378,910	\$7,741,329	\$8,787,608	\$441,998	5.28%

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	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EXPENDITURES					
GENERAL GOVERNMENT SERVICES					
INTEREST ON SHORT-TERM DEBT					
21011-000 Interest on Short-Term (Banking Service Charges)	\$5,800	\$5,531	\$5,700	\$100	
	\$5,800	\$5,531	\$5,700	\$100	1.72%
LEGISLATIVE - COUNCIL					
21110-000 Warden Stipend	\$31,764	\$31,764	\$32,145	(\$381)	
21111-000 Warden Cell phone	\$600	\$804	\$550	\$50	
21112-000 Warden Travel expenses	\$4,800	\$2,431	\$3,000	\$1,800	
21130-000 Council Stipends	\$158,452	\$158,452	\$160,354	(\$1,902)	
21132-000 Council Travel Expenses	\$6,000	\$1,474	\$3,000	\$3,000	
21133-000 Council Computer Related Costs/Internet	\$1,500	\$1,280	\$3,000	(\$1,500)	
21134-000 Council Benefits & Pension Plan Expense	\$5,500	\$5,821	\$6,500	(\$1,000)	
21135-000 Council UNSM & FCM Conferences	\$17,500	\$9,122	\$22,500	(\$5,000)	
21136-000 Council UNSM & FCM Union Dues	\$6,800	\$6,107	\$6,400	\$400	
21139-100 Council -Capital equipment	\$5,500	\$4,709	\$750	\$4,750	
	\$238,416	\$221,965	\$238,199	\$217	0.09%
ADMINISTRATION					
21212-001 CAO - Salary	\$112,650	\$112,645	\$120,000	(\$7,350)	
21212-003 CAO - Travel & conferences	\$3,500	\$2,309	\$3,000	\$500	
21212-004 CAO - Professional fees	\$0	\$986	\$1,200	(\$1,200)	
21213-000 Director of Finance-Salary	\$56,900	\$56,911	\$60,000	(\$3,100)	
21213-002 Municipal Clerk - Salary	\$47,700	\$47,659	\$60,000	(\$12,300)	
21213-004 Staff -Meeting Fees	\$3,000	\$2,477	\$3,600	(\$600)	
21213-005 Staff -Travel to Meetings	\$400	\$0	\$400	\$0	
21213-006 Staff- Regular Mileage	\$500	\$607	\$500	\$0	
21213-008 Citizen Members-Mileage to Meetings	\$200	\$0	\$500	(\$300)	
21214-002 Office Bldg.-NSP	\$12,000	\$12,293	\$12,500	(\$500)	
21214-003 Office Bldg.-Janitor Wages	\$10,000	\$9,285	\$11,500	(\$1,500)	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,311	\$1,500	\$0	
21214-007 Office Bldg.-Snow Removal	\$1,200	\$407	\$0	\$1,200	
21214-009 Office Bldg.-Repairs	\$10,500	\$2,728	\$4,000	\$6,500	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$282	\$157	\$200	\$82	
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$988	\$1,000	\$0	
21215-000 Legal Services-(Regular Services)	\$6,000	\$4,933	\$6,000	\$0	
21215-002 Legal Services-(Other)	\$2,000	\$519	\$2,000	\$0	
21215-003 Consulting fees	\$4,000	\$372	\$3,000	\$1,000	
21216-001 Office Exp.-Office Supplies	\$10,000	\$8,450	\$9,000	\$1,000	
21216-002 Office Exp. Office Furniture	\$3,000	\$1,955	\$3,000	\$0	
21216-003 Office Exp.-Advertising/Sponsorship	\$13,500	\$15,080	\$16,000	(\$2,500)	
21216-004 Office Exp.-Postage	\$8,500	\$7,755	\$8,500	\$0	
21216-008 Office Exp.-Kitchen Supplies	\$1,700	\$1,565	\$2,000	(\$300)	
21216-010 Office Exp.-Other (Misc.)	\$184	\$0	\$0	\$184	
21216-014 Office Exp.-ADT Security	\$600	\$549	\$600	\$0	
21216-015 Office Exp.-Newsletter (incl.postage)	\$11,000	\$10,650	\$11,000	\$0	
	\$321,816	\$302,591	\$341,000	(\$19,184)	-5.96%
INFORMATION TECHNOLOGY (IT)					
21216-023 IT Dept.- Salary	\$51,500	\$53,505	\$55,000	(\$3,500)	
21216-024 IT Dept.- Travel	\$1,200	\$1,311	\$1,200	\$0	
21216-025 IT Dept.- Training, Books, etc.	\$500	\$109	\$250	\$250	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$500	\$0	\$900	(\$400)	
21216-027 IT Dept.- Internet/Spam Services	\$5,000	\$2,672	\$3,200	\$1,800	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$2,798	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$1,000	\$0	\$0	\$1,000	
21216-030 IT Dept.- Sorftware Maintenance costs	\$21,500	\$19,559	\$25,000	(\$3,500)	
21216-031 IT Dept.- Cell Phone	\$7,000	\$7,356	\$5,000	\$2,000	
21216-032 IT Dept.-AMA Website	\$4,200	\$3,389	\$4,200	\$0	
21216-033 IT Dept.-Translation	\$900	\$90	\$500	\$400	
21216-034 IT Dept.- Phones & Fax	\$5,500	\$6,041	\$6,000	(\$500)	
21216-036 IT Dept. - Online Promotion	\$500	\$0	\$500	\$0	
21216-037 IT Dept. - Video Editing Costs	\$1,000	\$249	\$250	\$750	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$13,000	\$8,054	\$12,500	\$500	
	\$117,300	\$105,133	\$118,500	(\$1,200)	-1.02%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
EMPLOYEE BENEFITS					
21219-001 Employee Benefits -CPP Expense	\$43,500	\$37,443	\$41,500	\$2,000	
21219-002 Employee Benefits -EI Expense	\$22,500	\$20,992	\$19,500	\$3,000	
21219-003 Employee Benefits -Pension Plan	\$51,000	\$44,826	\$51,500	(\$500)	
21219-004 Employee Benefits -Group Insurance & Medical	\$35,500	\$30,522	\$38,000	(\$2,500)	
21219-005 Employee Benefits -Workers Compensation	\$14,000	\$14,185	\$16,000	(\$2,000)	
21219-006-Employee Benefits -Employee Assistance Program	\$600	\$499	\$710	(\$110)	
21219-007-Employee Benefits -Other	\$3,700	\$3,300	\$3,800	(\$100)	
21219-008-Employee Benefits -Workplace Wellness	\$4,000	\$2,760	\$4,000	\$0	
	\$174,800	\$154,527	\$175,010	(\$210)	-0.12%
FINANCIAL AUDIT					
21225-000 Audit Fees	\$25,000	\$23,000	\$25,000	\$0	
	\$25,000	\$23,000	\$25,000	\$0	0.00%
TAXATION					
21241-000 Revenue Adm.Accountant - Salary	\$46,050	\$46,044	\$47,500	(\$1,450)	
21241-001 Revenue Tax Collection - Salary	\$35,700	\$35,666	\$38,500	(\$2,800)	
21241-002 Title Searches & Survey Expenses	\$2,000	\$2,086	\$2,500	(\$500)	
21241-003 Tax Sale Expenses	\$1,000	\$1,552	\$1,000	\$0	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$10,500	\$11,194	\$11,000	(\$500)	
21243-001 Tax Rebates-Exemptions Granted	\$17,500	\$17,150	\$17,400	\$100	
21243-002 Write-Offs and Allowances - Municipal Tax	\$8,000	\$7,647	\$8,000	\$0	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$112,000	\$111,899	\$110,000	\$2,000	
	\$232,750	\$233,239	\$235,900	(\$3,150)	-1.35%
COMMON OFFICE EXPENSES					
21290-001 Common Other and Meals	\$8,500	\$8,683	\$7,500	\$1,000	
21290-004 Photocopier Leases	\$8,025	\$8,008	\$9,900	(\$1,875)	
21290-005 Postage Meter Lease	\$2,300	\$2,252	\$2,300	\$0	
21290-006 Photocopier Usage	\$5,000	\$4,721	\$4,500	\$500	
21290-007 Property and Liability Insurance	\$24,000	\$24,777	\$25,000	(\$1,000)	
	\$47,825	\$48,442	\$49,200	(\$1,375)	-2.88%
ELECTION, CONFERENCES AND MEMBERSHIP					
21910-000 Elections, Plebiscites	\$35,000	\$31,874	\$0	\$35,000	
21920-000 Conventions-UNSM and FCM CAO	\$1,225	\$647	\$1,330	(\$105)	
21920-001 Conventions- AMA membership/conference expenses	\$7,500	\$2,995	\$5,500	\$2,000	
21920-002 Conventions-Tax Collectors Seminars	\$2,600	\$2,377	\$2,200	\$400	
21920-003 Conventions/Training/Workshops	\$10,000	\$7,237	\$9,000	\$1,000	
21920-007 AMA Regional Rep - Board meeting expenses	\$2,000	\$2,056	\$3,000	(\$1,000)	
21920-008 CAMA Membership/Conference	\$500	\$490	\$500	\$0	
	\$58,825	\$47,677	\$21,530	\$37,295	63.40%
GRANTS TO ORGANIZATIONS					
21950-001 Grants to organizations - Spring	\$52,500	\$52,500	\$52,500	\$0	
21950-003 Community Hall Grants Project	\$45,000	\$45,000	\$70,000	(\$25,000)	
21950-004 YMCA Operating Grant	\$15,000	\$15,000	\$15,000	\$0	
21950-005 Mariners Center Operating Grant	\$48,000	\$64,894	\$70,000	(\$22,000)	
21950-006 Ground Search and Rescue Grant	\$4,000	\$4,000	\$4,000	\$0	
21950-008 Special Events Grants	\$10,500	\$9,700	\$9,000	\$1,500	
21950-010 District Community Grants	\$27,000	\$26,000	\$27,000	\$0	
21950-100 Grants to Organizations - Fall	\$7,500	\$7,500	\$7,500	\$0	
	\$209,500	\$224,594	\$255,000	(\$45,500)	-21.72%
ASSESSMENT RECOVERY COSTS - PVSC					
21972-000 Assessment Recovery Costs	\$195,100	\$193,940	\$193,435	\$1,665	
	\$195,100	\$193,940	\$193,435	\$1,665	0.85%
TOTAL GENERAL GOVERNMENT SERVICES					
	\$1,627,132	\$1,560,639	\$1,658,474	(\$31,342)	-1.93%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>PROTECTIVE SERVICES</u>					
POLICE PROTECTION					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$847,000	\$842,280	\$879,186	(\$32,186)	
	\$847,000	\$842,280	\$879,186	(\$32,186)	-3.80%
TRANSFER TO CORRECTIONAL SERVICES					
22210-100 Correctional Services	\$106,231	\$106,231	\$105,400	\$831	
	\$106,231	\$106,231	\$105,400	\$831	0.78%
OTHER LAW ENFORCEMENT					
22330-010 Adm. Costs - DNA Costs	\$6,400	\$6,264	\$5,500	\$900	
22330-015 Prosecutorial Services	\$1,500	\$1,675	\$1,800	(\$300)	
	\$7,900	\$7,939	\$7,300	\$600	7.59%
FIRE PROTECTION- OPERATIONAL GRANTS & SUPPORT					
22420-000 Fire Depts.- Per Capita Grants	\$259,539	\$259,541	\$264,732	(\$5,193)	
22420-001 Fire Depts.-Training Program	\$17,000	\$22,404	\$21,000	(\$4,000)	
22420-002 Fire Depts.- Conferences	\$11,000	\$10,243	\$12,500	(\$1,500)	
22420-004 Fire Depts.- Airpacks (2)	\$18,000	\$18,259	\$19,125	(\$1,125)	
22420-005 Fire Depts.- Pagers (2)	\$1,550	\$932	\$1,550	\$0	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Professional Development Courses	\$1,000	\$0	\$0	\$1,000	
22420-009 Fire Depts.- Training Eqmt & medals	\$0	\$0	\$4,700	(\$4,700)	
22420-010 Fire Depts.- Insurance Accident/ Life	\$22,750	\$23,246	\$24,000	(\$1,250)	
22420-011 Fire depts.-Fire Tags and Other	\$2,000	\$680	\$1,000	\$1,000	
22420-012 Fire Depts.- Radio License Fees	\$5,700	\$5,462	\$5,470	\$230	
	\$339,039	\$340,768	\$354,577	(\$15,538)	-4.58%
FIRE PROTECTION - AREA RATE - CAPITAL					
22424-000 West Pubnico Area Rate	\$50,339	\$50,083	\$50,548	(\$209)	
22424-001 Quinan Area Rate	\$15,884	\$15,846	\$16,473	(\$589)	
22424-002 East Pubnico Area Rate	\$18,254	\$18,220	\$18,647	(\$393)	
22424-003 Eel Brook Area Rate	\$42,773	\$42,765	\$44,193	(\$1,420)	
22424-004 Wedgeport & District Area Rate	\$69,313	\$69,237	\$69,798	(\$485)	
22424-005 Islands & District Area Rate	\$15,308	\$15,304	\$15,732	(\$424)	
22424-006 Lake Vaughn Area Rate	\$3,259	\$3,259	\$3,323	(\$64)	
22424-007 Kemptville Area Rate	\$4,005	\$4,005	\$4,142	(\$137)	
	\$219,135	\$218,718	\$222,857	(\$3,722)	-1.70%
EMERGENCY MANAGEMENT ORGANIZATION					
22510-000 EMO Coordinator - Stipend	\$8,200	\$8,000	\$8,200	\$0	
22510-001 EMO Coordinator - Travel	\$750	\$400	\$750	\$0	
22510-002 EMO Coordinator - Conferences	\$2,000	\$945	\$1,500	\$500	
22512-002 EMO Communications (internet&radio line exp)	\$2,700	\$2,629	\$2,700	\$0	
22512-003 EMO Miscellaneous	\$1,500	\$14,947	\$1,500	\$0	
22512-004 EMO Exercises and Training	\$1,500	\$0	\$2,200	(\$700)	
22512-009 EMO Boat Maintenance	\$500	\$46	\$500	\$0	
22512-010 EMO Training expense	\$1,300	\$41	\$0	\$1,300	
22512-011 EMO Generator Maintenance	\$1,100	\$313	\$600	\$500	
	\$19,550	\$27,321	\$17,950	\$1,600	8.18%
PROPERTY INSPECTION AND PUBLIC WORKS					
22920-001 P.Insp/P.Works - Director's Salary	\$66,780	\$66,758	\$64,000	\$2,780	
22920-002 P.Insp/P.Works - Director's Travel	\$3,000	\$2,897	\$3,000	\$0	
22920-005 P.Insp/P.Works - Building Official Salary	\$53,800	\$37,735	\$67,400	(\$13,600)	
22920-006 P.Insp/P.Works - Building Official Travel	\$500	\$105	\$500	\$0	
22920-007 P.Insp/P.Works - Facilities Maintenance Salary	\$39,000	\$32,898	\$39,500	(\$500)	
22920-008 P.Insp/P.Works - Fac. Maint Assistants Salary	\$20,225	\$24,522	\$0	\$20,225	
22920-010 P.Insp/P.Works - Printing Expense	\$1,500	\$1,501	\$1,500	\$0	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$6,000	\$9,544	\$7,000	(\$1,000)	
22920-012 P.Insp/P.Works - Assistant to the Director -Salary	\$33,330	\$30,138	\$34,000	(\$670)	
22920-014 P.Insp/P.Works - Other Expense	\$2,800	\$1,348	\$2,800	\$0	
22920-015 P.Insp/P.Works - Conferences/Training	\$12,000	\$11,376	\$12,000	\$0	
22920-016 P.Insp/P.Works - Business park road maintenance	\$5,000	\$600	\$5,000	\$0	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$1,167	\$1,500	\$0	
22920-018 P.Insp/P.Works - General mileage	\$500	\$357	\$500	\$0	
22920-019 P.Insp/P.Works - Civic Signage Initiative	\$2,000	\$2,496	\$2,000	\$0	
22920-022 P.Insp/P.Works - Department vehicles	\$13,000	\$9,838	\$13,000	\$0	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$2,500	\$648	\$2,500	\$0	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$4,000	\$2,722	\$4,000	\$0	
22920-025 P.Insp/P.Works - Equipment Maintenance	\$5,000	\$4,067	\$9,500	(\$4,500)	
	\$272,435	\$240,717	\$269,700	\$2,735	1.00%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
ANIMAL CONTROL					
22930-200 Contribution SPCA	\$29,442	\$29,445	\$29,442	\$0	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$300	\$206	\$300	\$0	
	\$29,742	\$29,651	\$29,742	\$0	0.00%
TOTAL PROTECTIVE SERVICES	\$1,841,032	\$1,813,625	\$1,886,712	(\$45,680)	-2.48%
TRANSPORTATION SERVICES					
ROAD TRANSPORT & ACTIVE TRANSPORTATION					
23230-000 Contract - Dept. of Transportation	\$45,328	\$45,328	\$46,007	(\$679)	
23230-100 Feasibility Study / Active transportation	\$32,000	\$28,157	\$0	\$32,000	
23230-125 Hipson Bridge Assessment	\$3,000	\$6,271	\$0	\$3,000	
23230-175 Public Transportation (HOPE)	\$1,000	\$0	\$1,000	\$0	
	\$81,328	\$79,756	\$47,007	\$34,321	42.20%
AIRPORT OPERATIONAL SUPPORT					
23320-000 Yarmouth Airport Corp'n.- Operating Grant	\$232,000	\$232,000	\$232,000	\$0	
23320-050 Yarmouth Airport Corp'n - Economic dev initiatives	\$11,000	\$0	\$32,000	(\$21,000)	
23320-050 Yarmouth Airport Corp'n - Passenger Service Subsidy	\$9,000	\$0	\$0	\$9,000	
	\$252,000	\$232,000	\$264,000	(\$12,000)	-4.76%
TOTAL TRANSPORT SERVICES	\$333,328	\$311,756	\$311,007	\$22,321	6.70%
ENVIRONMENTAL HEALTH SERVICES					
WEST PUBNICO SEWAGE & TREATMENT PLANT					
24240-001 W.Pub. Sewer - General Repairs	\$18,000	\$18,069	\$22,000	(\$4,000)	
24240-002 W.Pub. Sewer - NS Power	\$41,000	\$34,941	\$35,000	\$6,000	
24240-004 W.Pub. Sewer - Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 W.Pub. Sewer - Supplies/Misc.Exp.	\$810	\$2,433	\$2,500	(\$1,690)	
24240-006 W.Pub. Sewer - Septic Services	\$3,000	\$532	\$2,000	\$1,000	
24240-007 W.Pub. Sewer - Professional Development	\$4,000	\$259	\$3,000	\$1,000	
24240-008 W.Pub. Sewer - Geotube Solution	\$6,000	\$3,976	\$6,000	\$0	
24240-009 W.Pub. Sewer - Treatment Plant Study	\$20,000	\$17,005	\$2,000	\$18,000	
24240-010 W.Pub. Sewer - Transfer to Cap Reserve	\$1,800	\$0	\$188	\$1,612	
24240-012 W.Pub. Sewer - Capital & Infrastructure	\$15,000	\$2,679	\$22,000	(\$7,000)	
24240-013 W.Pub. Sewer - Chlorine/Lab Testing	\$2,600	\$1,678	\$2,200	\$400	
24240-014 W.Pub. Sewer - Liability Insurance	\$4,000	\$3,567	\$4,000	\$0	
24240-015 W.Pub. Sewer - Waste Water Operator salary	\$41,000	\$40,985	\$44,000	(\$3,000)	
24240-016 W.Pub. Sewer - Sludge removal and dewatering	\$16,000	\$25,906	\$28,000	(\$12,000)	
24240-017 W.Pub. Sewer - Scada system & telephone	\$4,000	\$3,046	\$4,000	\$0	
24240-018 W.Pub. Sewer - Office supplies	\$830	\$64	\$750	\$80	
24240-019 W.Pub.Sewer - Waste Water Op. Empl.Benefits	\$6,000	\$5,355	\$6,200	(\$200)	
24240-020 W. Pub Sewer - Mileage	\$3,000	\$2,800	\$3,000	\$0	
24240-021 W. Pub Sewer -Interest Exp.	\$12,510	\$12,509	\$10,306	\$2,204	
24240-022 W. Pub Sewer -Generator Maintenance/Fuel	\$1,200	\$225	\$1,200	\$0	
	\$202,750	\$178,030	\$200,344	\$2,406	1.19%
TUSKET SEWAGE & TREATMENT PLANT					
24245-001 Tusket Sewer -Wages	\$3,000	\$3,000	\$3,000	\$0	
24245-002 Tusket Sewer -NSP	\$11,500	\$8,333	\$9,000	\$2,500	
24245-003 Tusket Sewer -Communications (Scada)	\$1,100	\$994	\$1,100	\$0	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$900	\$910	\$950	(\$50)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$5,200	\$5,621	\$6,780	(\$1,580)	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$800	\$32	\$200	\$600	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$1,900	\$1,657	\$1,700	\$200	
24245-010 Tusket Sewer -Septic Services	\$5,000	\$3,742	\$5,000	\$0	
24245-012 Tusket Sewer -Miscellaneous Expense	\$200	\$188	\$200	\$0	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$6,000	\$7,780	\$8,000	(\$2,000)	
	\$35,800	\$32,458	\$36,130	(\$330)	-0.92%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
WATER UTILITY - LOWER EAST PUBNICO					
24255-001 Lower E.Pub Water - Power and Pumping	\$6,500	\$6,155	\$6,500	\$0	
24255-003 Lower E.Pub Water - Capital and repairs	\$2,000	\$5,135	\$3,000	(\$1,000)	
24255-004 Lower E.Pub Water - Insurance	\$500	\$331	\$350	\$150	
24255-006 Lower E.Pub Water - Miscellaneous	\$0	\$332	\$0	\$0	
24255-007 Lower E.Pub Water - Salary & mileage	\$3,000	\$3,226	\$2,000	\$1,000	
	\$12,000	\$15,180	\$11,850	\$150	1.25%
WATER UTILITY - MIDDLE EAST PUBNICO					
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$3,719	\$4,000	\$0	
24255-017 Middle E.Pub Water - Capital, repairs & study	\$40,000	\$23,359	\$14,200	\$25,800	
24255-018 Middle E.Pub Water - Insurance	\$300	\$278	\$300	\$0	
24255-019 Middle E.Pub Water - Salary & mileage	\$6,250	\$5,422	\$7,250	(\$1,000)	
24255-021 Middle E.Pub Water - Miscellaneous	\$750	\$0	\$400	\$350	
	\$51,300	\$32,777	\$26,150	\$25,150	49.03%
TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY	\$63,300	\$47,957	\$38,000	\$25,300	39.97%
GARBAGE COLLECTION & DISPOSAL					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,000	\$0	\$0	\$1,000	
24320-001 Solid Waste - Collection Contract	\$303,894	\$302,648	\$313,011	(\$9,117)	
24320-002 Solid Waste - Recycling Fees	\$52,000	\$44,365	\$49,000	\$3,000	
24320-003 Solid Waste - Disposal Fees - Landfill	\$162,000	\$146,740	\$155,000	\$7,000	
24320-004 Solid Waste - Disposal Fees - Organics	\$75,000	\$65,003	\$67,000	\$8,000	
24320-007 Solid Waste - Advertising	\$2,500	\$1,466	\$2,500	\$0	
24320-010 Solid Waste - Spring & Fall Cleanup	\$34,000	\$47,416	\$52,000	(\$18,000)	
24320-050 Solid Waste - Community Clean up Program	\$14,000	\$12,814	\$14,000	\$0	
24320-060 Solid Waste - Waste Check Operational Support	\$18,710	\$18,710	\$21,000	(\$2,290)	
24320-100 Solid Waste - Compostainers	\$15,000	\$11,064	\$14,000	\$1,000	
24390-000 Solid Waste - Illegal Dumping Clean Up	\$2,500	\$1,781	\$2,500	\$0	
	\$680,604	\$652,008	\$690,011	(\$9,407)	-1.38%
OTHER ENVIRONMENTAL HEALTH					
24990-010 Unsightly/Dangerous Premises	\$7,000	\$12,872	\$26,000	(\$19,000)	
	\$7,000	\$12,872	\$26,000	(\$19,000)	-271.43%
TOTAL ENVIRONMENTAL HEALTH SERVICES	\$989,454	\$923,323	\$990,485	(\$1,031)	-0.10%
PUBLIC HEALTH SERVICES					
MEDICAL CLINIC OPERATIONS & DOCTOR RECRUITMENT					
25300-000 Harbour South Medical Clinic	\$10,000	\$6,281	\$14,000	(\$4,000)	
25300-050 AM Clarke Medical Clinic	\$45,000	\$35,644	\$41,000	\$4,000	
25300-065 Special Municipal Tax Legislation - AM Clarke	\$9,700	\$9,720	\$10,000	(\$300)	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$13,000	(\$17,331)	\$10,000	\$3,000	
	\$80,200	\$36,814	\$77,500	\$2,700	3.37%
TOTAL PUBLIC HEALTH SERVICES	\$80,200	\$36,814	\$77,500	\$2,700	3.37%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
ENVIRONMENTAL DEVELOPMENT SERVICES					
PLANNING AND ZONING					
26110-001 District Planning Commission	\$76,500	\$76,500	\$82,000	(\$5,500)	
26110-004 Strategic planning initiatives	\$4,000	\$12	\$6,000	(\$2,000)	
	\$80,500	\$76,512	\$88,000	(\$7,500)	-9.32%
COMMUNITY DEVELOPMENT					
26220-001 Comm Dev Officer - Wages	\$46,050	\$46,024	\$48,500	(\$2,450)	
26220-002 Comm Dev Officer - Travel	\$1,500	\$1,529	\$1,500	\$0	
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$1,707	\$1,500	\$0	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$3,000	\$2,000	\$0	
26220-007 Comm Dev Officer - meetings and info sessions	\$1,000	\$14	\$1,000	\$0	
26220-008 Comm Dev Officer - Quinan Trail Project	\$1,000	\$46	\$400	\$600	
26220-009 Comm Dev Officer - Small Community Projects	\$2,300	\$1,851	\$2,300	\$0	
26220-011 Comm Dev Officer - Tent operational costs	\$1,500	\$708	\$1,500	\$0	
26220-013 Comm Dev Officer - Youth Engagement	\$1,500	\$638	\$1,200	\$300	
	\$58,350	\$55,517	\$59,900	(\$1,550)	-2.66%
TOTAL COMMUNITY DEVELOPMENT	\$58,350	\$55,517	\$59,900	(\$1,550)	-2.66%
HOUSING AND ECONOMIC DEVELOPMENT					
26310-005 Regional Housing Authority Deficit	\$29,000	\$23,000	\$29,000	\$0	
26310-014 Western Regional Enterprise Network	\$51,000	\$50,824	\$43,752	\$7,248	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$12,000	\$4,842	\$20,000	(\$8,000)	
26310-016 Argyle Economic Development Initiatives - Housing	\$0	\$0	\$8,000	(\$8,000)	
26310-020 Yarmouth Area Industrial Commission-Operations	\$61,000	\$57,426	\$56,000	\$5,000	
26310-021 Yarmouth Area Industrial Commission-Closure costs	\$10,000	\$10,000	\$5,000	\$5,000	
	\$163,000	\$146,092	\$161,752	\$1,248	0.77%
BUSINESS & RESIDENTIAL PARKS					
26690-001 Street Lights - Tusket & Wedgeport	\$800	\$228	\$600	\$200	
26690-002 Tusket Business Park - Maintenance & Other	\$1,250	\$469	\$1,000	\$250	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,000	\$16	\$750	\$250	
26690-004 Gain/Loss on sale of land	\$8,000	\$0	\$3,500	\$4,500	
	\$11,050	\$713	\$5,850	\$5,200	47.06%
SENIOR SAFETY					
26800-001 Senior Safety - Salary	\$51,620	\$51,624	\$52,700	(\$1,080)	
26800-002 Senior Safety - Vehicle & Travel	\$1,500	\$875	\$1,400	\$100	
26800-004 Senior Safety - Conference & Training	\$300	\$0	\$0	\$300	
	\$53,420	\$52,500	\$54,100	(\$680)	-1.27%
REGIONAL AND LOCAL TOURISM SUPPORT					
26900-108 Tourism - Contribution to YASTA - Operating	\$60,000	\$60,000	\$66,250	(\$6,250)	
26900-109 Tourism - Contribution to YASTA - Projects	\$7,000	\$8,750	\$4,375	\$2,625	
26900-118 Tourism - Business/tourism signage initiative	\$4,000	\$3,564	\$4,000	\$0	
26900-130 Tourism - Misc Argyle (Experiences)	\$7,500	\$2,376	\$7,000	\$500	
26910-001 Tourism - Advertising (local)	\$4,000	\$730	\$2,000	\$2,000	
	\$82,500	\$75,420	\$83,625	(\$1,125)	-1.36%
TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES	\$448,820	\$406,755	\$453,227	(\$4,407)	-0.98%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<u>RECREATION & CULTURAL SERVICES</u>					
<i>RECREATION SERVICES</i>					
27110-001 Recreation - Director of Programming & Active Living Salary	\$50,680	\$50,684	\$53,000	(\$2,320)	
27110-002 Recreation - Director of Programming & Active Living Travel	\$4,000	\$3,562	\$4,000	\$0	
27110-003 Recreation - Director of Recreation Services' Salary	\$0	\$0	\$53,500	(\$53,500)	
27110-004 Recreation - Director of Recreation Services' Travel	\$0	\$0	\$3,500	(\$3,500)	
27111-003 Recreation - Summer Student Wages	\$67,257	\$64,073	\$74,984	(\$7,727)	
27111-004 Recreation - Casual Employee Travel	\$1,200	\$835	\$1,200	\$0	
27111-005 Recreation - Gym Supervisors Wages	\$2,700	\$2,018	\$3,000	(\$300)	
27111-006 Recreation - Casual Employee Training	\$0	\$0	\$1,000	(\$1,000)	
27112-001 Recreation - Senior Programs	\$8,050	\$9,560	\$10,000	(\$1,950)	
27112-002 Recreation - Thrive Initiatives	\$0	\$0	\$5,000	(\$5,000)	
27112-003 Recreation - Program Expenses	\$9,550	\$6,459	\$15,460	(\$5,910)	
27112-004 Recreation - Commission Expenses.	\$800	\$513	\$800	\$0	
27112-005 Recreation - Capital Equipment for Programs	\$1,500	\$1,315	\$1,500	\$0	
27112-006 Recreation - Repairs and Capital Projects	\$15,000	\$9,731	\$14,500	\$500	
27112-007 Recreation - Day Camps Expenses	\$6,500	\$7,233	\$7,300	(\$800)	
27112-008 Recreation - Director of Programming Prof. Development	\$2,000	\$1,783	\$2,000	\$0	
27112-009 Recreation - Miscellaneous Expenses	\$500	\$36	\$500	\$0	
27112-010 Recreation - Director of Rec. Services Prof Development	\$0	\$0	\$2,500	(\$2,500)	
27112-011 Recreation - Memberships	\$0	\$0	\$800	(\$800)	
27112-012 Recreation - Volunteer Banquet Celebrations	\$3,300	\$2,210	\$3,300	\$0	
27112-013 Recreation - Active Transportation	\$0	\$0	\$4,500	(\$4,500)	
27112-014 Recreation - Kids First Fund	\$1,700	\$1,814	\$1,700	\$0	
27112-015 Recreation - Kids in Motion Wages	\$2,200	\$455	\$0	\$2,200	
27112-016 Recreation - Meeting Expenses	\$200	\$316	\$500	(\$300)	
27112-017 Recreation - Argyle Minor Soccer Club	\$500	\$500	\$0	\$500	
27112-018 Recreation - Leadership Development for Coaches	\$0	\$0	\$1,000	(\$1,000)	
27112-116 Recreation - School Sport Support	\$2,000	\$1,600	\$2,000	\$0	
27180-000 Recreation - Field Maintenance	\$9,000	\$8,656	\$8,200	\$800	
27180-001 Recreation - Field Maintenance - Salary	\$0	\$0	\$28,800	(\$28,800)	
	\$188,637	\$173,351	\$304,544	(\$115,907)	-61.44%
<i>ACTIVE LIVING</i>					
27200-001 Active Living - Director of Programing & Active Living Salary	\$51,140	\$51,124	\$0	\$51,140	
27200-002 Active Living - Director of Programing & Active Living Travel	\$4,000	\$2,532	\$0	\$4,000	
27200-003 Active Living - Director of Programing & Active Living-Prof Dev	\$2,500	\$1,407	\$0	\$2,500	
27200-005 Active Living - Program Expenses	\$10,170	\$6,308	\$0	\$10,170	
27200-006 Active Living - Thrive Initiatives	\$3,000	\$6,404	\$0	\$3,000	
27200-007 Active Living - Leadership Development for Coaches	\$1,000	\$100	\$0	\$1,000	
27200-008 Active Living - Miscellaneous Expenses	\$500	\$117	\$0	\$500	
	\$72,310	\$67,991	\$0	\$72,310	100.00%
<u>CULTURAL BUILDINGS & FACILITIES</u>					
<i>PUBNICO LIBRARY</i>					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$13,000	\$12,182	\$13,000	\$0	
27250-002 Pubnico Library - Furnace Oil	\$8,500	\$7,692	\$8,500	\$0	
27250-003 Pubnico Library - NSP	\$1,800	\$1,336	\$1,800	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$391	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$2,000	\$367	\$2,000	\$0	
27250-006 Pubnico Library - Insurance	\$1,536	\$1,536	\$1,600	(\$64)	
27250-007 Pubnico Library - Supplies	\$200	\$0	\$0	\$200	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$6	\$200	\$0	
27250-009 Pubnico Library - Snow Removal	\$500	\$0	\$0	\$500	
	\$28,236	\$23,511	\$27,600	\$636	2.25%

2017-2018 Operating Budget

	<u>2016-2017</u> <u>BUDGET</u>	<u>2016-2017</u> <u>ACTUALS</u>	<u>2017-2018</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
COURTHOUSE & ARCHIVES					
27290-000 Courthouse - Summer Tourguides Wages	\$10,000	\$13,112	\$10,500	(\$500)	
27290-001 Courthouse - Telephone	\$1,600	\$1,541	\$1,600	\$0	
27290-002 Courthouse - NS Power	\$5,000	\$4,223	\$5,000	\$0	
27290-003 Courthouse - Office Supplies	\$1,900	\$1,521	\$1,900	\$0	
27290-004 Courthouse - Repairs & Maintenance	\$8,000	\$5,671	\$6,000	\$2,000	
27290-005 Courthouse - Fall Tourguide Wages	\$6,300	\$3,145	\$6,300	\$0	
27290-006 Courthouse - Snow Removal	\$1,500	\$0	\$0	\$1,500	
27290-007 Courthouse - Membership Dues	\$1,200	\$1,221	\$1,300	(\$100)	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$700	\$676	\$750	(\$50)	
27290-009 Courthouse - Archivist - Salary	\$65,420	\$57,955	\$56,000	\$9,420	
27290-010 Courthouse - Staff Travel	\$1,200	\$681	\$1,000	\$200	
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$2,922	\$4,000	\$0	
27290-012 Courthouse - Books & Periodicals	\$1,800	\$121	\$1,800	\$0	
27290-014 Courthouse - Advertising	\$4,500	\$3,660	\$4,500	\$0	
27290-015 Courthouse - Photocopier Usage & Maint. Contract	\$1,600	\$515	\$400	\$1,200	
27290-016 Courthouse - Lawn Maintenance	\$1,700	\$1,543	\$2,000	(\$300)	
27290-017 Courthouse - Internet Services	\$450	\$131	\$300	\$150	
27290-018 Courthouse - Kitchen Expenses	\$400	\$262	\$400	\$0	
27290-019 Courthouse - Furnace Oil	\$2,000	\$1,296	\$2,000	\$0	
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,937	\$2,500	\$0	
27290-022 Courthouse - Security	\$1,200	\$580	\$1,200	\$0	
27290-023 Courthouse - Public Programming	\$4,000	\$3,523	\$5,000	(\$1,000)	
27290-024 Courthouse - Postage	\$300	\$307	\$325	(\$25)	
27290-025 Courthouse - Preservation supplies	\$3,500	\$992	\$3,500	\$0	
27290-026 Courthouse - Heritage Development Officer - Salary	\$40,000	\$41,354	\$46,000	(\$6,000)	
27290-027 Courthouse - Insurance	\$2,000	\$1,961	\$2,200	(\$200)	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$14,000	\$18,321	\$10,000	\$4,000	
	\$186,770	\$169,173	\$176,475	\$10,295	5.51%
REGIONAL LIBRARY					
27590-050 Western Counties Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	\$54,013	\$54,013	\$54,013	\$0	0.00%
TOTAL RECREATION & CULTURAL SERVICES					
	\$529,966	\$488,039	\$562,632	(\$32,666)	-6.16%
EDUCATION					
28110-000 Appropriation to Tri-County Regional School Board	\$1,531,707	\$1,531,707	\$1,535,299	(\$3,592)	
TOTAL EDUCATION	\$1,531,707	\$1,531,707	\$1,535,299	(\$3,592)	-0.23%
TRANSFERS TO RESERVES AND OWN FUNDS					
28221-001 Transfer to Capital Reserve	\$120,000	\$220,000	\$135,000	(\$15,000)	
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$127,273	\$127,272	\$0	
28223-002 Transfer to own agency - Yar. Industrial Commission	\$750,000	\$54,424	\$950,000	(\$200,000)	
28223-003 Transfer to TCA fund - East Pubnico Utility	\$0	\$0	\$100,000	(\$100,000)	
	\$997,272	\$401,697	\$1,312,272	(\$315,000)	-31.59%
TOTAL TRANSFERS	\$997,272	\$401,697	\$1,312,272	(\$315,000)	-31.59%
TOTAL EXPENDITURES	\$8,378,911	\$7,474,354	\$8,787,608	(\$408,697)	-4.88%