



# Municipality of the District of Argyle

## Capital and Operations Budget 2019 - 2020

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# Municipality of the District of Argyle

## Highlights of 2019-20 operating budget

### REVENUES

#### 1 TAXATION REVENUES

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Council is authorizing an increase in Commercial and Residential Taxes in the 2019-20 year. This represents the first Residential tax increase in almost 20 years. Residents' taxes have traditionally increased over the years, based solely on changes in property assessment values.

The increases in both commercial and residential rates shall be invested primarily in fire protection, with a multi-year commitment to assist smaller fire departments with vehicle replacement costs and dispatch services. Also, additional investments are made in property protection and bylaw enforcement to support growing residential needs in this area.

An increase of 2 cents on the residential and commercial tax rate will equate to a \$20 dollar a year increase for every \$100,000 in property assessment.

Deed transfer taxes are expected to remain steady for the year.

Total increase in all types of taxation revenues, except area rates, is expected to be \$232,400.

#### 2 REVENUES FROM OWN SOURCES AND SALES OF SERVICES

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Revenues from own sources includes interest on investments and overdue taxes, revenues from Day Camp and other activities, revenues generated from partnerships with non-profit organizations.

Services provided to local governments include sales of administrative services to partner organizations and includes wind turbine revenues as part of our COMFIT project.

Last year, Argyle generated \$140,000 in sale of services, driven by the sale of planning services, sale of management services to the airport, and sale of accounting services to the Western Regional Enterprise Network. Current year sales will decrease to \$68,000.

Revenues from sale of wind energy is estimated to be \$48,000.

Overall, we are expecting a drop in this revenue from \$495,000 to \$386,000, some of which is matched by a decrease in costs.

### 3 CONDITIONAL AND UNCONDITIONAL TRANSFERS FROM PROVINCIAL & FEDERAL GOVERNMENTS

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Conditional grants are received for a specific purpose or project, and include grants for Tourism, Active Living, Recreation and special projects.

We are expecting a reduction in revenue of \$20,000, which will be offset equally in reduced costs.

Unconditional transfers come in the form of financial operating grants from the Province of Nova Scotia, which has been frozen at \$155,000 for Argyle for five years as the Province considers a new and improved funding model.

### 4 TRANSFERS FROM OWN RESERVES

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The current year budget anticipates a transfer from the operating reserve to fund the following investments: Additional funding for the YMCA, one-time financial aid to support the Mariners Center expansion application, and investments in comfort center improvements for our region.

# **EXPENDITURES**

## **1 EXPENDITURES – GENERAL GOVERNMENT SERVICES**

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General government services includes Legislative (Council) expense, Administrative costs, Offices of the CAO, Finance, Taxation, Information technology, audit services, employee benefits, grants to organizations, and assessment services.

There is an increase of \$106,500 invested in General Government Services; a 5% increase from the prior year. The increase is due mostly to one-time investments; legal defense of an appeal to the UARB and consulting fees required to support the Mariners Center Expansion funding application.

## **2 EXPENDITURES – POLICING AND OTHER PROTECTIVE SERVICES**

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Protective Services include transfers to the Province of NS to support correctional services, police Protection, fire protection, emergency management services, animal control, public works and Building and Fire inspection services.

Police protection costs increase annually as determined by the Province of Nova Scotia (current year increase of \$8,000).

The Public works department will see added investment in bylaw enforcement and building and fire inspection services. Fire and Building Inspection are legislated provincially, and these regulations require Argyle to invest in one additional staff to train and be certified, which is a 2-3-year process. Increased investment in Public works amounts to \$65,000)

Argyle has committed an additional \$65,000 annually to fire protection, investing in fire dispatch services as well as assisting smaller fire departments with needed vehicle replacement. The area rates have also increased in Eel Brook and Pubnico to reflect the construction of a new fire station and new fire equipment in those two departments respectively.

Total additional investment is \$312,000, of which \$135,000 will be covered by local area rate increases.

## **3 EXPENDITURES – TRANSPORTATION SERVICES**

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Transportation services expense includes road maintenance costs paid to the Province of Nova Scotia, and Argyle's portion of operating costs for the Yarmouth International Airport Corporation.

Investment in the local airport is expected to decrease by \$22,000 this year which represents our expected decrease in this expenditure grouping.

## 4 EXPENDITURES – ENVIRONMENTAL HEALTH SERVICES

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Environmental health services include wastewater operations in West Pubnico, Wedgeport and Tusket, and the industrial water utilities in East Pubnico which are fully funded by the users of those services. Each of those items require approval from the respective committees for the budgets presented here. We are expecting an increase in water and waste water of \$166,000, most of which is a one-time investment in a new storage building supporting West Pubnico Wastewater and paid for entirely by the surplus accumulated through the area rate charged to users.

Other environmental health services investments supported by all taxpayers include Garbage collection and removal, and the clean-up of unsightly premises. Almost three quarters (75%) of the total cost of this service is in garbage collection and disposal of all types of waste. Garbage collection and disposal is expected to increase by \$29,000 compared to prior year budget, and we have reduced the dangerous and unsightly budget line by \$10,000.

Total increase in Environmental Health Services = \$196,000, or 11% increase.

## 5 EXPENDITURES – PUBLIC HEALTH SERVICES

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Public Health Services includes investments in the recruitment and retention of medical doctors. Our primary investments includes operational support for two medical clinics, located in Pubnico Head and the Town of Yarmouth. Operational costs and ownership are equally shared amongst the three municipal units in the County. Other shared investments include doctor recruitment incentives.

Budget is expected to remain steady for this year. Reductions in medical clinic expenses are offset by increased investment in doctor recruitment and retention.

## 6 EXPENDITURES – ENVIRONMENTAL DEVELOPMENT SERVICES

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Environmental development services is a broad service area, including planning and zoning, economic and community development initiatives, Regional Economic Development, contributions to the Regional housing authority, regional and local investment in tourism and Senior Safety.

Argyle is expecting a reduction of \$83,000 in this area of expenditure, triggered by reduced planning costs and the completion of a one-time project supporting aquaculture investment.

## **7 EXPENDITURES – RECREATION AND CULTURAL SERVICES**

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Recreation and cultural services includes investments in Recreation, Active Living, Argyle Courthouse and Archives, Regional and Pubnico Library services.

The municipality shall invest an additional \$60,000 in this area being a 2% increase. The bulk of which is invested in capital improvements to the East Kemptville ballfield, additional recreational programming for young teenagers in Argyle. Further, there are additional investments in preservation supplies and repairs to the Courthouse/Archives.

## **8 EXPENDITURES – EDUCATION**

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This item represents annual transfers to the Province of Nova Scotia for education services. The amount is mandated and calculated by the Province. This amount gets calculated based on the Uniform Assessment, which is one year behind actual assessment growth.

The transfer to the Province for this service will increase by \$26,000 this year. Total costs represent 19% of our total budget and is unavoidable.

## **9 EXPENDITURES – TRANSFERS TO OWN RESERVES & OWN AGENCIES**

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Argyle transfers an amount to its Capital Reserve annually, in anticipation of future capital costs. The amount has decreased by \$10,000 to \$135,000 in this year's budget.

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>REVENUES</b>					
<b>TAXES</b>					
Residential	\$4,533,774	\$4,534,598	\$4,722,837	\$189,063	
Commercial (Regular)	\$1,096,623	\$1,101,416	\$1,112,857	\$16,234	
Commercial (Seasonal Businesses)	\$12,319	\$12,337	\$12,816	\$497	
Commercial (Special Tax Agreement/Wind Turbine Legislation)	\$214,811	\$212,818	\$214,659	(\$152)	
Resource	\$365,141	\$363,414	\$396,311	\$31,170	
Resource (Recreation)	\$11,234	\$11,797	\$12,387	\$1,153	
Forestry Acreage	\$10,939	\$10,995	\$10,854	(\$85)	
	<b>\$6,244,841</b>	<b>\$6,247,374</b>	<b>\$6,482,721</b>	<b>\$237,880</b>	<b>3.81%</b>
Fire Area Rates	\$263,129	\$262,400	\$397,447	\$134,318	
Sewer and Water - Special Assessment	\$242,964	\$259,148	\$259,234	\$16,270	
	<b>\$506,093</b>	<b>\$521,547</b>	<b>\$656,681</b>	<b>\$150,588</b>	<b>29.76%</b>
Aliant Telecom	\$40,000	\$40,693	\$36,000	(\$4,000)	
Nova Scotia Power	\$13,107	\$13,107	\$16,939	\$3,832	
HST Rebate	\$13,000	\$16,012	\$16,000	\$3,000	
Deed Transfer Tax	\$133,000	\$125,951	\$123,000	(\$10,000)	
	<b>\$199,107</b>	<b>\$195,763</b>	<b>\$191,939</b>	<b>(\$7,168)</b>	<b>-3.60%</b>
<b>TOTAL TAXATION REVENUE</b>	<b>\$6,950,041</b>	<b>\$6,964,684</b>	<b>\$7,331,341</b>	<b>\$381,300</b>	<b>5.49%</b>
<b>GRANTS IN LIEU OF TAXES</b>					
Federal Government	\$10,400	\$10,604	\$10,500	\$100	
Provincial Government	\$176,617	\$174,657	\$173,834	(\$2,783)	
	<b>\$187,017</b>	<b>\$185,261</b>	<b>\$184,334</b>	<b>(\$2,683)</b>	<b>-1.43%</b>
<b>SERVICES PROVIDED TO OTHER GOVERNMENT</b>					
Local Government	\$127,233	\$140,442	\$68,225	(\$59,008)	0.00%
<b>SALES OF SERVICES</b>					
Sale of Wind Energy	\$41,000	\$56,763	\$48,000	\$7,000	0.00%
<b>REVENUE FROM OWN SOURCES</b>					
Licenses & Permits	\$16,000	\$19,002	\$13,150	(\$2,850)	
Fines	\$5,000	\$4,883	\$4,500	(\$500)	
Rentals & Leases	\$5,333	\$5,333	\$3,000	(\$2,333)	
Return on Investments	\$95,552	\$106,055	\$95,695	\$143	
Penalties & Interest on Taxes	\$63,000	\$69,588	\$67,400	\$4,400	
Other Extraordinary Revenue	\$91,780	\$91,363	\$85,250	(\$6,530)	
Miscellaneous Revenue	\$1,060	\$2,068	\$1,070	\$10	
	<b>\$277,725</b>	<b>\$298,291</b>	<b>\$270,065</b>	<b>(\$7,660)</b>	<b>-2.76%</b>
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					
Provincial Government	\$161,983	\$161,983	\$162,023	\$40	
	<b>\$161,983</b>	<b>\$161,983</b>	<b>\$162,023</b>	<b>\$40</b>	<b>0.02%</b>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>					
Federal Government	\$5,000	\$11,511	\$11,648	\$6,648	
Provincial Government	\$63,681	\$66,699	\$47,125	(\$16,556)	
	<b>\$68,681</b>	<b>\$78,210</b>	<b>\$58,773</b>	<b>(\$9,908)</b>	<b>-14.43%</b>
<b>TRANSFERS FROM OWN RESERVES</b>					
	<b>\$253,822</b>	<b>\$127,272</b>	<b>\$316,768</b>	<b>\$62,946</b>	<b>24.80%</b>
<b>Non Rate Revenue</b>	<b>\$2,071,964</b>	<b>\$2,013,479</b>	<b>\$2,207,524</b>	<b>\$135,560</b>	<b>6.54%</b>
<b>TOTAL REVENUES</b>	<b>\$8,067,502</b>	<b>\$8,012,906</b>	<b>\$8,439,529</b>	<b>\$372,027</b>	<b>4.61%</b>

## 2019-2020 Operating Budget

EXPENDITURES	2018-2019 BUDGET	2018-2019 ACTUALS	2019-2020 BUDGET	BUDGET VARIANCE	VARIANCE BUDGET %
<b>GENERAL GOVERNMENT SERVICES</b>					
Interest on Short-Term Debt	\$6,000	\$6,437	\$6,000	\$0	
Legislative - Council	\$251,650	\$256,741	\$260,150	(\$8,500)	
Administration	\$352,465	\$355,788	\$386,130	(\$33,665)	
Information Technology (IT)	\$121,385	\$110,336	\$122,010	(\$625)	
Employee Benefits	\$191,550	\$183,128	\$203,300	(\$11,750)	
Financial Audit	\$24,000	\$23,597	\$24,000	\$0	
Taxation	\$234,513	\$234,391	\$255,250	(\$20,737)	
Common Office Expenses	\$51,200	\$51,893	\$53,700	(\$2,500)	
Election, Conferences and Memberships	\$24,350	\$13,003	\$21,250	\$3,100	
Grants to organizations	\$283,300	\$287,420	\$292,700	(\$9,400)	
Assessment Recovery Costs- PVSC	\$195,381	\$195,381	\$198,522	(\$3,141)	
	<b>\$1,735,794</b>	<b>\$1,718,116</b>	<b>\$1,823,012</b>	<b>(\$87,218)</b>	<b>-5.02%</b>
<b>PROTECTIVE SERVICES</b>					
Police Protection	\$901,166	\$884,456	\$893,250	\$7,916	
Transfer to Correctional Services	\$105,425	\$105,425	\$104,833	\$592	
Law Enforcement - DNA costs	\$7,500	\$6,143	\$7,500	\$0	
Fire Protection-Operational Grants & Support	\$357,894	\$348,275	\$437,594	(\$79,700)	
Fire Protection Area Rate - Capital	\$263,129	\$262,464	\$397,447	(\$134,318)	
Emergency Management Organization	\$17,650	\$29,970	\$32,500	(\$14,850)	
Property Inspection & Public Works	\$292,543	\$274,143	\$349,300	(\$56,757)	
Animal Control	\$29,742	\$29,637	\$29,700	\$42	
	<b>\$1,975,049</b>	<b>\$1,940,514</b>	<b>\$2,252,124</b>	<b>(\$277,075)</b>	<b>-14.03%</b>
<b>TRANSPORTATION SERVICES</b>					
Road Transport and Active Transportation	\$47,800	\$46,880	\$47,816	(\$16)	
Airport Operational Support	\$233,300	\$230,109	\$208,650	\$24,650	
	<b>\$281,100</b>	<b>\$276,989</b>	<b>\$256,466</b>	<b>\$24,634</b>	<b>8.76%</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
Sewage Collection & Disposal-West Pubnico	\$208,008	\$173,790	\$304,150	(\$96,142)	
Sewage Collection & Disposal-Tusket	\$39,101	\$37,084	\$38,441	\$660	
Sewage Collection & Disposal - Wedgeport	\$0	\$376	\$7,550	(\$7,550)	
East Pubnico Water Utilities	\$36,000	\$21,394	\$48,500	(\$12,500)	
	<b>\$283,109</b>	<b>\$232,644</b>	<b>\$398,641</b>	<b>(\$115,532)</b>	<b>-40.81%</b>
Garbage Collection & Disposal	\$707,900	\$701,731	\$730,772	(\$22,872)	
Unsanitary & Dangerous Premises	\$35,000	\$24,318	\$25,000	\$10,000	
	<b>\$742,900</b>	<b>\$726,049</b>	<b>\$755,772</b>	<b>(\$12,872)</b>	<b>-1.73%</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$1,026,009</b>	<b>\$958,693</b>	<b>\$1,154,413</b>	<b>(\$128,404)</b>	<b>-12.51%</b>
<b>PUBLIC HEALTH SERVICES</b>					
Medical Clinic Operations & Doctor Recruitment	\$91,000	\$72,433	\$90,000	\$1,000	1.10%
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
Planning and Zoning	\$140,008	\$129,472	\$106,850	\$33,158	
Community Development	\$63,725	\$60,446	\$65,400	(\$1,675)	
Economic Development and Housing	\$108,252	\$88,748	\$78,752	\$29,500	
Business & Residential Parks	\$7,500	\$16,034	\$7,300	\$200	
Seniors Safety Coordinator	\$54,595	\$54,333	\$56,150	(\$1,555)	
Regional and Local Tourism Support	\$89,750	\$109,015	\$90,750	(\$1,000)	
	<b>\$463,830</b>	<b>\$458,048</b>	<b>\$405,202</b>	<b>\$58,628</b>	<b>12.64%</b>
<b>RECREATION &amp; CULTURAL SERVICES</b>					
Recreation and Active Living	\$333,649	\$307,584	\$355,011	(\$21,362)	
Cultural Bldg & Facilities-Pubnico Library	\$21,850	\$19,744	\$21,700	\$150	
Cultural Bldg & Facilities-Tusket Courthouse/Museum	\$160,104	\$156,803	\$166,900	(\$6,796)	
Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	<b>\$569,616</b>	<b>\$538,144</b>	<b>\$597,624</b>	<b>(\$28,008)</b>	<b>-4.92%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>EDUCATION</b>					
Transfer to School Board Operations	\$1,572,832	\$1,572,832	\$1,598,416	(\$25,584)	-1.63%
<b>TRANSFERS</b>					
Transfers to Reserves & own Funds	\$352,272	\$300,766	\$262,272	\$90,000	25.55%
<b>TOTAL EXPENDITURES</b>	<b>\$8,067,502</b>	<b>\$7,836,535</b>	<b>\$8,439,529</b>	<b>(\$372,027)</b>	<b>-4.61%</b>
REVENUES	\$8,067,502	\$8,012,906	\$8,439,529		
EXPENDITURES	\$8,067,502	\$7,836,535	\$8,439,529		
<b>SURPLUS</b>	<b>\$0</b>	<b>\$176,371</b>	<b>(\$0)</b>		

EXPENDITURES	\$8,439,529
NON RATE REVENUE	\$2,207,524
LEVY REQUIRED	\$6,232,005

	<u>Assesment '2019</u>	<u>Levy 19-20</u> <u>Budget</u>	<u>Levy %</u> <u>19-20</u>
<i>Residential</i>	\$433,580,400	\$4,726,386	\$0.76
<i>Resource</i>	\$36,357,100	\$396,323	\$0.06
	<b>\$469,937,500</b>	<b>\$5,122,708</b>	<b>\$0.82</b>
<i>Commercial</i>	\$49,217,500	\$1,109,297	\$0.18
	<b>\$49,217,500</b>	<b>\$1,109,297</b>	<b>\$0.1780</b>
<b>TOTAL</b>	<b>\$519,155,000</b>	<b>\$6,232,005</b>	<b>\$1.00</b>

RESIDENTIAL RATE	1.0901
	46,993.75
COMMERCIAL RATE	2.2539
	4,921.75

## 2019-2020 Operating Budget

<u>REVENUES</u>	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u> <u>(Unaudited)</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>TAXES</b>					
<b>ASSESSABLE PROPERTY</b>					
11110-000 Residential Property Tax	\$4,533,774	\$4,534,598	\$4,722,837	\$189,063	
11121-000 Commercial Property Tax	\$1,096,623	\$1,101,416	\$1,112,857	\$16,234	
11121-001 Commercial (Seasonal Businesses @ 75% of tax rate)	\$12,319	\$12,337	\$12,816	\$497	
11122-000 Commercial (Special Tax Agreement/Legislation)	\$184,811	\$184,811	\$186,659	\$1,848	
11122-100 Commercial (Special Municipal Tax Agreement)	\$30,000	\$28,008	\$28,000	(\$2,000)	
11151-000 Resource Property Tax	\$365,141	\$363,414	\$396,311	\$31,170	
11152-000 Resource Recr. Property Tax	\$11,234	\$11,797	\$12,387	\$1,153	
11153-000 Forest Acreage <50,000	\$10,679	\$10,735	\$10,734	\$55	
11154-000 Forest Acreage >50,000	\$260	\$260	\$120	(\$140)	
	<b>\$6,244,841</b>	<b>\$6,247,374</b>	<b>\$6,482,721</b>	<b>\$237,880</b>	<b>3.81%</b>
<b>FIRE RATES</b>					
11182-001 Quinan Area Rate	\$17,044	\$17,078	\$31,474	\$14,430	
11182-002 West Pubnico Area Rate	\$51,411	\$50,655	\$115,500	\$64,089	
11182-003 East Pubnico Area Rate	\$18,840	\$18,802	\$18,700	(\$140)	
11182-004 Islands & District Area Rate	\$22,148	\$22,119	\$22,336	\$188	
11182-005 Lake Vaughn Area Rate	\$3,607	\$3,604	\$3,748	\$141	
11182-006 Eel Brook Area Rate	\$75,482	\$75,411	\$129,446	\$53,964	
11182-007 Wedgeport & District Area Rate	\$70,400	\$70,533	\$71,881	\$1,481	
11182-008 East Kemptville Area Rate	\$4,197	\$4,198	\$4,362	\$165	
	<b>\$263,129</b>	<b>\$262,400</b>	<b>\$397,447</b>	<b>\$134,318</b>	<b>51.05%</b>
<b>WASTE WATER AND WATER AREA RATES</b>					
11291-000 West Pubnico Sewer Area Rate	\$171,063	\$172,033	\$172,143	\$1,080	
11291-050 Tusket Sewer Area Rate (Operating)	\$35,901	\$34,571	\$36,241	\$340	
11291-075 Wedgeport Sewer Area Rate (Operating)	\$0	\$9,750	\$7,350	\$7,350	
11292-000 Lower E. Pub Water (Operating)	\$10,000	\$11,446	\$11,800	\$1,800	
11292-001 Middle E. Pub Water (Operating)	\$26,000	\$31,348	\$31,700	\$5,700	
	<b>\$242,964</b>	<b>\$259,148</b>	<b>\$259,234</b>	<b>\$16,270</b>	<b>6.70%</b>
<b>BUSINESS PROPERTY</b>					
11420-000 Aliant Telecom Inc.	\$40,000	\$40,693	\$36,000	(\$4,000)	
11430-000 Nova Scotia Power-GIL of Taxes	\$13,107	\$13,107	\$16,939	\$3,832	
11431-000 HST Offset	\$13,000	\$16,012	\$16,000	\$3,000	
	<b>\$66,107</b>	<b>\$69,812</b>	<b>\$68,939</b>	<b>\$2,832</b>	<b>4.28%</b>
<b>OTHER TAXES</b>					
11920-005 Deed Transfer Tax	\$133,000	\$125,951	\$123,000	(\$10,000)	
	<b>\$133,000</b>	<b>\$125,951</b>	<b>\$123,000</b>	<b>(\$10,000)</b>	<b>-7.52%</b>
<b>TOTAL TAXES</b>	<b>\$6,950,041</b>	<b>\$6,964,684</b>	<b>\$7,331,341</b>	<b>\$381,300</b>	<b>5.49%</b>
<b>GRANTS IN LIEU</b>					
<b>FEDERAL GOVERNMENT</b>					
12110-000 Federal Govt.- Property	\$5,200	\$5,300	\$5,300	\$100	
12110-001 Federal Govt. Agencies- Post Offices	\$5,200	\$5,304	\$5,200	\$0	
	<b>\$10,400</b>	<b>\$10,604</b>	<b>\$10,500</b>	<b>\$100</b>	<b>0.96%</b>
<b>PROVINCIAL GOVERNMENT</b>					
12310-000 Provincially Owned Property/Supported Institutions	\$28,524	\$25,915	\$25,900	(\$2,624)	
12310-100 Wind Farm Subsidy	\$33,101	\$33,101	\$33,432	\$331	
12320-000 Crown Timber Forest	\$105,246	\$105,246	\$104,756	(\$490)	
12330-000 Fire Protection	\$8,346	\$8,346	\$8,346	\$0	
12340-000 Conservation Tax Exemption	\$1,400	\$2,048	\$1,400	\$0	
	<b>\$176,617</b>	<b>\$174,657</b>	<b>\$173,834</b>	<b>(\$2,783)</b>	<b>-1.58%</b>
<b>TOTAL GRANTS IN LIEU</b>	<b>\$187,017</b>	<b>\$185,261</b>	<b>\$184,334</b>	<b>(\$2,683)</b>	<b>-1.43%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b><u>SERVICES PROVIDED TO LOCAL GOVTS.</u></b>					
<b>OTHER LOCAL GOVTS.</b>					
13353-100 Service Recovery MODY - DPC	\$70,000	\$66,500	\$38,425	(\$31,575)	
13353-101 Transfer of surplus - DPC	\$4,233	\$4,998	\$0	(\$4,233)	
13353-105 Service Recovery - Maintenance	\$0	\$170	\$0	\$0	
13353-110 Service Recovery - CAO Airport Corporation	\$24,000	\$37,000	\$12,000	(\$12,000)	
13353-125 Service Recovery - IT Services	\$11,000	\$12,720	\$11,000	\$0	
13353-150 Service Recovery - WREN bookkeeping/IT	\$18,000	\$18,000	\$6,000	(\$12,000)	
13353-175 Service Recovery - Drone	\$0	\$608	\$500	\$500	
13353-200 Shared Service - Inspection services	\$0	\$447	\$300	\$300	
<b>TOTAL SERV.PROVIDED LOCAL GOVT</b>	<b>\$127,233</b>	<b>\$140,442</b>	<b>\$68,225</b>	<b>(\$59,008)</b>	<b>-46.38%</b>
<b><u>SALES OF SERVICES</u></b>					
<b>COMFIT - SALE OF ELECTRICITY</b>					
14110-100 Net income - Wellington Turbines	\$41,000	\$56,763	\$48,000	\$7,000	
<b>TOTAL SALE OF SERVICES</b>	<b>\$41,000</b>	<b>\$56,763</b>	<b>\$48,000</b>	<b>\$7,000</b>	<b>17.07%</b>
<b><u>OTHER REVENUE FROM OWN SOURCES</u></b>					
<b>LICENSES &amp; PERMITS</b>					
15110-002 Dog Licenses	\$500	\$760	\$500	\$0	
15110-003 Building Permits	\$9,000	\$12,752	\$9,500	\$500	
15110-004 Tax Certificates	\$500	\$450	\$400	(\$100)	
15110-005 Criminal Records Check	\$2,500	\$1,740	\$0	(\$2,500)	
15110-006 Subdivision Fees	\$3,500	\$3,300	\$2,750	(\$750)	
	<b>\$16,000</b>	<b>\$19,002</b>	<b>\$13,150</b>	<b>(\$2,850)</b>	<b>-17.81%</b>
<b>FINES</b>					
15210-001 Fines	\$5,000	\$4,883	\$4,500	(\$500)	
	<b>\$5,000</b>	<b>\$4,883</b>	<b>\$4,500</b>	<b>(\$500)</b>	<b>-10.00%</b>
<b>RENTALS AND LEASES</b>					
15310-002 Bldg. Rental- District Planning (YABDPC)	\$5,333	\$5,333	\$3,000	(\$2,333)	
	<b>\$5,333</b>	<b>\$5,333</b>	<b>\$3,000</b>	<b>(\$2,333)</b>	<b>-43.75%</b>
<b>RETURNS ON INVESTMENTS</b>					
15510-000 INTEREST on Investments -(Current Acct.)	\$57,500	\$60,717	\$58,000	\$500	
15510-010 INTEREST on Investments-(P.Sewer Surplus)	\$3,000	\$2,485	\$2,000	(\$1,000)	
15510-015 INTEREST on Pubnico Capital	\$19,365	\$19,126	\$16,011	(\$3,354)	
15510-020 INTEREST on Tusket Sewer Capital Loan	\$6,187	\$6,187	\$5,384	(\$803)	
15510-025 INTEREST on East Pubnico Water Utility	\$3,000	\$6,566	\$5,000	\$2,000	
15510-030 INTEREST on Wedgeport Capital loan	\$0	\$3,405	\$2,300	\$2,300	
15590-000 INTEREST on Tax Sale Surplus	\$6,500	\$7,570	\$7,000	\$500	
	<b>\$95,552</b>	<b>\$106,055</b>	<b>\$95,695</b>	<b>\$143</b>	<b>0.15%</b>
<b>PENALTIES &amp; INTEREST ON TAXES</b>					
15610-001 Accrual - Municipal Taxes	\$58,500	\$63,570	\$61,000	\$2,500	
15610-002 Accrual - Pubnico Sewer Taxes	\$2,500	\$2,519	\$2,500	\$0	
15610-003 Accrual - Tusket Sewer Taxes	\$1,200	\$1,470	\$1,200	\$0	
15610-004 Accrual - Water Lending Interest	\$800	\$1,793	\$2,500	\$1,700	
15610-005 Accrual - Wedgeport Sewer Taxes	\$0	\$236	\$200	\$200	
	<b>\$63,000</b>	<b>\$69,588</b>	<b>\$67,400</b>	<b>\$4,400</b>	<b>6.98%</b>
<b>OTHER EXTRAORDINARY REVENUE</b>					
15710-001 CSAP Cost Recovery-Track & Field	\$3,500	\$3,132	\$3,000	(\$500)	
15710-003 Argyle Hist. Society - Refund Archival & HR Services	\$10,000	\$10,000	\$10,000	\$0	
15710-004 Tourism Signage Initiative Revenue (Recovery)	\$3,680	\$0	\$3,500	(\$180)	
15710-006 Recreation Programs (refund-user fees)	\$13,600	\$16,720	\$15,550	\$1,950	
15710-007 Recreation Day Camps (Refunds-User Fees)	\$35,000	\$29,209	\$29,000	(\$6,000)	
15710-008 Pubnico Sewer Hook-ups	\$0	\$4,500	\$1,000	\$1,000	
15710-009 Tusket Sewer Hook-ups	\$2,000	\$0	\$1,000	(\$1,000)	
15710-010 Tusket Sewer Administration Fee (Recovery)	\$3,000	\$3,000	\$3,000	\$0	
15710-011 Recreation Teen Program	\$0	\$0	\$4,200	\$4,200	
15710-012 West Pubnico Sewer Admin Fee (Recovery)	\$11,000	\$11,000	\$11,000	\$0	
15710-013 Tent Revenue	\$1,000	\$1,100	\$1,000	\$0	
15710-014 Societe Bon Temps - Starlight	\$0	\$0	\$0	\$0	
15710-015 Photocopies & Postage sold	\$0	\$0	\$0	\$0	
15710-016 Dewatering Truck rental	\$1,000	\$3,000	\$3,000	\$2,000	
15750-000 Refunds - Unsightly Premises	\$0	\$3,258	\$0	\$0	
15785-000 HST Rebate- Mileage/council stipend	\$8,000	\$6,445	\$0	(\$8,000)	
	<b>\$91,780</b>	<b>\$91,363</b>	<b>\$85,250</b>	<b>(\$6,530)</b>	<b>-7.11%</b>
<b>MISCELLANEOUS REVENUE</b>					
15990-000 Other Miscellaneous Revenue	\$0	\$1,074	\$0	\$0	
15990-001 Cash Over/Under	\$0	(\$68)	\$0	\$0	
15990-004 Misc Rev Easement - Black Pond Rd	\$1,060	\$1,061	\$1,070	\$10	
	<b>\$1,060</b>	<b>\$2,068</b>	<b>\$1,070</b>	<b>\$10</b>	<b>0.94%</b>
<b>TOTAL REVENUE-OWN SOURCES</b>	<b>\$445,958</b>	<b>\$495,496</b>	<b>\$386,290</b>	<b>(\$7,660)</b>	<b>-1.72%</b>
<b><u>UNCONDITIONAL TRANSFERS FROM OTHER GOVTS.</u></b>					

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>FEDERAL GOVERNMENT</b>					
<b>PROVINCIAL GOVT. DEPTS.</b>					
16281-001 Equalization Grant	\$154,923	\$154,923	\$154,923	\$0	
16286-000 Farm Acreage	\$7,060	\$7,060	\$7,100	\$40	
	<b>\$161,983</b>	<b>\$161,983</b>	<b>\$162,023</b>	<b>\$40</b>	<b>0.02%</b>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<b>\$161,983</b>	<b>\$161,983</b>	<b>\$162,023</b>	<b>\$40</b>	<b>0.02%</b>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVTS.</b>					
<b>FEDERAL GOVERNMENT</b>					
17171-002 Canada Works - Summer Students	\$5,000	\$11,511	\$11,648	\$6,648	
	<b>\$5,000</b>	<b>\$11,511</b>	<b>\$11,648</b>	<b>\$6,648</b>	<b>132.96%</b>
<b>PROVINCIAL GOVERNMENT</b>					
17525-000 EMO 911 Grant	\$2,800	\$2,877	\$2,825	\$25	
17530-001 Active Living - Thrive and other Grants	\$10,000	\$9,575	\$8,000	(\$2,000)	
17530-003 Active Living Coordinator Grant	\$25,000	\$25,000	\$25,000	\$0	
17530-004 Aquaculture Investment Readiness	\$17,381	\$20,183	\$0	(\$17,381)	
17530-006 Active Transportation	\$0	\$0	\$2,800	\$2,800	
17530-007 Seniors Safety Grant (Crime Pvn.)	\$8,500	\$9,064	\$8,500	\$0	
17530-008 PCAP - East Pubnico Water Utility	\$0	\$0	\$0	\$0	
17530-009 PCAP - West Pubnico Wastewater	\$0	\$0	\$0	\$0	
	<b>\$63,681</b>	<b>\$66,699</b>	<b>\$47,125</b>	<b>(\$16,556)</b>	<b>-26.00%</b>
<b>TOTAL CONDITIONAL TRANSFERS</b>	<b>\$68,681</b>	<b>\$78,210</b>	<b>\$58,773</b>	<b>(\$9,908)</b>	<b>-14.43%</b>
<b>OTHER TRANSFERS (OWN RESERVES)</b>					
<b>TRANSFERS AND ALLOWANCES</b>					
19120-000 Surplus of Prior Years-(General Operating Fund)	\$0	\$0	\$0	\$0	
19200-001 Transfer from Operating Reserve Fund	\$76,550	\$0	\$90,000	\$13,450	
19200-002 Transfer from Capital Reserve Fund	\$127,272	\$127,272	\$127,272	\$0	
19200-003 Transfer from East Pubnico Water Utility Fund	\$50,000	\$0	\$0	(\$50,000)	
19200-004 Transfer from West Pubnico Wastewater	\$0	\$0	\$99,496	\$99,496	
19200-005 Transfer from Operating Reserve Fund - Domtex	\$0	\$0	\$0	\$0	
<b>TOTAL OTHER TRANSFERS</b>	<b>\$253,822</b>	<b>\$127,272</b>	<b>\$316,768</b>	<b>\$62,946</b>	<b>24.80%</b>
<b>TOTAL REVENUES</b>	<b>\$8,067,502</b>	<b>\$8,012,906</b>	<b>\$8,439,529</b>	<b>\$372,027</b>	<b>4.61%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>EXPENDITURES</b>					
<b>GENERAL GOVERNMENT SERVICES</b>					
<b>INTEREST ON SHORT-TERM DEBT</b>					
21011-000 Interest on Short-Term (Banking Service Charges)	\$6,000	\$6,437	\$6,000	\$0	
	<b>\$6,000</b>	<b>\$6,437</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>LEGISLATIVE - COUNCIL</b>					
21110-000 Warden Stipend	\$32,304	\$32,716	\$35,300	(\$2,996)	
21111-000 Warden Cell phone	\$600	\$492	\$600	\$0	
21112-000 Warden Travel expenses	\$3,000	\$1,988	\$3,000	\$0	
21130-000 Council Stipends	\$161,146	\$163,203	\$176,100	(\$14,954)	
21132-000 Council Travel Expenses	\$1,700	\$2,550	\$2,500	(\$800)	
21133-000 Council Ipad Related Costs/Internet	\$2,500	\$2,301	\$2,500	\$0	
21134-000 Council Benefits & Pension Plan Expense	\$7,300	\$8,325	\$12,250	(\$4,950)	
21134-001 Council CPP Adjustment	\$0	\$17,285	\$0	\$0	
21135-000 Council UNSM & FCM Conferences	\$33,500	\$21,141	\$20,500	\$13,000	
21136-000 Council UNSM & FCM Union Dues	\$6,600	\$6,739	\$6,750	(\$150)	
21139-100 Council -Capital equipment	\$3,000	\$0	\$650	\$2,350	
	<b>\$251,650</b>	<b>\$256,741</b>	<b>\$260,150</b>	<b>(\$8,500)</b>	<b>-3.38%</b>
<b>ADMINISTRATION</b>					
21212-001 CAO - Salary	\$122,040	\$122,001	\$125,580	(\$3,540)	
21212-003 CAO - Travel & conferences	\$3,000	\$1,362	\$3,000	\$0	
21212-004 CAO - Professional fees	\$1,100	\$1,059	\$1,100	\$0	
21213-000 Director of Finance-Salary	\$61,020	\$61,020	\$65,000	(\$3,980)	
21213-002 Municipal Clerk - Salary	\$61,020	\$51,436	\$67,500	(\$6,480)	
21213-004 Staff -Meeting Fees	\$1,500	\$1,282	\$1,500	\$0	
21213-005 Staff - Assistant / Finance	\$5,750	\$0	\$10,000	(\$4,250)	
21213-006 Staff- Regular Mileage	\$600	\$817	\$1,000	(\$400)	
21213-008 Citizen Members-Mileage to Meetings	\$500	\$0	\$500	\$0	
21214-002 Office Bldg.-NSP	\$11,500	\$12,135	\$12,500	(\$1,000)	
21214-003 Office Bldg.-Janitor Wages	\$10,500	\$9,353	\$10,500	\$0	
21214-004 Office Bldg.-Cleaning Supplies (Janitor)	\$1,500	\$1,064	\$1,500	\$0	
21214-009 Office Bldg.-Repairs	\$1,000	\$1,751	\$1,500	(\$500)	
21214-010 Office Bldg.-NSP (recr.bldg.)	\$200	\$158	\$200	\$0	
21214-011 Office Bldg.-Garbage Removal	\$1,000	\$1,056	\$1,200	(\$200)	
21215-000 Legal Services-(Regular Services)	\$6,185	\$5,910	\$7,500	(\$1,315)	
21215-002 Legal Services-(Other)	\$5,000	\$40,111	\$30,000	(\$25,000)	
21215-003 Consulting fees	\$7,500	\$9,626	\$3,000	\$4,500	
21216-001 Office Exp.-Office Supplies	\$7,500	\$7,898	\$8,000	(\$500)	
21216-002 Office Exp. Office Furniture	\$9,000	\$883	\$2,000	\$7,000	
21216-003 Office Exp.-Advertising/Sponsorship	\$13,500	\$11,652	\$12,000	\$1,500	
21216-004 Office Exp.-Postage	\$8,000	\$7,737	\$8,000	\$0	
21216-008 Office Exp.-Kitchen Supplies	\$3,000	\$1,968	\$2,500	\$500	
21216-014 Office Exp.-ADT Security	\$550	\$549	\$550	\$0	
21216-015 Office Exp.-Newsletter (incl.postage)	\$10,000	\$4,961	\$10,000	\$0	
	<b>\$352,465</b>	<b>\$355,788</b>	<b>\$386,130</b>	<b>(\$33,665)</b>	<b>-9.55%</b>
<b>INFORMATION TECHNOLOGY (IT)</b>					
21216-023 IT Dept.- Salary	\$55,935	\$55,935	\$57,560	(\$1,625)	
21216-024 IT Dept.- Travel	\$1,200	\$1,547	\$1,200	\$0	
21216-025 IT Dept.- Training, Books, etc.	\$150	\$0	\$150	\$0	
21216-026 IT Dept.- Minor Equipment & Suppl.(All Depts)	\$900	\$163	\$500	\$400	
21216-027 IT Dept.- Internet/Spam Services	\$3,500	\$4,104	\$4,100	(\$600)	
21216-028 IT Dept.- Equipt.Reprs/Maint.(All Depts)	\$4,000	\$1,718	\$4,000	\$0	
21216-029 IT Dept.- Miscellaneous Expenses	\$0	\$0	\$0	\$0	
21216-030 IT Dept.- Software Maintenance costs	\$29,500	\$23,590	\$28,000	\$1,500	
21216-031 IT Dept.- Cell Phone	\$6,500	\$5,942	\$6,500	\$0	
21216-032 IT Dept.-AMA Website	\$4,200	\$3,911	\$6,500	(\$2,300)	
21216-033 IT Dept.-Translation	\$500	\$0	\$500	\$0	
21216-034 IT Dept.- Phones & Fax	\$6,000	\$6,070	\$6,000	\$0	
21216-036 IT Dept. - Online Promotion	\$500	\$0	\$500	\$0	
21216-037 IT Dept. - Video Editing Costs	\$500	\$461	\$500	\$0	
21216-100 IT Dept.-CAPITAL EQUIPMENT	\$8,000	\$6,896	\$6,000	\$2,000	
	<b>\$121,385</b>	<b>\$110,336</b>	<b>\$122,010</b>	<b>(\$625)</b>	<b>-0.51%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>EMPLOYEE BENEFITS</b>					
21219-001 Employee Benefits -CPP Expense	\$43,000	\$42,983	\$50,500	(\$7,500)	
21219-002 Employee Benefits -EI Expense	\$21,400	\$21,009	\$22,500	(\$1,100)	
21219-003 Employee Benefits -Pension Plan	\$57,000	\$54,502	\$58,000	(\$1,000)	
21219-004 Employee Benefits -Group Insurance & Medical	\$46,000	\$41,412	\$44,000	\$2,000	
21219-005 Employee Benefits -Workers Compensation	\$15,250	\$15,278	\$19,500	(\$4,250)	
21219-006-Employee Benefits -Employee Assistance Program	\$1,100	\$788	\$1,000	\$100	
21219-007-Employee Benefits -Other	\$3,800	\$3,400	\$3,800	\$0	
21219-008-Employee Benefits -Workplace Wellness	\$4,000	\$3,755	\$4,000	\$0	
	<b>\$191,550</b>	<b>\$183,128</b>	<b>\$203,300</b>	<b>(\$11,750)</b>	<b>-6.13%</b>
<b>FINANCIAL AUDIT</b>					
21225-000 Audit Fees	\$24,000	\$23,597	\$24,000	\$0	
	<b>\$24,000</b>	<b>\$23,597</b>	<b>\$24,000</b>	<b>\$0</b>	<b>0.00%</b>
<b>TAXATION</b>					
21241-000 Finance Officer - Salary	\$48,308	\$48,308	\$49,750	(\$1,442)	
21241-001 Tax Collector - Salary	\$39,155	\$39,143	\$43,000	(\$3,845)	
21241-002 Title Searches & Survey Expenses	\$2,000	\$0	\$1,000	\$1,000	
21241-003 Tax Sale Expenses	\$1,000	\$2,769	\$1,000	\$0	
21242-000 Tax Bills/Reminders/Envelopes, etc.	\$11,000	\$11,822	\$12,500	(\$1,500)	
21243-001 Tax Rebates-Exemptions Granted	\$18,550	\$17,900	\$18,000	\$550	
21243-002 Write-Offs and Allowances - Municipal Tax	\$7,500	\$7,906	\$8,000	(\$500)	
21243-010 Tax Rebates-Bylaw # 25 (Municipal Taxes)	\$107,000	\$106,543	\$122,000	(\$15,000)	
	<b>\$234,513</b>	<b>\$234,391</b>	<b>\$255,250</b>	<b>(\$20,737)</b>	<b>-8.84%</b>
<b>COMMON OFFICE EXPENSES</b>					
21290-001 Common Other and Meals	\$8,000	\$7,773	\$8,500	(\$500)	
21290-004 Photocopier Leases	\$9,900	\$9,885	\$9,900	\$0	
21290-005 Postage Meter Lease	\$2,300	\$2,271	\$2,300	\$0	
21290-006 Photocopier Usage	\$4,000	\$4,711	\$5,000	(\$1,000)	
21290-007 Property and Liability Insurance	\$27,000	\$27,253	\$28,000	(\$1,000)	
	<b>\$51,200</b>	<b>\$51,893</b>	<b>\$53,700</b>	<b>(\$2,500)</b>	<b>-4.88%</b>
<b>ELECTION, CONFERENCES AND MEMBERSHIP</b>					
21910-000 Elections, Plebiscites	\$0	\$0	\$0	\$0	
21920-000 Conventions-UNSM CAO	\$3,900	\$935	\$2,650	\$1,250	
21920-001 Conventions- AMA membership/conference expenses	\$5,700	\$5,820	\$6,200	(\$500)	
21920-002 Conventions-Tax Collectors Seminars	\$2,250	\$1,814	\$2,250	\$0	
21920-003 Conventions/Training/Workshops	\$8,500	\$1,567	\$6,500	\$2,000	
21920-007 AMA Regional Rep - Board meeting expenses	\$3,500	\$2,223	\$3,000	\$500	
21920-008 CAMA Membership/Conference	\$500	\$644	\$650	(\$150)	
	<b>\$24,350</b>	<b>\$13,003</b>	<b>\$21,250</b>	<b>\$3,100</b>	<b>12.73%</b>
<b>GRANTS TO ORGANIZATIONS</b>					
21950-001 Grants to organizations - Spring	\$52,100	\$51,100	\$52,500	(\$400)	
21950-003 Community Hall Grants Project	\$30,000	\$35,166	\$15,000	\$15,000	
21950-004 YMCA Operating Grant	\$15,000	\$15,000	\$45,000	(\$30,000)	
21950-005 Mariners Center Operating Grant	\$75,000	\$86,698	\$75,000	\$0	
21950-006 Ground Search and Rescue Grant	\$4,000	\$4,000	\$4,000	\$0	
21950-007 Yarmouth Curling Club	\$0	\$0	\$0	\$0	
21950-008 Special Events Grants	\$7,700	\$3,200	\$13,700	(\$6,000)	
21950-009 Mariner's Centre - Consulting - Capital Expansion	\$0	\$0	\$40,000	(\$40,000)	
21950-010 Community Grants	\$27,000	\$24,000	\$27,000	\$0	
21950-011 Special grant - Generator	\$45,000	\$45,000	\$0	\$45,000	
21950-012 West Pubnico Golf & Country Club	\$20,000	\$20,000	\$0	\$20,000	
21950-013 Societe Historique de Pubnico-Ouest	\$0	\$0	\$13,000	(\$13,000)	
21950-100 Grants to Organizations - Fall	\$7,500	\$3,256	\$7,500	\$0	
	<b>\$283,300</b>	<b>\$287,420</b>	<b>\$292,700</b>	<b>(\$9,400)</b>	<b>-3.32%</b>
<b>ASSESSMENT RECOVERY COSTS - PVSC</b>					
21972-000 Assessment Recovery Costs	\$195,381	\$195,381	\$198,522	(\$3,141)	
	<b>\$195,381</b>	<b>\$195,381</b>	<b>\$198,522</b>	<b>(\$3,141)</b>	<b>-1.61%</b>
<b>TOTAL GENERAL GOVERNMENT SERVICES</b>	<b>\$1,735,794</b>	<b>\$1,718,116</b>	<b>\$1,823,012</b>	<b>(\$87,218)</b>	<b>-5.02%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b><u>PROTECTIVE SERVICES</u></b>					
<b>POLICE PROTECTION</b>					
22205-100 Adm.Costs - RCMP Prov. Service Costs	\$901,166	\$884,456	\$893,250	\$7,916	
	<b>\$901,166</b>	<b>\$884,456</b>	<b>\$893,250</b>	<b>\$7,916</b>	<b>0.88%</b>
<b>TRANSFER TO CORRECTIONAL SERVICES</b>					
22210-100 Correctional Services	\$105,425	\$105,425	\$104,833	\$592	
	<b>\$105,425</b>	<b>\$105,425</b>	<b>\$104,833</b>	<b>\$592</b>	<b>0.56%</b>
<b>OTHER LAW ENFORCEMENT</b>					
22330-010 Adm. Costs - DNA Costs	\$5,000	\$4,213	\$5,000	\$0	
22330-015 Prosecutorial Services	\$2,500	\$1,930	\$2,500	\$0	
	<b>\$7,500</b>	<b>\$6,143</b>	<b>\$7,500</b>	<b>\$0</b>	<b>0.00%</b>
<b>FIRE PROTECTION- OPERATIONAL GRANTS &amp; SUPPORT</b>					
22420-000 Fire Depts.- Per Capita Grants	\$269,232	\$269,232	\$269,232	\$0	
22420-001 Fire Depts.-Training Program	\$18,000	\$9,071	\$24,650	(\$6,650)	
22420-002 Fire Depts.- Conferences	\$11,000	\$10,235	\$9,500	\$1,500	
22420-003 Fire Depts.- Dispatch Fees	\$0	\$5,910	\$23,400	(\$23,400)	
22420-004 Fire Depts.- Airpacks (2)	\$17,000	\$16,905	\$18,300	(\$1,300)	
22420-005 Fire Depts.- Pagers (2)	\$1,200	\$1,078	\$1,550	(\$350)	
22420-006 Fire Depts.- Lost Wages	\$500	\$0	\$500	\$0	
22420-007 Fire Depts.- Vehicle Rentals & PD	\$5,000	\$4,871	\$5,000	\$0	
22420-008 Fire Depts - Fleet improvement policy	\$0	\$0	\$40,000	(\$40,000)	
22420-009 Fire Depts.- Training Eqmt & medals	\$4,000	\$2,269	\$4,000	\$0	
22420-010 Fire Depts.- Insurance Accident/ Life	\$24,000	\$23,243	\$24,000	\$0	
22420-011 Fire depts.-Fire Tags and Banquet	\$2,500	\$0	\$2,500	\$0	
22420-012 Fire Depts.- Radio License Fees	\$5,462	\$5,462	\$5,462	\$0	
22420-013 Fire Depts.-Radios	\$0	\$0	\$9,500	(\$9,500)	
	<b>\$357,894</b>	<b>\$348,275</b>	<b>\$437,594</b>	<b>(\$79,700)</b>	<b>-22.27%</b>
<b>FIRE PROTECTION - AREA RATE - CAPITAL</b>					
22424-000 West Pubnico Area Rate	\$51,411	\$50,683	\$115,500	(\$64,089)	
22424-001 Quinan Area Rate	\$17,044	\$17,078	\$31,474	(\$14,430)	
22424-002 East Pubnico Area Rate	\$18,840	\$18,802	\$18,700	\$140	
22424-003 Eel Brook Area Rate	\$75,482	\$75,447	\$129,446	(\$53,964)	
22424-004 Wedgeport & District Area Rate	\$70,400	\$70,533	\$71,881	(\$1,481)	
22424-005 Islands & District Area Rate	\$22,148	\$22,119	\$22,336	(\$188)	
22424-006 Lake Vaughn Area Rate	\$3,607	\$3,604	\$3,748	(\$141)	
22424-007 Kemptville Area Rate	\$4,197	\$4,199	\$4,362	(\$165)	
	<b>\$263,129</b>	<b>\$262,464</b>	<b>\$397,447</b>	<b>(\$134,318)</b>	<b>-51.05%</b>
<b>EMERGENCY MANAGEMENT ORGANIZATION</b>					
22510-000 EMO Coordinator - Stipend	\$8,500	\$8,500	\$8,750	(\$250)	
22510-001 EMO Coordinator - Travel	\$750	\$255	\$750	\$0	
22510-002 EMO Coordinator - Conferences	\$1,200	\$0	\$1,000	\$200	
22512-001 EMO -Comfort Center Readiness	\$0	\$0	\$8,000	(\$8,000)	
22512-002 EMO Communications (internet&radio line exp)	\$2,700	\$2,541	\$2,500	\$200	
22512-003 EMO Miscellaneous	\$1,500	\$915	\$1,500	\$0	
22512-004 EMO Exercises and Training	\$2,000	\$122	\$2,000	\$0	
22512-005 EMO Emergency Event Contingency	\$0	\$17,154	\$7,000	(\$7,000)	
22512-009 EMO Boat Maintenance	\$500	\$116	\$500	\$0	
22512-010 EMO Training expense	\$0	\$0	\$0	\$0	
22512-011 EMO Generator Maintenance	\$500	\$367	\$500	\$0	
	<b>\$17,650</b>	<b>\$29,970</b>	<b>\$32,500</b>	<b>(\$14,850)</b>	<b>-84.14%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>PROPERTY INSPECTION AND PUBLIC WORKS</b>					
22920-001 P.Insp/P.Works - Director's Salary	\$67,500	\$67,452	\$65,000	\$2,500	
22920-002 P.Insp/P.Works - Director's Travel	\$2,000	\$1,974	\$2,500	(\$500)	
22920-003 P.Insp/P.Works - Deputy Building Official Salary	\$0	\$0	\$49,000	(\$49,000)	
22920-005 P.Insp/P.Works - Building Official Salary	\$69,156	\$69,134	\$71,500	(\$2,344)	
22920-006 P.Insp/P.Works - Building Officials Travel	\$3,000	\$2,404	\$3,500	(\$500)	
22920-007 P.Insp/P.Works - Facilities Maintenance Salary	\$41,500	\$41,462	\$36,600	\$4,900	
22920-008 P.Insp/P.Works - Fac. Maint Assistants Salary	\$9,500	\$9,058	\$9,500	\$0	
22920-010 P.Insp/P.Works - Printing Expense	\$1,500	\$1,399	\$1,000	\$500	
22920-011 P.Insp/P.Works - Repairs to Sidewalks	\$5,000	\$3,927	\$5,000	\$0	
22920-012 P.Insp/P.Works - Assistant to the Director -Salary	\$35,087	\$36,587	\$40,000	(\$4,913)	
22920-014 P.Insp/P.Works - Other Expense	\$3,000	\$2,414	\$2,000	\$1,000	
22920-015 P.Insp/P.Works - Conferences/Training	\$12,000	\$7,258	\$19,500	(\$7,500)	
22920-016 P.Insp/P.Works - Business park road maintenance	\$3,000	\$2,246	\$2,000	\$1,000	
22920-017 P.Insp/P.Works - Membership Dues	\$1,500	\$1,168	\$1,500	\$0	
22920-018 P.Insp/P.Works - General mileage	\$300	\$86	\$200	\$100	
22920-019 P.Insp/P.Works - Civic Signage Initiative	\$4,000	\$4,138	\$8,000	(\$4,000)	
22920-020 P.Insp/P.Works - Fire Inspection Services	\$9,000	\$1,697	\$5,000	\$4,000	
22920-022 P.Insp/P.Works - Department vehicles	\$13,000	\$12,608	\$15,000	(\$2,000)	
22920-023 P.Insp/P.Works - Fac. Maint. Coordinator Misc	\$2,000	\$1,858	\$3,000	(\$1,000)	
22920-024 P.Insp/P.Works - Storage Shed Maintenance	\$1,500	\$2,589	\$2,000	(\$500)	
22920-025 P.Insp/P.Works - Equipment Maintenance	\$9,000	\$4,685	\$7,500	\$1,500	
	<b>\$292,543</b>	<b>\$274,143</b>	<b>\$349,300</b>	<b>(\$56,757)</b>	<b>-19.40%</b>
<b>ANIMAL CONTROL</b>					
22930-200 Contribution SPCA	\$29,442	\$29,445	\$29,445	(\$3)	
22931-000 Animal & Pest Control - Dog Tags Exp.	\$300	\$192	\$255	\$45	
	<b>\$29,742</b>	<b>\$29,637</b>	<b>\$29,700</b>	<b>\$42</b>	<b>0.14%</b>
<b>TOTAL PROTECTIVE SERVICES</b>					
	<b>\$1,975,049</b>	<b>\$1,940,514</b>	<b>\$2,252,124</b>	<b>(\$277,075)</b>	<b>-14.03%</b>
<b>TRANSPORTATION SERVICES</b>					
<b>ROAD TRANSPORT &amp; ACTIVE TRANSPORTATION</b>					
23230-000 Contract - Dept. of Transportation	\$46,800	\$46,880	\$47,816	(\$1,016)	
23230-100 Feasibility Study / Active transportation	\$0	\$0	\$0	\$0	
23230-125 Hipson Bridge Assessment	\$0	\$0	\$0	\$0	
23230-175 Public Transportation (HOPE)	\$1,000	\$0	\$0	\$1,000	
	<b>\$47,800</b>	<b>\$46,880</b>	<b>\$47,816</b>	<b>(\$16)</b>	<b>-0.03%</b>
<b>AIRPORT OPERATIONAL SUPPORT</b>					
23320-000 Yarmouth Airport Corp'n.- Operating Grant	\$223,300	\$223,300	\$198,650	\$24,650	
23320-050 Yarmouth Airport Corp'n - Economic dev initiatives	\$10,000	\$6,809	\$10,000	\$0	
	<b>\$233,300</b>	<b>\$230,109</b>	<b>\$208,650</b>	<b>\$24,650</b>	<b>10.57%</b>
<b>TOTAL TRANSPORT SERVICES</b>					
	<b>\$281,100</b>	<b>\$276,989</b>	<b>\$256,466</b>	<b>\$24,634</b>	<b>8.76%</b>
<b>ENVIRONMENTAL HEALTH SERVICES</b>					
<b>WEST PUBNICO SEWAGE &amp; TREATMENT PLANT</b>					
24240-001 W.Pub. Sewer - General Repairs and supplies	\$15,000	\$14,711	\$15,000	\$0	
24240-002 W.Pub. Sewer - NS Power	\$33,000	\$34,621	\$34,000	(\$1,000)	
24240-004 W.Pub. Sewer - Audit Fees	\$2,000	\$2,000	\$2,000	\$0	
24240-005 W.Pub. Sewer - Supplies/Misc.Exp.	\$2,500	\$1,098	\$1,500	\$1,000	
24240-006 W.Pub. Sewer - Septic Services	\$1,000	\$1,643	\$1,500	(\$500)	
24240-007 W.Pub. Sewer - Professional Development	\$3,000	\$1,314	\$2,500	\$500	
24240-008 W.Pub. Sewer - Polymer Solution	\$3,000	\$2,395	\$3,500	(\$500)	
24240-009 W.Pub. Sewer - Treatment Plant Study	\$1,000	\$0	\$1,000	\$0	
24240-010 W.Pub. Sewer - Transfer to Reserves	\$29,230	\$0	\$0	\$29,230	
24240-011 W.Pub. Sewer - Storage Shed	\$80	\$9,594	\$135,000	(\$134,920)	
24240-012 W.Pub. Sewer - New Capital & Pumps	\$14,000	\$15,298	\$10,000	\$4,000	
24240-013 W.Pub. Sewer - Chlorine/Lab Testing	\$2,200	\$2,121	\$2,500	(\$300)	
24240-014 W.Pub. Sewer - Liability Insurance	\$4,000	\$3,769	\$4,000	\$0	
24240-015 W.Pub. Sewer - Salary	\$44,748	\$44,734	\$47,500	(\$2,752)	
24240-016 W.Pub. Sewer - Sludge Removal/truck	\$14,000	\$3,625	\$10,000	\$4,000	
24240-017 W.Pub. Sewer - Scada system & telephone	\$3,500	\$8,911	\$1,500	\$2,000	
24240-018 W.Pub. Sewer - Office supplies	\$750	\$172	\$750	\$0	
24240-019 W.Pub.Sewer - Waste Water Op. Empl.Benefits	\$7,200	\$5,775	\$7,300	(\$100)	
24240-020 W. Pub Sewer - Mileage/Fuel -truck	\$13,000	\$6,426	\$11,000	\$2,000	
24240-021 W. Pub Sewer -Interest Exp.	\$8,100	\$8,909	\$5,900	\$2,200	
24240-022 W. Pub Sewer -Generator Maintenance	\$1,200	\$1,029	\$1,200	\$0	
24240-023 W. Pub Sewer - Truck Lease	\$3,000	\$3,000	\$3,000	\$0	
24240-024 W. Pub Sewer - Vehicle Insurance	\$2,500	\$2,646	\$3,500	(\$1,000)	
	<b>\$208,008</b>	<b>\$173,790</b>	<b>\$304,150</b>	<b>(\$96,142)</b>	<b>-46.22%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>TUSKET SEWAGE &amp; TREATMENT PLANT</b>					
24245-001 Tusket Sewer -Wages	\$3,000	\$3,000	\$3,000	\$0	
24245-002 Tusket Sewer -NSP	\$9,000	\$8,272	\$8,800	\$200	
24245-003 Tusket Sewer -Communications (Scada)	\$1,500	\$686	\$2,000	(\$500)	
24245-004 Tusket Sewer -Audit Fees	\$200	\$200	\$200	\$0	
24245-005 Tusket Sewer -Liability Insurance (boiler/equipt)	\$950	\$961	\$1,000	(\$50)	
24245-006 Tusket Sewer -Plant & Equipt. Maintenance	\$6,000	\$7,115	\$7,000	(\$1,000)	
24245-007 Tusket Sewer -Ground Maint./Snow Removal	\$200	\$0	\$200	\$0	
24245-008 Tusket Sewer -Lab Testing/Chlorine	\$2,300	\$2,123	\$2,300	\$0	
24245-009 Tusket Sewer - Trans. Tusket Sewer Reserve (Cap)	\$2,751	\$0	\$0	\$2,751	
24245-010 Tusket Sewer -Septic Services	\$5,000	\$3,983	\$4,500	\$500	
24245-012 Tusket Sewer -Miscellaneous Expense	\$200	\$10	\$141	\$59	
24245-013 Tusket Sewer -General Repairs (pump stn, tanks)	\$8,000	\$10,734	\$9,300	(\$1,300)	
	<b>\$39,101</b>	<b>\$37,084</b>	<b>\$38,441</b>	<b>\$660</b>	<b>1.69%</b>
<b>WEDGEPORT SEWAGE &amp; ONSITE TREATMENT</b>					
24250-002 Wedgeport Sewer - Tank and Pump Maintenance	\$0	\$0	\$1,800	(\$1,800)	
24250-003 Wedgeport Sewer - Repairs	\$0	\$376	\$1,500	(\$1,500)	
24250-004 Wedgeport Sewer - Travel	\$0	\$0	\$600	(\$600)	
24250-005 Wedgeport Sewer - Wastewater Tech	\$0	\$0	\$1,500	(\$1,500)	
24250-006 Wedgeport Sewer - Pumping Services	\$0	\$0	\$1,400	(\$1,400)	
24250-007 Wedgeport Sewer - Sludge Removal	\$0	\$0	\$250	(\$250)	
24250-008 Wedgeport Sewer - Other	\$0	\$0	\$500	(\$500)	
	<b>\$0</b>	<b>\$376</b>	<b>\$7,550</b>	<b>(\$7,550)</b>	<b>#DIV/0!</b>
<b>WATER UTILITY - LOWER EAST PUBNICO</b>					
24255-001 Lower E.Pub Water - Power and Pumping	\$4,000	\$4,833	\$5,500	(\$1,500)	
24255-003 Lower E.Pub Water - Capital and repairs	\$2,500	\$138	\$7,125	(\$4,625)	
24255-004 Lower E.Pub Water - Insurance	\$350	\$352	\$375	(\$25)	
24255-006 Lower E.Pub Water - Miscellaneous	\$150	\$209	\$200	(\$50)	
24255-007 Lower E.Pub Water - Salary & mileage	\$3,000	\$3,034	\$3,000	\$0	
	<b>\$10,000</b>	<b>\$8,567</b>	<b>\$16,200</b>	<b>(\$6,200)</b>	<b>-62.00%</b>
<b>WATER UTILITY - MIDDLE EAST PUBNICO</b>					
24255-015 Middle E.Pub Water - Power and Pumping	\$4,000	\$4,234	\$4,000	\$0	
24255-017 Middle E.Pub Water - Capital, repairs & study	\$13,200	\$0	\$19,500	(\$6,300)	
24255-018 Middle E.Pub Water - Insurance	\$300	\$294	\$300	\$0	
24255-019 Middle E.Pub Water - Salary & mileage	\$8,000	\$8,089	\$8,000	\$0	
24255-021 Middle E.Pub Water - Miscellaneous	\$500	\$209	\$500	\$0	
	<b>\$26,000</b>	<b>\$12,826</b>	<b>\$32,300</b>	<b>(\$6,300)</b>	<b>-24.23%</b>
<b>TOTAL MIDDLE/LOWER EAST PUB WATER UTILITY</b>	<b>\$36,000</b>	<b>\$21,394</b>	<b>\$48,500</b>	<b>(\$12,500)</b>	<b>-34.72%</b>
<b>GARBAGE COLLECTION &amp; DISPOSAL</b>					
24320-000 Solid Waste - Collection Fuel Surcharge	\$1,000	\$1,874	\$1,500	(\$500)	
24320-001 Solid Waste - Collection Contract	\$322,400	\$322,401	\$332,072	(\$9,672)	
24320-002 Solid Waste - Recycling Fees	\$50,500	\$46,392	\$48,000	\$2,500	
24320-003 Solid Waste - Disposal Fees - Landfill	\$137,000	\$134,389	\$140,000	(\$3,000)	
24320-004 Solid Waste - Disposal Fees - Organics	\$71,500	\$65,267	\$68,000	\$3,500	
24320-007 Solid Waste - Advertising	\$2,500	\$2,696	\$3,000	(\$500)	
24320-010 Solid Waste - Spring & Fall Cleanup	\$72,000	\$76,718	\$80,000	(\$8,000)	
24320-050 Solid Waste - Community Clean up Program	\$14,000	\$13,687	\$20,700	(\$6,700)	
24320-060 Solid Waste - Waste Check Operational Support	\$22,000	\$21,880	\$22,000	\$0	
24320-100 Solid Waste - Compostainers	\$13,000	\$11,356	\$13,500	(\$500)	
24320-110 Solid Waste - Gasification Study	\$0	\$5,071	\$0	\$0	
24390-000 Solid Waste - Illegal Dumping Clean Up	\$2,000	\$0	\$2,000	\$0	
	<b>\$707,900</b>	<b>\$701,731</b>	<b>\$730,772</b>	<b>(\$22,872)</b>	<b>-3.23%</b>
<b>OTHER ENVIRONMENTAL HEALTH</b>					
24990-010 Unsightly/Dangerous Premises	\$35,000	\$24,318	\$25,000	\$10,000	
	<b>\$35,000</b>	<b>\$24,318</b>	<b>\$25,000</b>	<b>\$10,000</b>	<b>28.57%</b>
<b>TOTAL ENVIRONMENTAL HEALTH SERVICES</b>	<b>\$1,026,009</b>	<b>\$958,693</b>	<b>\$1,154,413</b>	<b>(\$128,404)</b>	<b>-12.51%</b>
<b>PUBLIC HEALTH SERVICES</b>					
<b>MEDICAL CLINIC OPERATIONS &amp; DOCTOR RECRUITMENT</b>					
25300-000 Harbour South Medical Clinic	\$22,500	\$18,072	\$25,500	(\$3,000)	
25300-050 AM Clarke Medical Clinic	\$41,000	\$36,733	\$27,000	\$14,000	
25300-065 Special Municipal Tax Legislation - AM Clarke	\$10,000	\$9,916	\$0	\$10,000	
25300-075 VON Operating grant	\$2,500	\$2,500	\$2,500	\$0	
25300-100 Doctor Recruitment Incentives	\$15,000	\$5,212	\$35,000	(\$20,000)	
	<b>\$91,000</b>	<b>\$72,433</b>	<b>\$90,000</b>	<b>\$1,000</b>	<b>1.10%</b>
<b>TOTAL PUBLIC HEALTH SERVICES</b>	<b>\$91,000</b>	<b>\$72,433</b>	<b>\$90,000</b>	<b>\$1,000</b>	<b>1.10%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>ENVIRONMENTAL DEVELOPMENT SERVICES</b>					
<b>PLANNING AND ZONING</b>					
26110-001 - Contracted Planning Services	\$0	\$0	\$30,000	(\$30,000)	
<b>PLANNING AND ZONING - SHARED SERVICE</b>					
26110-002 Senior Planner - Wages	\$51,867	\$48,984	\$0	\$51,867	
26110-003 GIS Tech - Wages	\$48,308	\$48,902	\$49,725	(\$1,417)	
26110-005 Professional and legal	\$2,000	\$0	\$1,500	\$500	
26110-006 Employee benefits	\$17,000	\$14,276	\$9,500	\$7,500	
26110-007 Mileage and meeting costs	\$2,000	\$1,492	\$1,250	\$750	
26110-008 Conferences/workshops & memberships	\$3,000	\$2,219	\$2,000	\$1,000	
26110-009 Office supplies, postage and equipment	\$2,000	\$254	\$500	\$1,500	
26110-010 Telephone and communication	\$2,000	\$1,690	\$775	\$1,225	
26110-011 Software, license and IT	\$5,000	\$4,104	\$5,000	\$0	
26110-012 Computer equipment	\$750	\$0	\$750	\$0	
26110-013 Rental and admin fees	\$5,333	\$5,333	\$3,000	\$2,333	
26110-014 Other	\$750	\$222	\$750	\$0	
26110-015 Drone insurance and other expenses	\$0	\$1,997	\$2,100	(\$2,100)	
	<b>\$140,008</b>	<b>\$129,472</b>	<b>\$76,850</b>	<b>\$63,158</b>	<b>45.11%</b>
<b>TOTAL PLANNING AND ZONING SERVICES</b>	<b>\$140,008</b>	<b>\$129,472</b>	<b>\$106,850</b>	<b>\$33,158</b>	<b>23.68%</b>
<b>COMMUNITY DEVELOPMENT</b>					
26220-001 Comm Dev Officer - Wages	\$49,325	\$49,309	\$52,000	(\$2,675)	
26220-002 Comm Dev Officer - Travel	\$1,500	\$1,604	\$1,500	\$0	
26220-005 Comm Dev Officer - Training and Conference	\$1,500	\$0	\$1,500	\$0	
26220-006 Comm Dev Officer - Scholarship Initiative	\$2,000	\$2,000	\$2,000	\$0	
26220-007 Comm Dev Officer - meetings and info sessions	\$1,000	\$107	\$1,000	\$0	
26220-009 Comm Dev Officer - Small Community Projects	\$2,300	\$2,162	\$2,300	\$0	
26220-011 Comm Dev Officer - Tent operational costs	\$800	\$732	\$500	\$300	
26220-012 Comm Dev Officer - Nova Scotia Webcams	\$4,500	\$4,532	\$4,600	(\$100)	
26220-013 Comm Dev Officer - Youth Engagement	\$800	\$0	\$0	\$800	
	<b>\$63,725</b>	<b>\$60,446</b>	<b>\$65,400</b>	<b>(\$1,675)</b>	<b>-2.63%</b>
<b>TOTAL COMMUNITY DEVELOPMENT</b>	<b>\$63,725</b>	<b>\$60,446</b>	<b>\$65,400</b>	<b>(\$1,675)</b>	<b>-2.63%</b>
<b>HOUSING AND ECONOMIC DEVELOPMENT</b>					
26310-005 Regional Housing Authority Deficit	\$25,000	\$25,000	\$25,000	\$0	
26310-010 Strategic planning initiatives	\$5,000	\$2,968	\$5,000	\$0	
26310-014 Western Regional Enterprise Network	\$43,752	\$43,752	\$43,752	\$0	
26310-015 Argyle Economic Development Initiatives - Aquaculture	\$22,000	\$17,028	\$0	\$22,000	
26310-016 Argyle Economic Development Initiatives - Housing	\$0	\$0	\$0	\$0	
26310-020 Yarmouth Area Industrial Commission-Operations	\$12,500	\$0	\$5,000	\$7,500	
26310-021 Yarmouth Area Industrial Commission-Domtex diversion fees	\$0	\$0	\$0	\$0	
	<b>\$108,252</b>	<b>\$88,748</b>	<b>\$78,752</b>	<b>\$29,500</b>	<b>27.25%</b>
<b>BUSINESS &amp; RESIDENTIAL PARKS</b>					
26690-001 Street Lights - Tusket & Wedgeport	\$500	\$689	\$800	(\$300)	
26690-002 Tusket Business Park - Maintenance & Other	\$4,500	\$15,346	\$4,500	\$0	
26690-003 Green Acres Subdivision - Maintenance & other	\$1,500	\$0	\$1,000	\$500	
26690-004 Gain/Loss on sale of land	\$1,000	\$0	\$1,000	\$0	
	<b>\$7,500</b>	<b>\$16,034</b>	<b>\$7,300</b>	<b>\$200</b>	<b>2.67%</b>
<b>SENIOR SAFETY</b>					
26800-001 Senior Safety - Salary	\$53,595	\$53,596	\$55,150	(\$1,555)	
26800-002 Senior Safety - Vehicle & Travel	\$1,000	\$737	\$1,000	\$0	
26800-004 Senior Safety - Conference & Training	\$0	\$0	\$0	\$0	
	<b>\$54,595</b>	<b>\$54,333</b>	<b>\$56,150</b>	<b>(\$1,555)</b>	<b>-2.85%</b>
<b>REGIONAL AND LOCAL TOURISM SUPPORT</b>					
26900-108 Tourism - Contribution to YASTA - Operating	\$66,250	\$66,250	\$67,250	(\$1,000)	
26900-109 Tourism - Contribution to YASTA - Projects	\$10,500	\$10,500	\$10,500	\$0	
26900-110 Tourism - Starlight	\$0	\$0	\$0	\$0	
26900-118 Tourism - Business/tourism signage initiative	\$7,000	\$22,518	\$3,000	\$4,000	
26900-130 Tourism - Misc Argyle (Experiences)	\$4,000	\$5,151	\$3,000	\$1,000	
26910-001 Tourism - Advertising (local)	\$2,000	\$4,595	\$7,000	(\$5,000)	
	<b>\$89,750</b>	<b>\$109,015</b>	<b>\$90,750</b>	<b>(\$1,000)</b>	<b>-1.11%</b>
<b>TOTAL ENVIRONMENTAL DEVELOPMENT SERVICES</b>	<b>\$463,830</b>	<b>\$458,048</b>	<b>\$375,202</b>	<b>\$58,628</b>	<b>12.64%</b>

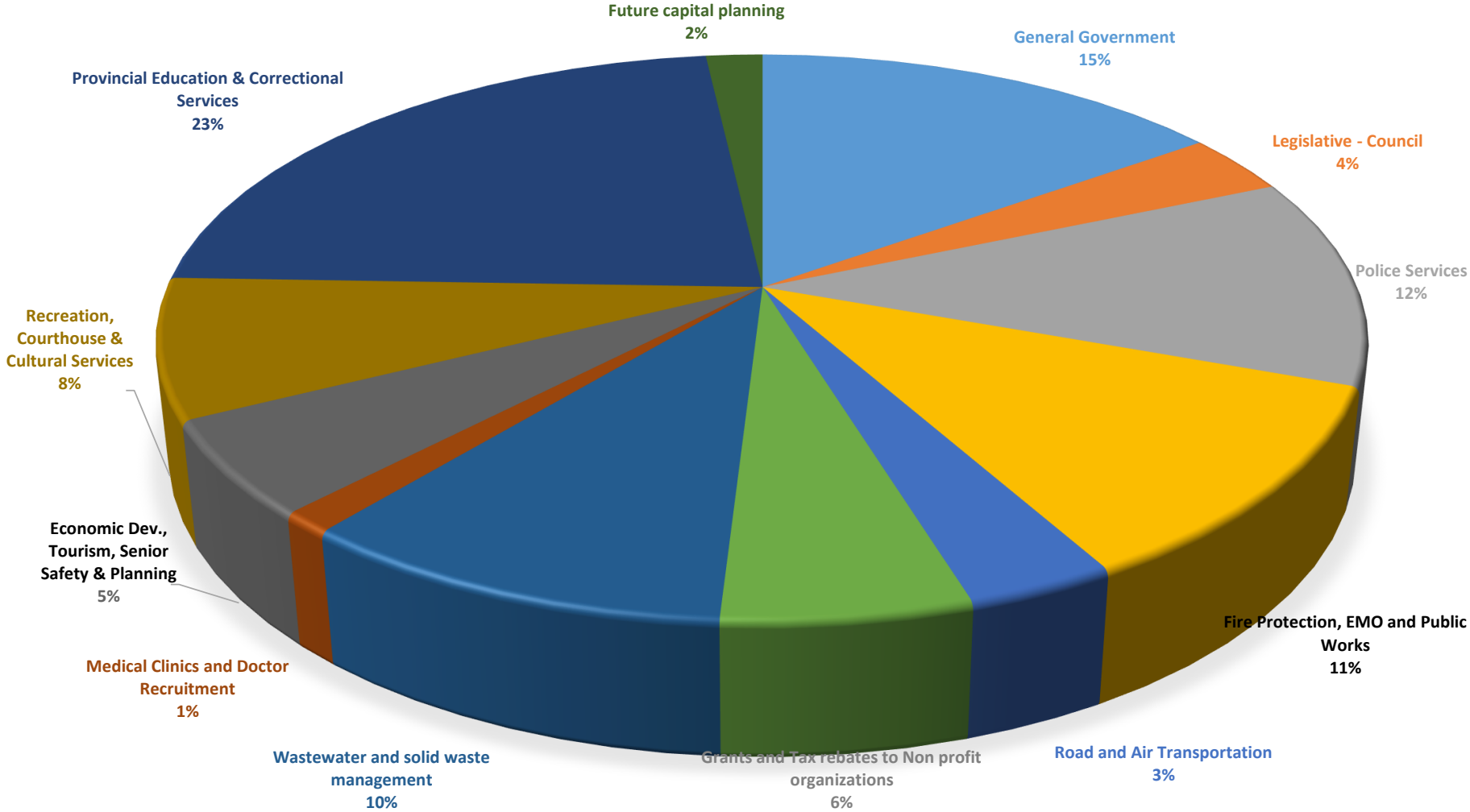
## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b><u>RECREATION &amp; CULTURAL SERVICES</u></b>					
<b><i>RECREATION SERVICES</i></b>					
27110-001 Recreation - Director of Programming & Active Living Salary	\$53,901	\$53,901	\$56,000	(\$2,099)	
27110-002 Recreation - Director of Programming & Active Living Travel	\$4,000	\$3,573	\$4,000	\$0	
27110-003 Recreation - Director of Recreation Services' Salary	\$54,410	\$54,393	\$56,500	(\$2,090)	
27110-004 Recreation - Director of Recreation Services' Travel	\$3,800	\$2,561	\$3,200	\$600	
27111-003 Recreation - Summer Student Wages	\$76,778	\$77,636	\$84,006	(\$7,228)	
27111-004 Recreation - Casual Employee Travel	\$1,200	\$715	\$1,200	\$0	
27111-005 Recreation - Gym Supervisors Wages	\$2,000	\$2,187	\$2,000	\$0	
27111-006 Recreation - Casual Employee Training	\$2,500	\$1,536	\$2,500	\$0	
27112-001 Recreation - Senior Programs	\$10,000	\$10,468	\$12,560	(\$2,560)	
27112-002 Recreation - Thrive Initiatives	\$10,000	\$8,712	\$8,000	\$2,000	
27112-003 Recreation - Program Expenses	\$12,420	\$9,347	\$14,395	(\$1,975)	
27112-004 Recreation - Commission Expenses.	\$1,200	\$971	\$1,000	\$200	
27112-005 Recreation - Capital Equipment for Programs	\$1,500	\$0	\$1,500	\$0	
27112-006 Recreation - Repairs and Capital Projects	\$20,915	\$12,872	\$22,350	(\$1,435)	
27112-007 Recreation - Day Camps Expenses	\$8,900	\$6,837	\$8,500	\$400	
27112-008 Recreation - Director of Programming Prof. Development	\$2,000	\$2,048	\$2,000	\$0	
27112-009 Recreation - Miscellaneous Expenses	\$500	\$424	\$500	\$0	
27112-010 Recreation - Director of Rec. Services Prof Development	\$2,500	\$2,311	\$2,800	(\$300)	
27112-011 Recreation - Memberships	\$800	\$805	\$800	\$0	
27112-012 Recreation - Volunteer Banquet Celebrations	\$4,000	\$3,021	\$3,400	\$600	
27112-013 Recreation - Active Transportation	\$4,000	\$1,211	\$4,500	(\$500)	
27112-014 Recreation - Kids First Fund	\$1,700	\$0	\$1,700	\$0	
27112-015 Recreation - Teen Program	\$0	\$0	\$9,400	(\$9,400)	
27112-016 Recreation - Meeting Expenses	\$500	\$114	\$500	\$0	
27112-017 Recreation - Argyle Minor Soccer Club	\$0	\$0	\$0	\$0	
27112-018 Recreation - Leadership Development	\$1,000	\$393	\$1,000	\$0	
27112-116 Recreation - School Sport Support	\$2,000	\$1,200	\$2,000	\$0	
27180-000 Recreation - Field Maintenance	\$14,125	\$13,332	\$8,700	\$5,425	
27180-001 Recreation - Field Maintenance - Salary	\$37,000	\$37,017	\$40,000	(\$3,000)	
	<b>\$333,649</b>	<b>\$307,584</b>	<b>\$355,011</b>	<b>(\$21,362)</b>	<b>-6.40%</b>
<b><u>CULTURAL BUILDINGS &amp; FACILITIES</u></b>					
<b><i>PUBNICO LIBRARY</i></b>					
27250-001 Pubnico Library - Janitors Wages & Benefits	\$7,000	\$6,265	\$6,500	\$500	
27250-002 Pubnico Library - Furnace Oil	\$8,500	\$9,151	\$9,000	(\$500)	
27250-003 Pubnico Library - NSP	\$1,800	\$1,715	\$1,800	\$0	
27250-004 Pubnico Library - Telephone	\$500	\$384	\$500	\$0	
27250-005 Pubnico Library - Repairs	\$1,500	\$64	\$1,200	\$300	
27250-006 Pubnico Library - Insurance	\$1,600	\$1,625	\$1,700	(\$100)	
27250-007 Pubnico Library - Supplies	\$750	\$354	\$750	\$0	
27250-008 Pubnico Library - Miscellaneous Exp.	\$200	\$187	\$250	(\$50)	
27250-009 Pubnico Library - Snow Removal	\$0	\$0	\$0	\$0	
	<b>\$21,850</b>	<b>\$19,744</b>	<b>\$21,700</b>	<b>\$150</b>	<b>0.69%</b>
<b><i>COURTHOUSE &amp; ARCHIVES</i></b>					
27290-000 Courthouse - Summer Tourguides Wages	\$11,000	\$14,015	\$12,500	(\$1,500)	
27290-001 Courthouse - Telephone	\$1,600	\$1,686	\$1,600	\$0	
27290-002 Courthouse - NS Power	\$5,000	\$6,119	\$5,000	\$0	
27290-003 Courthouse - Office Supplies	\$2,500	\$1,107	\$2,500	\$0	
27290-004 Courthouse - Repairs & Maintenance	\$22	\$665	\$12,000	(\$11,978)	
27290-005 Courthouse - Fall Tourguide Wages	\$6,500	\$4,373	\$5,000	\$1,500	
27290-007 Courthouse - Membership Dues	\$1,300	\$1,139	\$1,300	\$0	
27290-008 Courthouse - Janitor Supplies & Misc.Exp.	\$750	\$288	\$600	\$150	
27290-009 Courthouse - Archivist - Salary	\$54,000	\$58,603	\$43,000	\$11,000	
27290-010 Courthouse - Staff Travel	\$1,000	\$872	\$1,000	\$0	
27290-011 Courthouse - Staff Conferences & Training	\$4,000	\$3,638	\$4,000	\$0	
27290-012 Courthouse - Books & Periodicals	\$1,800	\$491	\$1,800	\$0	
27290-014 Courthouse - Advertising	\$4,500	\$1,695	\$4,500	\$0	
27290-016 Courthouse - Lawn Maintenance	\$2,000	\$1,530	\$2,000	\$0	
27290-017 Courthouse - Internet Services	\$400	\$166	\$250	\$150	
27290-018 Courthouse - Kitchen Expenses	\$400	\$401	\$400	\$0	
27290-019 Courthouse - Furnace Oil	\$2,000	\$2,980	\$2,000	\$0	
27290-021 Courthouse - Cleaning Services	\$2,500	\$1,355	\$2,500	\$0	
27290-022 Courthouse - Security	\$1,200	\$553	\$1,200	\$0	
27290-023 Courthouse - Public Programming	\$5,000	\$4,018	\$5,500	(\$500)	
27290-024 Courthouse - Postage	\$350	\$104	\$350	\$0	
27290-025 Courthouse - Preservation supplies	\$3,500	\$385	\$6,000	(\$2,500)	
27290-026 Courthouse - Heritage Development Officer - Salary	\$46,782	\$46,767	\$49,500	(\$2,718)	
27290-027 Courthouse - Insurance	\$2,000	\$2,082	\$2,400	(\$400)	
27290-100 Courthouse - CAPITAL EQUIPMENT	\$0	\$1,772	\$0	\$0	
	<b>\$160,104</b>	<b>\$156,803</b>	<b>\$166,900</b>	<b>(\$6,796)</b>	<b>-4.24%</b>

## 2019-2020 Operating Budget

	<u>2018-2019</u> <u>BUDGET</u>	<u>2018-2019</u> <u>ACTUALS</u>	<u>2019-2020</u> <u>BUDGET</u>	<u>BUDGET</u> <u>VARIANCE</u>	<u>VARIANCE</u> <u>BUDGET %</u>
<b>REGIONAL LIBRARY</b>					
27590-050 Western Counties Regional Library	\$54,013	\$54,013	\$54,013	\$0	
	<b>\$54,013</b>	<b>\$54,013</b>	<b>\$54,013</b>	<b>\$0</b>	<b>0.00%</b>
<b>TOTAL RECREATION &amp; CULTURAL SERVICES</b>					
	<b>\$569,616</b>	<b>\$538,144</b>	<b>\$597,624</b>	<b>(\$28,008)</b>	<b>-4.92%</b>
<b>EDUCATION</b>					
28110-000 Appropriation to Tri-County Regional School Board	\$1,572,832	\$1,572,832	\$1,598,416	(\$25,584)	
<b>TOTAL EDUCATION</b>	<b>\$1,572,832</b>	<b>\$1,572,832</b>	<b>\$1,598,416</b>	<b>(\$25,584)</b>	<b>-1.63%</b>
<b>TRANSFERS TO RESERVES AND OWN FUNDS</b>					
28221-001 Transfer to Capital Reserve	\$145,000	\$145,000	\$135,000	\$10,000	
28223-000 Transfer to Operating Reserve	\$0	\$0	\$0	\$0	
28223-001 Transfer to TCA fund - West Pubnico Loan Payment	\$127,272	\$130,378	\$127,272	\$0	
28223-002 Transfer to own agency - Yar. Industrial Commission	\$0	\$0	\$0	\$0	
28223-003 Transfer to Capital Reserve - East Pubnico Utility	\$50,000	\$0	\$0	\$50,000	
28223-004 Transfer to Capital Reserve - New truck	\$30,000	\$25,388	\$0	\$30,000	
	<b>\$352,272</b>	<b>\$300,766</b>	<b>\$262,272</b>	<b>\$90,000</b>	<b>25.55%</b>
<b>TOTAL TRANSFERS</b>	<b>\$352,272</b>	<b>\$300,766</b>	<b>\$262,272</b>	<b>\$90,000</b>	<b>25.55%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$8,067,502</b>	<b>\$7,836,535</b>	<b>\$8,409,529</b>	<b>(\$372,027)</b>	<b>-4.61%</b>

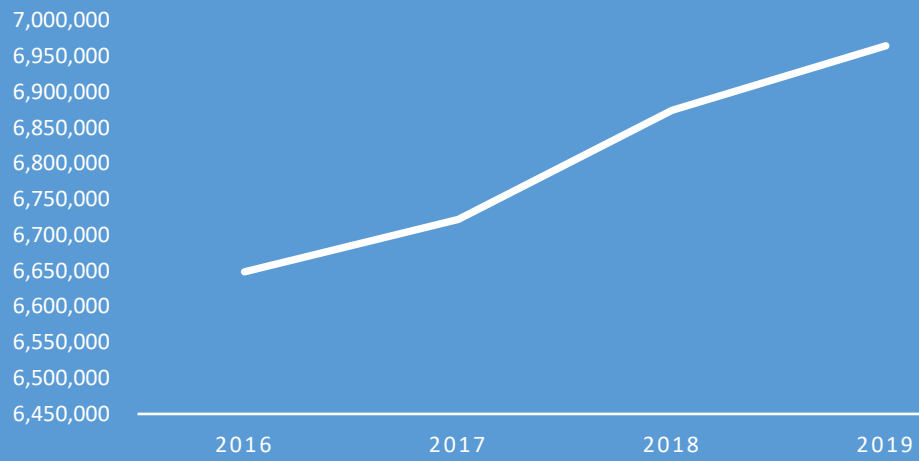
**2019-20 BUDGETED EXPENDITURES  
(NON-AREA RATED)**



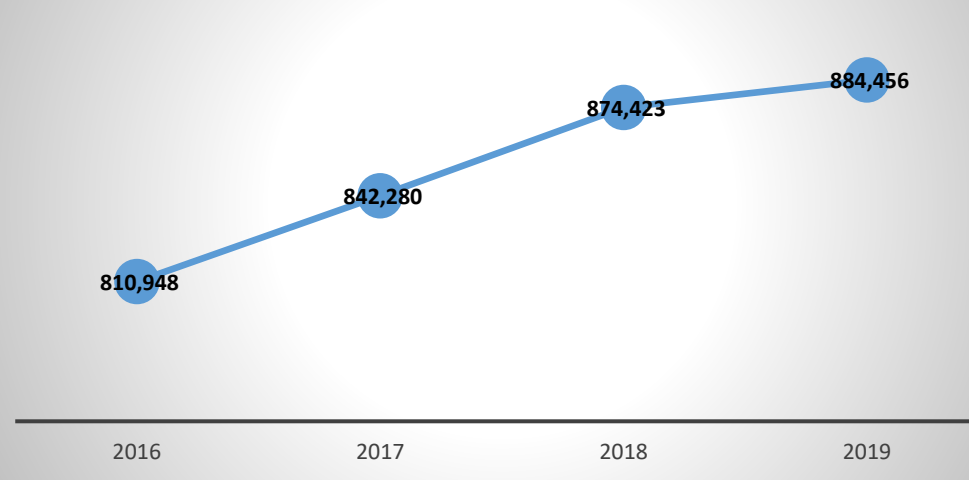
**Municipality of the District of Argyle**  
**4 Year comparison at a glance**

<b><u>REVENUES</u></b>	<b><u>Actual</u></b> <b><u>2015-16</u></b>	<b><u>Actual</u></b> <b><u>2016-17</u></b>	<b><u>Actual</u></b> <b><u>2017-18</u></b>	<b><u>Actual</u></b> <b><u>2018-19</u></b>
Taxes	\$ 6,648,642	\$ 6,721,796	\$ 6,874,683	\$ 6,964,684
Grants in Lieu of Taxes	183,262	184,911	185,245	185,261
Service to other govt's	24,200	34,955	50,371	140,442
Sales of Services	61	38,086	54,771	56,763
Revenue from own sources	306,764	306,692	307,268	298,291
Conditional transfers - Fed/Prov	90,335	102,624	63,710	78,210
Unconditional transfers	161,702	161,829	161,939	161,983
Transfers from reserves	68,540	158,885	1,346,688	127,272
<b>TOTAL REVENUES</b>	<b>\$ 7,483,507</b>	<b>\$ 7,709,777</b>	<b>\$ 9,044,676</b>	<b>\$ 8,012,906</b>
<b><u>EXPENSES</u></b>				
General Government Services	\$ 1,559,823	\$ 1,557,178	\$ 1,691,563	\$ 1,718,116
Protective Services:				
- Police Protection	810,948	842,280	874,423	884,456
- Property Insp. & Public Works	271,715	270,367	291,402	303,780
- Fire Protection - area rate	215,746	218,718	228,657	262,464
- Fire Protection and EMO	344,955	368,089	369,539	378,245
- Correctional Services	113,327	114,170	112,025	111,568
Total Protective Services	1,756,691	1,813,624	1,876,047	1,940,513
Transportation:				
- Road/Trails	47,741	79,756	46,007	46,880
- Air	246,485	232,000	253,577	230,109
Total Transportation	294,225	311,756	299,584	276,989
Environmental Health Services	893,667	929,419	936,921	958,693
Public Health Services	77,800	36,814	56,453	72,433
Env. Development Services	498,179	400,348	399,446	458,048
Recreation & Cultural Services:				
- Recreation/Active Living	274,608	241,288	299,814	307,584
- Courthouse & Archives	162,764	169,173	149,969	156,803
- Regional and local Library	77,929	77,524	75,567	73,757
Total Recreation and Cultural	515,301	487,986	525,350	538,144
Education	1,499,807	1,531,707	1,535,299	1,572,832
Transfers to Reserves & own funds:				
- Yarmouth Industrial Commission	27,621	54,424	1,219,416	-
- WP Sewer - Debt repayment	-	127,273	127,272	130,378
- Operating reserve	240,393	239,249	136,524	111,372
- Capital reserve	120,000	220,000	240,800	235,388
Total Transfers	388,014	640,946	1,724,012	477,138
<b>TOTAL EXPENSES</b>	<b>\$ 7,483,507</b>	<b>\$ 7,709,777</b>	<b>\$ 9,044,676</b>	<b>\$ 8,012,906</b>
<b>SURPLUS (DEFICIT)</b>	<b>\$ 0</b>	<b>\$ -</b>	<b>-\$ 0</b>	<b>\$ 0</b>

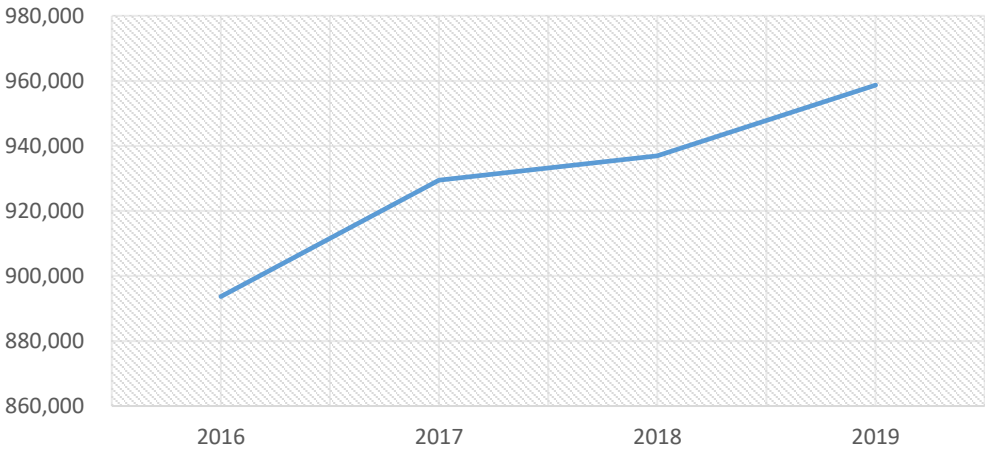
## TAX REVENUES



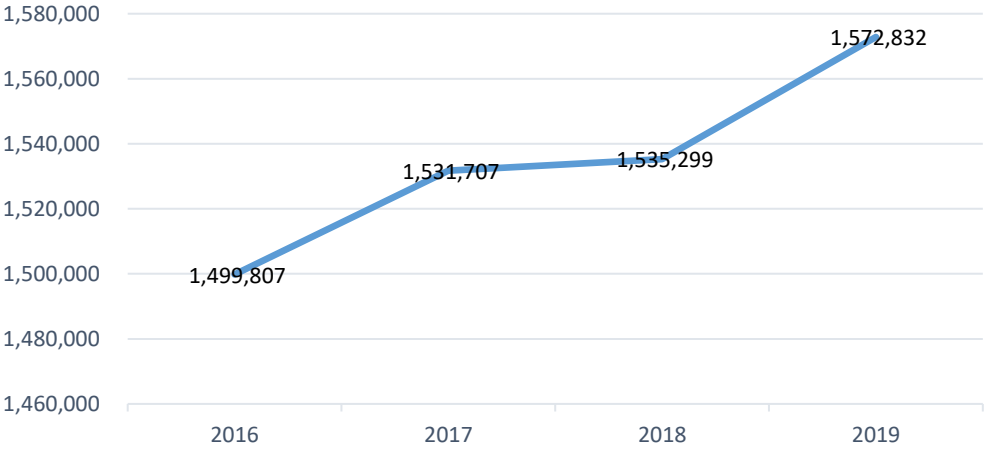
## Police Protection



### Wastewater and Solid Waste



### Education



**Municipality of the District of Argyle**  
**Statement of operations - operating reserve**  
**Budget 2019-20**

	<u>UNAUDITED</u> Actuals 2017-18	<u>Budget</u> 2018-19	<u>UNAUDITED</u> Actuals 2018-19	<u>Budget</u> 2019-20
<b>Revenues</b>				
<b>Transfer from operations</b>				
Transfer of surplus	\$ 130,000	\$ -	\$ 30,000	\$ -
	<u>\$ 130,000</u>	<u>\$ -</u>	<u>\$ 30,000</u>	<u>\$ -</u>
<b>Other revenues</b>				
Interest income on bank balance	41,903	25,000	31,359	29,000
	<u>41,903</u>	<u>25,000</u>	<u>31,359</u>	<u>29,000</u>
<b>Total revenues</b>	<b>\$ 171,903</b>	<b>\$ 25,000</b>	<b>\$ 61,359</b>	<b>\$ 29,000</b>
<b>Expenses</b>				
<b>Transfer to operations</b>				
Special transfer - Domtex/ Operations	1,219,416	76,550	-	-
Transfer to operations - project funding	-	-	-	90,000
	<u>\$ 1,219,416</u>	<u>\$ 76,550</u>	<u>\$ -</u>	<u>\$ 90,000</u>
<b>Total expenses</b>	<b>\$ 1,219,416</b>	<b>\$ 76,550</b>	<b>\$ -</b>	<b>\$ 90,000</b>
<b>Excess income over expenses</b> <b>(expenses over income)</b>	<b><u>\$(1,047,513)</u></b>	<b><u>\$ (51,550)</u></b>	<b><u>\$ 61,359</u></b>	<b><u>\$ (61,000)</u></b>

Operating Reserves - balance at March 31, 2019	Opening Balance	\$ 1,402,529
	Transfer of 18-19 surplus	\$ 30,000
	Interest income	\$ 29,000
	Less: Transfer to operations	<u>\$ (90,000)</u>
		<u>\$ (31,000)</u>
	Closing balance - anticipated	\$ 1,371,529

**Municipality of the District of Argyle**  
**Capital Reserve**  
**Budget 2019-20**

	AUDITED Actuals 2017-18	Budget 2018-19	UNAUDITED Actuals 2018-19	Budget 2019-20	Gas Tax Budget 2019-20
<b>Revenues</b>					
<b>Province of Nova Scotia</b>					
CWWF - Wedgeport decentralized project	186,540	9,500	9,770	-	-
Wedgeport sewer - PCAP	3,700	-	-	-	-
	190,240	9,500	9,770	\$ -	\$ -
<b>Government of Canada</b>					
Federal Gas Tax	\$ 163,454	\$ 1,298,100	\$ 394,456	\$ -	\$ 961,000
CWWF - Wedgeport decentralized project	373,079	19,000	9,770	-	-
	536,533	1,317,100	404,226	\$ -	\$ 961,000
<b>Transfer from own funds - operating fund</b>					
Transfer from operating fund - East Pub surplus	-	50,000	-	-	-
Annual allocation from operations	135,000	135,000	200,000	\$ 95,000	\$ -
	\$ 135,000	\$ 185,000	\$ 200,000	\$ 95,000	\$ -
<b>Other revenues</b>					
Dennis Point wharf - capital fee	\$ -	\$ -	\$ 3,500	\$ -	\$ -
Capital fee - Wedgeport WW pilot project	186,519	9,500	-	-	-
Capital fee - Tusket WW - Brewery	17,009	-	-	-	-
Interest income on bank balance	65,062	30,000	64,029	55,000	-
Interest income - Federal Gas Tax	25,102	12,500	24,189	-	19,000
	293,692	52,000	91,718	\$ 55,000	\$ 19,000
<b>Total revenues</b>	<b>\$ 1,155,465</b>	<b>\$ 1,563,600</b>	<b>\$ 705,714</b>	<b>\$ 150,000</b>	<b>\$ 980,000</b>

**Municipality of the District of Argyle**  
**Capital Reserve**  
**Budget 2019-20**

	UNAUDITED Actuals 2017-18	Budget 2018-19	UNAUDITED Actuals 2018-19	Budget 2019-20	Gas Tax Budget 2019-20
<b>Expenses (by project)</b>					
Tusket Wastewater - treatment plant upgrade	\$ 57,649	\$ -	\$ -	\$ -	\$ 20,000
Land purchase costs - Wedgeport/Tusket	11,096	9,000	11,543	-	-
Mariners Center - infrastructure improvements	-	40,000	33,000	-	-
COMFIT - Wind and solar energy initiative	-	300,000	-	-	300,000
Eel Brook Firehall - contribution	-	-	-	100,000	-
Contribution to Town of Yarmouth - Ferry Terminal	-	-	-	200,000	-
West Pubnico Mobile Dewatering Vehicle	115,758	270,600	270,191	-	-
Asset Management planning	-	-	3,129	-	-
Land purchase - administration building	159,262	-	-	-	-
New server - administration	-	-	-	12,000	-
Fire Ponds safety restoration	-	-	-	25,000	-
Birch Drive - repaving	-	-	-	-	50,000
Administration building and land improvements	193,354	2,700,000	276,971	250,000	250,000
Project manager - Admin building	-	-	-	50,000	-
Public Road construction - tusket	-	-	1,387	-	250,000
Public Works Maintenance - storage	53,039	-	-	-	-
Yarmouth International Airport - Infrastructure	11,600	-	-	-	-
Tourism signage initiative	10,301	-	-	-	-
Rural Internet initiative - capital contribution	7,056	-	-	-	-
Wedgeport Wastewater - design and install	753,945	38,000	121,501	-	-
East Pubnico Water Utility	-	50,000	8,039	-	-
East Pubnico Ballfield - repurpose	9,271	-	-	-	-
New vehicles	-	32,000	32,737	-	-
Hipson Bridge Improvements	35,265	-	-	-	110,000
Trailer, tractor, accessories	5,608	-	-	-	-
	<b>\$ 1,423,204</b>	<b>\$ 3,439,600</b>	<b>\$ 758,498</b>	<b>\$ 637,000</b>	<b>\$ 980,000</b>
Transfers to reserves					
To TCA fund				-	-
To operating fund	127,272	127,272	127,272	127,272	-
	<b>\$ 127,272</b>	<b>\$ 127,272</b>	<b>\$ 127,272</b>	<b>\$ 127,272</b>	<b>\$ -</b>
<b>Excess income over expenses</b>	<b>\$ (395,011)</b>	<b>\$ (2,003,272)</b>	<b>\$ (180,056)</b>	<b>\$ (614,272)</b>	<b>\$ -</b>

**Municipality of the District of Argyle  
Budget - Capital Reserve  
For the year ending March 31, 2020**

Project	External Sources of funding			Municipal Sources of funding			Total Funding
	Budgeted Cost	Federal Gas Tax	Provincial Capital/other	Prior year Surplus	Current year Transfers	Investment income	
COMFIT - solar energy initiatives	300,000	300,000	-	-	-	-	300,000
Eel Brook Firehall - Contribution	100,000	-	-	70,000	-	30,000	100,000
Birch Drive Repaying	50,000	50,000	-	-	-	-	50,000
Admin Building construction	500,000	250,000	-	165,000	85,000	-	500,000
Project management - Admin building	50,000	-	-	-	50,000	-	50,000
New server and equipment	12,000	-	-	12,000	-	-	12,000
Ferry Terminal upgrades	200,000	-	-	200,000	-	-	200,000
Public Road construction - Tusket	250,000	250,000	-	-	-	-	250,000
Fire Ponds Safety Restoration	25,000	-	-	-	-	25,000	25,000
Tusket Treatment - Scada System	20,000	20,000	-	-	-	-	20,000
Hipson Bridge Improvements	110,000	110,000	-	-	-	-	110,000
	<u>\$ 1,617,000</u>	<u>\$ 980,000</u>	<u>\$ -</u>	<u>\$ 447,000</u>	<u>\$ 135,000</u>	<u>\$ 55,000</u>	<u>\$ 1,617,000</u>

**Federal Gas Tax Account - Summary**

Opening balance April 1, 2019	1,449,212
Budgeted Federal Gas Tax Grant	716,776
Add: budgeted interest income	19,000
Less: Gas tax investment in projects	(980,000)
Budgeted closing balance - Gas Tax	<u>\$ 1,204,988</u>

**Capital Reserve Account Summary**

Opening balance April 1, 2019	2,909,577
Add: transfer from Operating fund	135,000
Add: budgeted interest income	55,000
Less: Capital investments in projects	(637,000)
Budgeted closing balance - Capital	<u>\$ 2,462,577</u>