



Town of Yarmouth

Budget

Fiscal 2015/16

that Council accept a Budget with revenues in the amount of \$17,248,600 and expenses of \$17,246,496 for an overall surplus of \$2,104 for its general operations for the year ended March 31, 2016, which provides for the following rates:

Residential	\$1.71 per \$100 of Assessment
Commercial Property	\$4.39 per \$100 of Assessment
Resource General	\$1.71 per \$100 of Assessment
Farmland	\$2.16 per Acre

Garbage Collection & Processing

Residential \$180.00 per dwelling unit up to a maximum of 4 (four) dwelling units per building.

Other In excess of 4 (four) dwelling units is deemed Commercial and at the owner's expense. Retail and other Commercial type operators are deemed Commercial and at the owner's expense.

Pollution Control Charges (Sewer)

Quarterly Base Rate:

5/8"	\$ 31.66
3/4"	\$ 47.50
1"	\$ 79.16
1.5"	\$ 158.32
2"	\$ 253.31
3"	\$ 506.61
4"	\$ 791.58
6"	\$ 1,583.17
8"	\$ 2,849.7

Effluent Rate:

\$3.121/1000 Imp. Gallons

Interest Rate

Interest at the rate of 14% per annum will be charged on delinquent accounts.

Depreciation

That Council approves a transfer to the Capital fund an amount equal to the depreciation expense included in the 2015-16 Budget of \$1,825,479

The Chief Administrative Officer will implement the inherent recommendations, administer and control the operating budget and report to Council as appropriate.

# Yarmouth

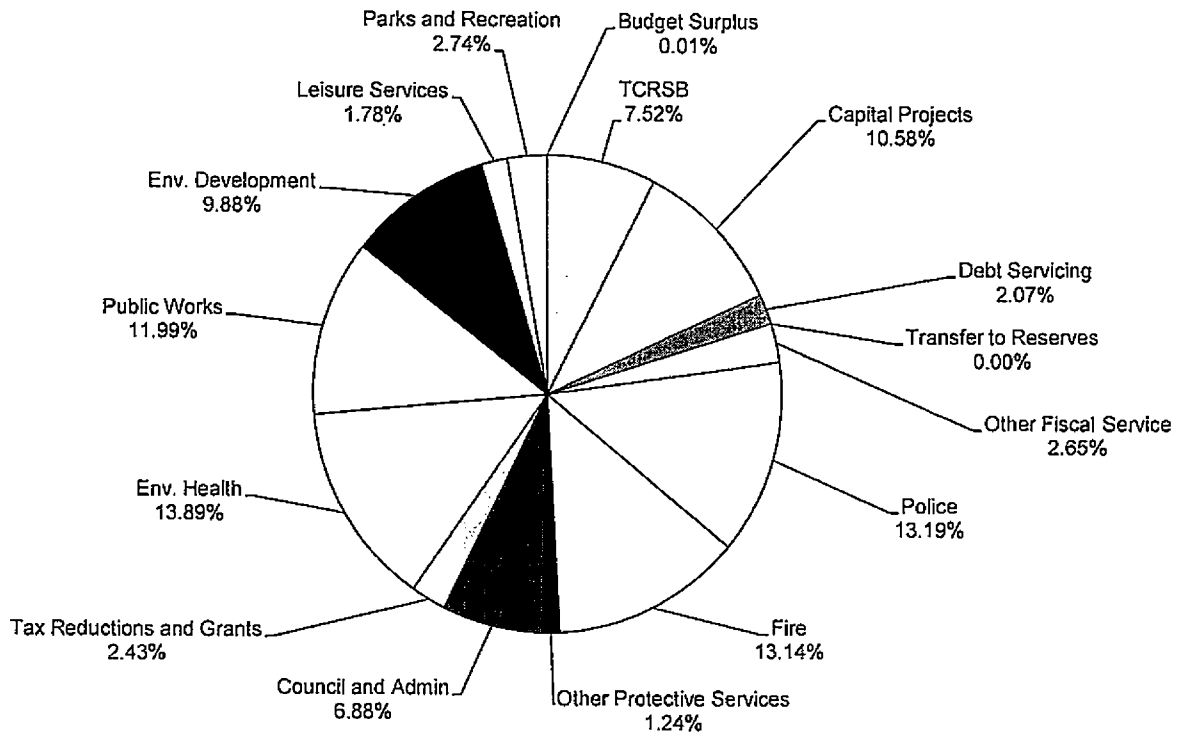
ON THE EDGE OF EVERYWHERE

27-Apr-15

## Budget - Fiscal 2015/16

	2014/15 <u>Budget</u> 1	2014/15 <u>Actual</u> 2	2015/16 <u>Budget</u> 3	2016/17 <u>Forecast</u> 4	2017/18 <u>Forecast</u> 5	Budget <u>increase</u> 6
<b>Revenue</b>						
1 Taxes	12,270,973	12,228,367	12,411,918	12,688,178	12,845,178	140,946
2 Grants in Lieu of Taxes	1,102,376	1,110,500	1,102,376	1,102,376	1,102,376	0
3 Services to Other Governments	696,099	687,658	696,099	730,163	740,673	0
4 Sales of Service	12,650	14,060	12,650	12,650	12,650	0
5 Other Revenue from Own Sources	1,616,203	2,149,353	2,162,703	1,934,755	1,935,991	546,500
6 Uncond. Trans. from Other Gov'ts	728,184	728,186	728,189	727,970	727,970	5
7 Cond. Trans. fr. Fed. Gov't Agencies	0	258,760	0	0	0	0
8 Other Transfers	409,664	135,000	134,664	135,000	135,000	-275,000
<b>Total Revenue</b>	<b>16,836,149</b>	<b>17,311,884</b>	<b>17,248,600</b>	<b>17,331,091</b>	<b>17,499,837</b>	<b>412,451</b>
<b>Expenditures</b>						
9 General Government Services	1,701,818	1,647,134	1,689,054	1,737,664	1,765,788	-12,764
10 Protective Services	4,659,839	4,772,448	4,893,826	4,989,432	5,086,842	233,987
11 Transportation Services	2,676,122	2,790,807	2,727,772	2,809,424	2,842,097	51,650
12 Environmental Health Services	2,866,592	2,898,170	2,965,590	3,002,095	3,043,298	98,998
13 Environmental Development Services	1,589,934	1,906,239	1,704,054	1,432,300	1,421,471	114,120
14 Recreation & Cultural Services	1,170,476	1,145,043	1,154,557	1,172,609	1,179,517	-15,919
15 Fiscal Services	2,145,139	2,142,125	2,111,643	2,118,735	2,126,608	-33,496
<b>Total Expenditures</b>	<b>16,809,920</b>	<b>17,301,966</b>	<b>17,246,496</b>	<b>17,262,259</b>	<b>17,465,621</b>	<b>436,576</b>
<b>SURPLUS (DEFICIT)</b>	<b>26,229</b>	<b>9,918</b>	<b>2,104</b>	<b>68,832</b>	<b>34,216</b>	
Surplus as a % of Revenues	0.16%	0.06%	0.01%	0.40%	0.20%	

**Budgeted Expenses 2015/16**





## Budget Highlights 2015/16

### Revenues

Residential tax rate down 3 cents to \$1.71  
Commercial tax rate down 6 cents to \$4.39  
Sewer rates increase

Garbage rate increases \$25 to \$180 annually per dwelling unit  
Compost tipping fees to increase 2%

### Expenses

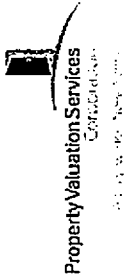
Over \$2.8M approved for capital projects  
- \$500k for Streetscapes  
- \$650k for Argyle st flooding issues  
- another \$3M capital next year  
Continue to fund depreciation  
- no new debt for capital projects

New Bus service to start in the fall  
New funding for Main St Façade Program  
New grants for Heritage properties

Streetlights have been converted to LED  
- savings in excess of \$75k annually  
Harbour South Medical clinic fully staffed  
- reduces Towns cost

Ferry Terminal operating with no net cost to the Town  
Old High School to cost \$125k to maintain

We signed new inter-Municipal agreements  
- changes joint funding agreements



# ASSESSMENT ROLL REPORT MUNICIPAL UNIT SUMMARY ASSESSMENT ROLL: 2015

## 98 - TOWN OF YARMOUTH

### MUNICIPAL TOTAL: 2015 TOTAL SUMMARY

	TAXABLE VALUE	# OF OCCUR.	ACREAGE	EXEMPT VALUE	# OF OCCUR.	ASSESSED VALUE	CAPPED ASSESSMENT	VALUE DIFFERENCE	# OF CAPPED OCCUR.
01: RESIDENTIAL TAXABLE	\$281,242,800	2,398				\$281,242,800	\$277,424,500	\$3,818,300	573
02: COMMERCIAL TAXABLE	\$131,426,800	359				\$131,426,800	\$131,426,800		
03: RESOURCE TAXABLE	\$652,600	87				\$652,600	\$643,100	\$9,500	11
21: RESIDENTIAL EXEMPT				\$15,669,200	69	\$15,669,200	\$15,669,200		
22: COMMERCIAL EXEMPT				\$190,912,600	117	\$190,912,600	\$190,912,600		
23: RESOURCE EXEMPT				\$476,200	16	\$476,200	\$476,200		
25: RESOURCE FARM (EXEMPT)			74	\$45,000	9	\$45,000	\$45,000		
27: RESOURCE FOREST			102	\$24,200	3	\$24,200	\$24,200		
<b>TOTALS</b>	<b>\$413,322,200</b>	<b>2,844</b>	<b>176</b>	<b>\$207,127,200</b>	<b>214</b>	<b>\$620,449,400</b>	<b>\$616,621,600</b>	<b>\$3,827,800</b>	<b>584</b>

Dwelling Units: 3,491  
 # of Parcels: 2,923  
 # of Capped Accounts: 576

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## Tax Assessments

		2013\14	2014\15	Budget
		actual	actual	2015\16
Description				actual
				assessment
1	Residential Property (CAP assessments)	278,518,000	278,516,100	277,424,500
2	Commercial Property	128,910,100	129,362,200	131,426,800
3	Resource Property	609,000	619,000	643,100
<b>Total Assessment</b>		<b>408,037,100</b>	<b>408,497,300</b>	<b>409,494,400</b>
Residential Property \$ increase		575,600	-1,900	-1,091,600
Commercial Property \$ increase		-5,167,700	452,100	2,064,600
Residential Property % increase		0.21%	0.00%	-0.39%
Commercial Property % increase		-3.85%	0.35%	1.60%
Total \$ increase		-7,457,800	460,200	997,100
Total % increase		-1.79%	0.11%	0.24%

## Tax Rates

		2013\14	2014\15	Budget
		actual	actual	2015\16
Description				actual
				assessment
1	Residential Property	0.0174	0.0174	0.0171
2	Commercial Property	0.0451	0.0445	0.0439
3	Resource Property	0.0174	0.0174	0.0174

## Tax Revenue

		2013\14	2014\15	Budget
		actual	actual	2015\16
Description				actual
				assessment
1	Residential Property	4,846,213	4,846,180	4,743,959
2	Commercial Property	5,826,737	5,756,618	5,769,637
3	Resource Property	10,597	10,771	11,190
<b>Total Revenue</b>		<b>10,683,546</b>	<b>10,613,569</b>	<b>10,524,785</b>

# 2015-16 MUNICIPAL CONTRIBUTIONS AND GRANTS

**Municipality:** Town of Yarmouth

**Uniform Assessment** 425,589,524

**Municipal Contribution to:**

Education	\$	1,297,197
Corrections	\$	90,694
Roads	\$	-

**Municipal Grants**

Equalization	\$	727,970
NSPI GIL	\$	13,882
Farm	\$	219



Town of Yarmouth Capital Budget plan

	previously approved	Budget 2015/16	Plan 2016/17	Plan 2017/18	Plan 2018/19	Plan 2019/20
1 Hawthorne St sewer and streetscape upgrade	410,000					
2 Engine 1 (1987 Volvo) replacement	450,000					
3 Fire Hall - windows and Siding	42,755					
4 Mariners Center - Condenser	60,000					
5 Mariners Center - Heat exchange conversion (half cost)	195,000					
6 RCMP office renovations	375,392					
7 Town Hall office renovations	150,000					
<b>The original 2015-2016 plan</b>						
8 Street Paving		250,000				
9 Cliff St (Main to Aberdeen) Brown St (Main to Hawthorne) F15-16		0	500,000			
10 Replace 1999 Ford F-450 1 ½ ton dump truck		0	60,000			
11 Replace 2002 Freightliner Plow Truck		135,000				
12 Portable screener		35,000				
13 Replace 2005 Caterpillar 420D Backhoe		110,000				
14 YMCA parking		0				100,000
15 Traffic lights Main Parade		0				250,000
16 Brunswick street sewer		0		300,000		
17 Replace Tanker 22		0				200,000
18 Mariners Center parking expansion		0				150,000
19 Vancouver St bridge		0				125,000
20 Walkway (cotton Mill)		0				250,000
21 Waterfront Park		0				100,000
<b>The original plan for future years</b>						
22 Replace 2003 Johnston Street Cleaner			250,000			
23 Replace sidewalk vacuum with sweeper vacuum			120,000			
24 Street Paving			250,000	250,000	250,000	250,000
25 Cliff St (Main to Aberdeen) Brown St (Main to Hawthorne) F16-17			500,000			
26 Waverly St sanitary sewer			0	75,000		
27 Cliff St sanitary sewer			0	200,000		
28 Façade improvement Program		100,000	0			
29 Main St bump-outs (Streetscapes)		225,000	0			
30 Transfers to Reserves			0	0	0	225,000
31 Starr's Road and Pleasant Street intersection				400,000		
32 Parade-Glebe stone sewer replace & separate(School to Water)				0	800,000	
33 Parade Street sewer replacement (Armories to Clements Ave)				185,000		
34 Purchase small multi-purpose tractor (parks and playgrounds)					48,000	
35 Brunswick St(Beacon to Parade) sewer separation					600,000	
36 King & Marsha Ave sanitary sewer replacement & separation					275,000	
37 Pleasant St storm sewer installation-Albert to Argyle					350,000	
38 William Street storm sewer extension (Albert to Argyle St)						400,000
39 Chestnut St storm sewer installation (Brunswick St to trail)						200,000
	<b>1,683,147</b>	<b>855,000</b>	<b>1,680,000</b>	<b>1,410,000</b>	<b>2,323,000</b>	<b>2,250,000</b>
<b>Additions to the plan</b>						
40 Cliff St (Main to Aberdeen) Brown St (Main to Hawthorne) F16-17		0	900,000			
41 extra funding for Façade improvement Program		50,000				
42 extra funding for Main St (Streetscapes)		375,000				
43 Argyle St (flooding issues) box culverts		600,000				
44 Jarvis Road flooding		50,000				
45 Family Residency - Hospital		70,000				
46 Hospital Foundation		35,000	35,000			
47 Transit Buses		200,000				
48 Wind Turbines		335,000				
49 Sewage Plant outflow pipe		250,000				
50 Glebe St garage			200,000			
51 Domtex			0	1,000,000		
52 Old High School			0			
53 Parking lot Adelaide St			125,000			
54 Generator for PW Building			35,000			
55 Replace 3/4ton PW truck		35,000	0			
56 Half light crossing on Starrs Rd			80,000			
	<b>0</b>	<b>2,000,000</b>	<b>1,375,000</b>	<b>1,000,000</b>	<b>0</b>	<b>0</b>
<b>Total Town Operating Fund Capital Spending plan</b>	<b>1,683,147</b>	<b>2,855,000</b>	<b>3,055,000</b>	<b>2,410,000</b>	<b>2,323,000</b>	<b>2,250,000</b>

## Tax Rate adjustments (5 year plan) for Sewer rate increase

		Residential	Commercial
Base Year	2012/13 rate	1.75	4.62
Year 1	2013/14 rate	1.74	4.51
Year 2	2014/15 rate	1.74	4.45
Year 3	2015/16 rate	1.71	4.39
Year 4	2016/17 rate	1.67	4.31
Year 5	2017/18 rate	1.62	4.24

## PROPOSED SEWER RATES

	<u>2013-2014</u> Quarterly Base Rate	<u>2014-2015</u> Quarterly Base Rate	<u>2015-2016</u> Quarterly Base Rate	<u>2016-2017</u> Quarterly Base Rate	<u>2017-2018</u> Quarterly Base Rate
5/8"	\$ 40.50	\$ 33.60	\$ 31.66	\$ 32.75	\$ 36.51
3/4"	\$ 43.50	\$ 48.55	\$ 47.50	\$ 49.13	\$ 54.77
1"	\$ 76.53	\$ 80.91	\$ 79.16	\$ 81.88	\$ 91.29
1.5"	\$ 153.06	\$ 161.82	\$ 158.32	\$ 163.76	\$ 182.57
2"	\$ 244.89	\$ 258.91	\$ 253.31	\$ 262.02	\$ 292.11
3"	\$ 489.78	\$ 517.83	\$ 506.61	\$ 524.05	\$ 584.23
4"	\$ 765.28	\$ 809.10	\$ 791.58	\$ 818.82	\$ 912.85
6"	\$ 1,530.56	\$ 1,618.21	\$ 1,583.17	\$ 1,637.65	\$ 1,825.70
8"	\$ 2,755.01	\$ 2,912.78	\$ 2,849.70	\$ 2,947.77	\$ 3,286.27
	Effluent Rate	Effluent Rate	Effluent Rate	Effluent Rate	Effluent Rate
	\$1.792/ 1000 imp gallons	\$2.393/ 1000 imp gallons	\$3.121/ 1000 imp gallons	\$3.948/ 1000 imp gallons	\$4.617/ 1000 imp gallons

**Town of Yarmouth**

FCI comparison report for three years ending March 31, 2014



**Legend:**

- The FCI Indicator Score meets or exceeds the Threshold and the Town Average
- The FCI Indicator Score meets or exceeds the Threshold but does not meet the Town Average
- The FCI Indicator Score does not meet the Threshold

**Revenue Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Reliance on Government Transfers	3.9%	11.0%	4.8%	10.5%	4.5%	9.9%	Below 15%
Uncollected Taxes	9.9%	9.7%	9.5%	9.6%	9.0%	9.1%	Below 10%
3 Year change in Tax Base	2.6%	5.4%	3.7%	7.2%	3.2%	7.3%	2012 > 8.37% 2013 > 6.20% 2014 > 4.44% (see note 1)
Commercial Property Assessment	34.4%	23.1%	33.0%	22.2%	31.6%	21.6%	Above 20%
Reliance on Single Business/Institution	4.7%	7.2%	4.6%	6.2%	4.5%	5.9%	Below 10%

**Budget Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Residential Tax Effort	4.6%	3.3%	4.9%	3.7%	5.1%	3.9%	Below 4%
Deficits in the Last 5 Years	1.0	1	1.0	0.7	1.0	0.5	Below 1
Budgeted Expenditures Accuracy	-6.6%	3.8%	-1.8%	4.1%	3.3%	3.9%	Between -5% and +5%
Liquidity	2.1	1.5	2.6	1.6	3.0	1.4	Above 1
Operating Reserves	15.2%	8.0%	16.9%	15.8%	22.0%	14.6%	2012 > 5% 2013 & 2014 > 10% (see note 2)

**Debt and Capital Dimension**

	2011/12		2012/13		2013/14		Threshold
	Score	Average	Score	Average	Score	Average	
Debt Service	5.0%	7.4%	5.0%	7.8%	3.5%	7.9%	Below 15%
Outstanding Debt	1.1%	1.3%	0.9%	1.3%	0.8%	1.3%	Below 3.5%
Undepreciated Assets	69.1%	58.6%	67.7%	57.7%	66.3%	56.4%	Above 60%
5 year Capital Purchases	235.7%	211.6%	216.6%	196.0%	205.0%	181.5%	Above 100%
5 Year Contributions to Capital Reserve	19.4%	8.2%	44.8%	11.0%	57.7%	14.6%	Above 10%

Note 1: The three year change in tax base varies each year by change in 3 year CPI

Note 2: In 2011/12, the threshold was set at 5%. In 2012/13 the threshold increased to 10%.



Town of Yarmouth

Budget

Fiscal 2015/16

Departmental Summary

Revenue		2014/15	2014/15	2015/16	2016/17	2017/18
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>
<b>1 Taxes</b>						
Residential	1	4,846,180	4,820,023	4,743,959	4,666,959	4,620,959
Commercial	2	5,686,618	5,722,553	5,699,637	5,895,896	5,877,896
Resource						
Forest Property	3	160	160	160	160	160
Taxable Assess	4	10,771	10,070	11,190	11,190	11,190
Area Rates						
Garbage Collection	5	430,000	432,585	499,375	499,375	499,375
Sewer Rates	6	1,021,891	973,210	1,181,491	1,338,491	1,559,491
Business Property						
Deed Transfer Tax	7	115,000	123,792	115,000	115,000	115,000
Power Corp.	8	13,128	13,128	13,882	13,882	13,882
HST Rebate	9	80,000	62,901	80,000	80,000	80,000
Aliant based on Rev.	10	67,225	69,945	67,225	67,225	67,225
<b>Total</b>	<b>11</b>	<b>12,270,973</b>	<b>12,228,367</b>	<b>12,411,918</b>	<b>12,688,178</b>	<b>12,845,178</b>
<b>2 Grants in Lieu of Taxes</b>						
Federal Agencies	12	200,876	201,000	200,876	200,876	200,876
Prov. Supported Inst.	13	875,000	865,000	875,000	875,000	875,000
Protective Serv. Fire	14	26,500	44,500	26,500	26,500	26,500
<b>Total</b>	<b>15</b>	<b>1,102,376</b>	<b>1,110,500</b>	<b>1,102,376</b>	<b>1,102,376</b>	<b>1,102,376</b>
<b>3 Services to Other Gov'ts.</b>						
Fire Protection MODY	16	556,099	556,100	556,099	590,163	600,673
Sewer Agreements	17	140,000	131,558	140,000	140,000	140,000
<b>Total</b>	<b>18</b>	<b>696,099</b>	<b>687,658</b>	<b>696,099</b>	<b>730,163</b>	<b>740,673</b>
<b>4 Sales of Service</b>						
Acadia Band Fire Protection	19	9,750	10,000	9,750	9,750	9,750
Sewer Agreements	20	2,400	2,400	2,400	2,400	2,400
General Government Services	21	500	1,660	500	500	500
<b>Total</b>	<b>22</b>	<b>12,650</b>	<b>14,060</b>	<b>12,650</b>	<b>12,650</b>	<b>12,650</b>
<b>5 Other Revenue from Own Sources</b>						
Licenses & Permits	23	28,550	51,189	28,550	28,550	28,550
Parking, Mkt Levy, Tipping fees	24	456,000	785,445	818,000	816,000	816,000
Property Management	25	355,735	586,415	586,235	357,687	358,923
Fleet Management	26	191,268	191,268	191,268	191,268	191,268
Interest on Investments	27	75,000	74,000	75,000	75,000	75,000
Interest on Taxes	28	170,100	167,819	170,100	171,600	171,600
Other	29	339,550	293,217	293,550	294,650	294,650
<b>Total</b>	<b>30</b>	<b>1,616,203</b>	<b>2,149,353</b>	<b>2,162,703</b>	<b>1,934,755</b>	<b>1,935,991</b>
<b>6 Unconditional Trans. fr. Other Gov'ts.</b>						
Provincial Government	31	728,184	728,186	728,189	727,970	727,970
<b>7 Conditional Trans Fed/Prov</b>						
	32	0	258,760	0	0	0
<b>8 Other Transfers</b>						
	33	409,664	135,000	134,664	135,000	135,000
<b>Total Revenues</b>	<b>34</b>	<b>16,836,149</b>	<b>17,311,884</b>	<b>17,248,600</b>	<b>17,331,091</b>	<b>17,499,837</b>

**TOWN OF YARMOUTH**

**Expenditures**

**9 General Government Services**

Legislative

		2014/15 <u>Budget</u>	2014/15 <u>Actual</u>	2015/16 <u>Budget</u>	2016/17 <u>Forecast</u>
Stipends	1	174,347	173,507	179,257	182,842
Council Travel	2	43,515	34,842	43,515	43,515
Other	3	98,256	65,903	97,006	100,424
<b>Total</b>	<b>4</b>	<b>316,118</b>	<b>274,252</b>	<b>319,778</b>	<b>326,781</b>

General Administrative

Administration	5	599,860	628,204	609,061	629,445
Administrative Bldg. Maint.	6	92,240	92,572	92,240	98,240
Financial Audit	7	32,400	36,006	36,000	36,000
Taxation					
Reduced tax - Section 69	8	30,000	26,211	30,000	30,000
Property Tax Grants	9	305,000	309,722	291,275	305,000
Amortization	10	80,000	82,000	82,000	82,000
Post employment benefits	11	28,000	28,000	28,000	28,840
Information Technology	12	26,400	17,407	26,400	27,000
<b>Total</b>	<b>13</b>	<b>1,193,900</b>	<b>1,220,122</b>	<b>1,194,976</b>	<b>1,236,525</b>

Other General Gov't Services

Public Liability Insurance	14	24,600	25,308	24,600	25,338
Grants to Organizations	15	82,500	72,240	75,000	75,000
Computer Expenses	16	37,500	18,535	32,500	32,500
Election	17	7,000	7,000	7,000	7,020
Other	18	40,200	29,677	35,200	34,500
<b>Total</b>	<b>19</b>	<b>191,800</b>	<b>152,760</b>	<b>174,300</b>	<b>174,358</b>

**Total General Government Services**

<b>20</b>	<b>1,701,818</b>	<b>1,647,134</b>	<b>1,689,054</b>	<b>1,737,664</b>
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**10 Protective Services**

Police Protection

Administration	21	182,002	177,371	182,002	187,911
R.C.M.P. Contract	22	1,775,000	1,907,468	1,880,000	1,917,600
Other Police Contracts	23	165,000	163,742	167,000	171,560
Amortization	24	15,000	25,000	25,000	25,000
Police Station & Buildings	25	45,540	51,893	45,540	46,160
<b>Total Police</b>	<b>26</b>	<b>2,182,542</b>	<b>2,325,474</b>	<b>2,299,542</b>	<b>2,348,231</b>

By-Law Enforcement

Administration	27	45,283	37,079	45,183	46,203
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Fire Protection

Fire Fighting Force	28	1,191,670	1,139,743	1,222,615	1,250,886
Water Supply & Hydrants	29	385,980	420,710	385,980	393,700
Fire Alarms & Systems	30	11,500	7,196	9,500	10,000
Training	31	43,000	24,684	43,000	43,500
Fire Station & Buildings	32	300,339	293,392	295,439	300,151
Fire Fighting Equipment	33	351,855	350,285	393,955	393,706
Fire Prevention/Other	34	28,700	20,900	29,200	30,500
<b>Total Fire</b>	<b>35</b>	<b>2,313,044</b>	<b>2,256,910</b>	<b>2,379,689</b>	<b>2,422,443</b>
<b>Total Fire</b>		<b>2,313,044</b>	<b>2,256,910</b>	<b>2,379,689</b>	<b>2,422,443</b>

Other

Building Inspection	36	53,570	84,532	104,012	105,335
Animal & Pest Control	37	30,400	34,348	30,400	31,920
E.M.O.	38	35,000	34,105	35,000	35,300
<b>Total</b>	<b>39</b>	<b>118,970</b>	<b>152,985</b>	<b>169,412</b>	<b>172,555</b>

**Total Protective Services**

<b>40</b>	<b>4,659,839</b>	<b>4,772,448</b>	<b>4,893,826</b>	<b>4,989,432</b>
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**TOWN OF YARMOUTH**  
**Expenditures**

		2014/15	2014/15	2015/16	2016/17	2017/18
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>
<b>11 Transportation Services</b>						
Common Services	1	883,691	958,864	951,111	978,322	1,005,162
Road Transportation						
General Equipment	2	218,696	293,218	238,696	226,568	230,415
Workshop & Buildings	3	128,423	135,450	134,673	135,909	132,449
Roads & Streets	4	1,215,800	1,262,582	1,210,800	1,204,050	1,208,488
Traffic Services	5	130,540	64,355	93,520	103,675	104,384
Parking Services	6	38,972	44,130	38,972	40,900	41,200
Public Transit	7	60,000	32,208	60,000	120,000	120,000
<b>Total</b>	<b>8</b>	<b>2,676,122</b>	<b>2,790,807</b>	<b>2,727,772</b>	<b>2,809,424</b>	<b>2,842,097</b>
<b>12 Environmental Health Services</b>						
Sewage Collection & Disposal	9	1,586,907	1,591,988	1,661,265	1,673,123	1,693,559
Landfill Operation	10	780	27,509	780	803	828
Landfill Closure	11	27,000	26,038	27,000	27,500	27,500
Contracted Collection/Process.	12	326,400	319,600	356,040	366,721	377,723
Tipping Fees	13	120,000	155,165	135,000	139,050	143,222
Solid Waste Reduction/Educ.	14	45,132	26,550	35,132	34,587	29,622
Compost Facility Operations	15	760,373	751,320	750,373	760,311	770,845
<b>Total</b>	<b>16</b>	<b>2,866,592</b>	<b>2,898,170</b>	<b>2,965,590</b>	<b>3,002,095</b>	<b>3,043,298</b>
<b>13 Environmental Development Serv.</b>						
Planning & Development	17	348,146	448,982	292,266	276,591	271,389
GIS	18	46,954	35,570	46,954	47,513	48,439
Heritage	19	39,700	33,766	44,700	38,196	38,644
Yar. Co. Industrial Comm.	20	152,134	340,953	102,134	110,000	115,000
REN	21	45,000	23,747	45,000	45,000	45,000
Mariners Centre	22	45,000	45,749	35,000	45,000	50,000
Development Studies & Promo.	23	30,000	18,930	30,000	30,000	3,000
Waterfront Development & Exp.	24	90,000	90,003	20,000	90,000	90,000
Main Street	25	115,000	122,041	85,000	95,000	95,000
Communications	26	0	1,080	0	0	0
YASTA	27	60,000	66,800	60,000	60,000	60,000
Airport Corporation	28	188,000	191,737	188,000	190,000	195,000
Ferry Service	29	0	35,079	230,000	0	0
Economic Development Officer	30	115,000	146,100	135,000	135,000	135,000
Town property expenses	31	40,000	31,261	165,000	30,000	30,000
Medical Clinic deficit	32	100,000	96,326	60,000	65,000	70,000
Tourism Marketing Levy	33	70,000	76,250	70,000	70,000	70,000
Grant applications	34	0	38,755	0	0	0
Community Events	35	30,000	11,735	20,000	30,000	30,000
Dr. Search Committee/Health	36	75,000	51,375	75,000	75,000	75,000
<b>Total</b>	<b>37</b>	<b>1,589,934</b>	<b>1,906,239</b>	<b>1,704,054</b>	<b>1,432,300</b>	<b>1,421,471</b>
<b>14 Recreation and Cultural Service</b>						
Parks & Recreation						
Recreation Operating	38	293,419	264,525	282,500	282,500	282,500
Recreation Capital	39	25,000	25,000	25,000	25,000	25,000
Parks	40	320,861	294,584	315,861	336,217	340,952
Waterfront Marina	41	429,061	456,889	433,061	427,602	429,230
YMCA	42	59,000	59,253	55,000	59,000	59,000
Sweeneys Fisheries Museum	43	43,135	44,792	43,135	42,290	42,835
<b>Total</b>	<b>44</b>	<b>1,170,476</b>	<b>1,145,043</b>	<b>1,154,557</b>	<b>1,172,609</b>	<b>1,179,517</b>



## TOWN OF YARMOUTH

## Expenditures

		2014/15	2014/15	2015/16	2016/17	2017/18
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>
<b>15 Fiscal Services</b>						
<b>Debt Charges</b>						
Interest on Short Term Borrow.	29912000	5,000	0	5,000	5,000	5,000
Interest on Long Term Debt	29912101	103,054	102,682	90,366	77,518	64,389
Principal on Long Term Debt	29913101	266,667	266,667	266,667	266,667	266,667
<b>Transfer to Reserves &amp; Funds</b>						
<b>Valuation Allowance</b>						
Uncollectable Taxes	29921100	25,000	25,000	25,000	25,000	25,000
Uncollectable Other	29921110	0	0	0	0	0
Uncollectable Sewer	29921200	2,500	2,500	2,500	2,500	2,500
Uncollectable Misc.	29921210	0	0	0	0	0
<b>Conditional Trans. to Gov't/Agen</b>						
Assessment Costs	29941000	93,196	90,575	88,548	91,204	93,941
Public Housing	29945400	201,047	218,164	201,047	200,000	200,000
Regional Library	29947200	44,619	44,475	44,619	46,350	47,741
Yarmouth Dist. School Brd.	29947700	1,299,348	1,299,354	1,297,200	1,310,172	1,323,274
Corrections Appropriation	29942400	92,708	92,708	90,696	94,324	98,097
<b>Sub-total Fiscal Services</b>		<u>2,145,139</u>	<u>2,142,125</u>	<u>2,111,643</u>	<u>2,118,735</u>	<u>2,126,608</u>
<b>Total Fiscal Services</b>		<u>2,145,139</u>	<u>2,142,125</u>	<u>2,111,643</u>	<u>2,118,735</u>	<u>2,126,608</u>