



Town of Yarmouth

Budget

Fiscal 2016/17

that Council accept a Budget with revenues in the amount of \$17,360,098 and expenses of \$17,359,653 for an overall surplus of \$445 for its general operations for the year ended March 31, 2017, which provides for the following rates:

Residential	\$1.67 per \$100 of Assessment
Commercial Property	\$4.31 per \$100 of Assessment
Resource General	\$1.67 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"	\$ 32.75
3/4"	\$ 49.13
1"	\$ 81.88
1.5"	\$ 163.76
2"	\$ 262.02
3"	\$ 524.05
4"	\$ 818.82
6"	\$ 1,637.65
8"	\$ 2,947.77

Effluent Rate

\$3.948/1000 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 2016-17 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.



14-Jul-16

Budget - Fiscal 2016/17

	2015/16	2015/16	2016/17	2017/18	2018/19	Budget	Budget
	<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>	<u>change</u>	<u>% change</u>
	1	2	3	4	5	6	7
Revenue							
1 Taxes	12,411,918	12,415,272	12,253,574	12,373,223	12,480,347	-158,345	-1.29%
2 Grants in Lieu of Taxes	1,102,376	1,105,013	1,104,420	1,104,420	1,104,420	2,044	0.19%
3 Services to Other Governments	696,099	733,495	765,000	782,000	799,000	68,901	9.90%
4 Sales of Service	12,650	21,455	47,500	54,400	60,500	34,850	275.49%
5 Other Revenue from Own Sources	2,162,703	2,206,182	2,223,753	2,227,355	2,254,091	61,050	3.78%
6 Uncond. Trans. from Other Gov'ts	728,189	728,191	728,187	750,000	750,000	-2	0.00%
7 Cond. Trans. fr. Fed. Gov't Agencies	0	28,229	28,000	28,000	28,000	28,000	0.00%
8 Other Transfers	134,664	174,798	209,664	135,000	135,000	75,000	18.31%
Total Revenue	17,248,600	17,412,635	17,360,098	17,454,398	17,611,358	111,498	0.66%
Expenditures							
9 General Government Services	1,607,054	1,598,837	1,654,141	1,657,332	1,684,124	47,087	2.77%
10 Protective Services	4,755,196	4,852,606	4,898,036	4,992,241	5,087,643	142,840	3.07%
11 Transportation Services	2,067,619	1,691,622	1,986,859	2,074,523	2,108,566	-80,760	-3.02%
12 Environmental Health Services	2,395,154	2,327,839	2,358,554	2,378,221	2,423,249	-36,600	-1.28%
13 Environmental Development Services	1,704,054	1,913,190	1,659,698	1,511,552	1,467,178	-44,356	-2.79%
14 Parks & Recreation Services	780,297	776,186	880,247	853,306	860,691	99,950	8.54%
15 Fiscal Services	3,937,122	3,990,515	3,922,118	3,927,135	3,933,540	-15,004	-0.70%
Total Expenditures	17,246,496	17,150,795	17,359,653	17,394,311	17,564,990	113,157	0.67%
SURPLUS (DEFICIT)	2,104	261,840	445	60,087	46,368		
Surplus as a % of Revenues	0.01%	1.50%	0.00%	0.34%	0.26%		



Budget Highlights 2016/17

Revenues

Assessments down 2% (\$208k lost revenues)

Residential tax rate down 4 cents to \$1.67

Commercial tax rate down 8 cents to \$4.31

Sewer rates increase

Expenses

Over \$6.9 MILLION for capital projects

- \$3M for Cliff St / Brown St - Water, Sewer and Streetscape upgrades

- \$1M for Domtex renovation and demolition

- spending \$18.5M on capital over 5 years

Will spend \$600k on roads and sidewalk improvements

Continue to fund depreciation

- no new debt for capital projects

New Director of Asset Management and Infrastructure Renewal

New Transit service

- net cost of \$100k for first year

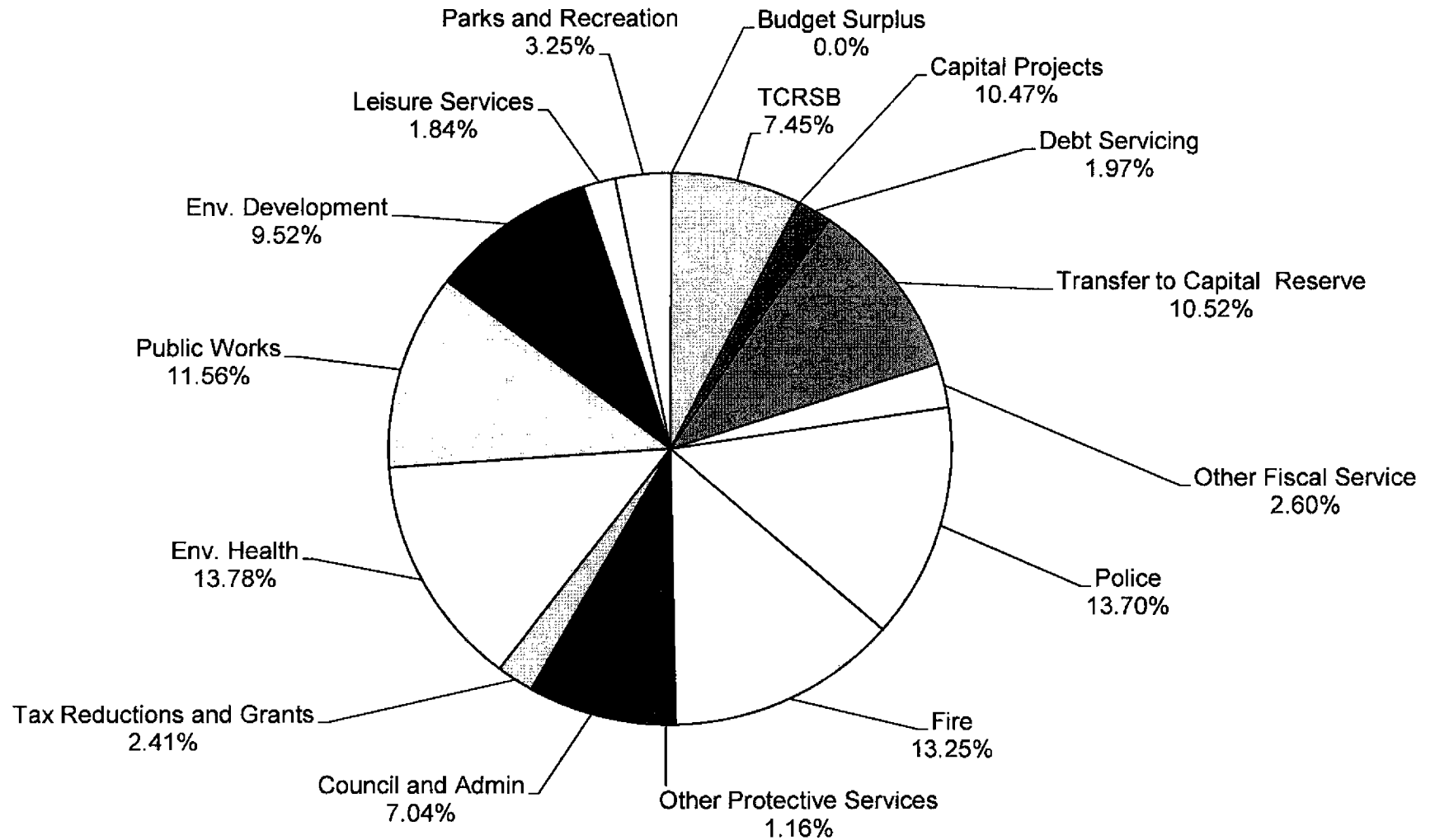
Streetlights have been converted to LED

- saving \$125k annually

Ferry Terminal operating with no net cost to the Town

Old High School to cost \$120k to maintain

Budgeted Expenses 2016/17



2016-17 MUNICIPAL CONTRIBUTIONS AND GRANTS

Municipality: **Town of Yarmouth**

Uniform Assessment 426,174,278

Municipal Contribution to:

Education \$ 1,298,979

Corrections \$ 88,712

Roads \$ -

Municipal Grants

Equalization \$ 727,970

NSPI GIL \$ 13,795

Farm \$ 221

Gas Tax 581,576

Recreation Rate 33.54

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



ASSESSMENT ROLL REPORT MUNICIPAL UNIT SUMMARY

ASSESSMENT ROLL: 2016

*49K @ 2016

98 - TOWN OF YARMOUTH

MUNICIPAL TOTAL: 2016 TOTAL SUMMARY

	TAXABLE VALUE	# OF OCCUR.	ACREAGE	EXEMPT VALUE	# OF OCCUR.	ASSESSED VALUE	CAPPED ASSESSMENT	VALUE DIFFERENCE	# OF CAPPED OCCUR.
01: RESIDENTIAL TAXABLE	\$273,080,700	2,400				\$273,080,700	\$270,143,500	\$2,937,200	501
02: COMMERCIAL TAXABLE	\$130,587,700	358				\$130,587,700	\$130,587,700		
03: RESOURCE TAXABLE	\$633,900	87				\$633,900	\$622,500	\$11,400	11
21: RESIDENTIAL EXEMPT				\$15,767,700	71	\$15,767,700	\$15,767,700		
22: COMMERCIAL EXEMPT				\$189,908,300	118	\$189,908,300	\$189,908,300		
23: RESOURCE EXEMPT				\$455,700	18	\$455,700	\$455,700		
25: RESOURCE FARM (EXEMPT)			74	\$45,000	9	\$45,000	\$45,000		
27: RESOURCE FOREST			102	\$24,200	3	\$24,200	\$24,200		
TOTALS	\$404,302,300	2,845	176	\$206,200,900	219	\$610,503,200	\$607,554,600	\$2,948,600	512

Dwelling Units: 3,472
 # of Parcels: 2,929
 # of Capped Accounts: 505

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Town of Yarmouth

Departmental Summary

Fiscal 2016/17

Yarmouth

ON THE EDGE OF EVERYWHERE



14-Jul-16

Revenue		2015/16 <u>Budget</u>	2015/16 <u>Actual</u>	2016/17 <u>Budget</u>	2017/18 <u>Forecast</u>	2018/19 <u>Forecast</u>	
1 Taxes							
Residential	1	4,743,959	4,725,511	4,511,396	4,420,088	4,464,289	
Commercial	2	5,699,637	5,711,339	5,578,330	5,567,288	5,623,211	
Resource							
Forest Property	3	160	160	221	221	221	
Taxable Assess	4	11,190	10,910	10,832	10,832	10,832	
Area Rates							
Garbage Collection	5	499,375	502,872	500,000	500,000	500,000	
Sewer Rates	6	1,181,491	1,074,207	1,345,000	1,565,000	1,570,000	
Business Property							
Deed Transfer Tax	7	115,000	230,396	145,000	147,000	149,000	
Power Corp.	8	13,882	13,883	13,795	13,795	13,795	
HST Rebate	9	80,000	76,874	80,000	80,000	80,000	
Aliant based on Rev.	10	67,225	69,120	69,000	69,000	69,000	
Total	11	12,411,918	12,415,272	12,253,574	12,373,223	12,480,347	70.58%
2 Grants in Lieu of Taxes							
Federal Agencies	12	200,876	202,919	202,920	202,920	202,920	
Prov. Supported Inst.	13	875,000	857,585	857,000	857,000	857,000	
Protective Serv. Fire	14	26,500	44,509	44,500	44,500	44,500	
Total	15	1,102,376	1,105,013	1,104,420	1,104,420	1,104,420	6.36%
3 Services to Other Gov'ts.							
Fire Protection MODY	16	556,099	540,000	575,000	587,000	599,000	
Sewer Agreements	17	140,000	193,495	190,000	195,000	200,000	
Total	18	696,099	733,495	765,000	782,000	799,000	4.41%
4 Sales of Service							
Acadia Band Fire Protection	19	9,750	11,000	11,000	12,000	12,000	
Sewer Agreements	20	2,400	2,400	2,400	2,400	3,000	
General Government Services	21	500	8,055	34,100	40,000	45,500	
Total	22	12,650	21,455	47,500	54,400	60,500	0.27%
5 Other Revenue from Own Sources							
Licenses & Permits	23	28,550	55,582	48,150	50,650	53,150	
Parking, Mkt Levy, Tipping fees	24	818,000	873,041	857,750	863,000	871,000	
Property Management	25	586,235	614,789	624,935	616,187	627,423	
Fleet Management	26	191,268	191,251	191,268	191,268	191,268	
Interest on Investments	27	75,000	65,668	75,000	75,000	75,000	
Interest on Taxes	28	170,100	152,259	170,100	171,600	171,600	
Other	29	293,550	253,592	256,550	259,650	264,650	
Total	30	2,162,703	2,206,182	2,223,753	2,227,355	2,254,091	12.81%
6 Unconditional Trans. fr. Other Gov'ts.							
Provincial Government	31	728,189	728,191	728,187	750,000	750,000	4.19%
7 Conditional Trans Fed/Prov	32	0	28,229	28,000	28,000	28,000	
8 Other Transfers	33	134,664	174,798	209,664	135,000	135,000	1.21%
Total Revenues	34	17,248,600	17,412,635	17,360,098	17,454,398	17,611,358	100.00%

TOWN OF YARMOUTH

Expenditures

9 General Government Services

Legislative

		2015/16 Budget	2015/16 Actual	2016/17 Budget	2017/18 Forecast	2018/19 Forecast
Stipends	1	179,257	178,965	179,257	182,842	186,499
Council Travel	2	43,515	33,723	40,615	43,515	43,515
Other	3	97,006	64,266	69,976	71,226	72,514
Total	4	319,778	276,954	289,848	297,583	302,527

General Administrative

Administration	5	609,061	653,426	715,253	681,111	698,023
Administrative Bldg. Maint.	6	92,240	103,279	93,240	95,440	97,750
Financial Audit	7	36,000	41,319	37,200	37,200	37,200
Taxation						
Reduced tax - Section 69	8	30,000	23,043	25,000	25,000	25,000
Property Tax Grants	9	291,275	291,140	275,000	305,000	305,000
Amortization	10	0	0	0	0	0
Post employment benefits	11	28,000	28,000	28,000	28,840	29,705
Information Technology	12	26,400	5,829	14,800	15,800	16,800
Total	13	1,112,976	1,146,036	1,188,493	1,188,391	1,209,478

Other General Gov't Services

Public Liability Insurance	14	24,600	29,873	24,600	25,338	26,098
Grants to Organizations	15	75,000	73,375	72,500	72,500	72,500
Computer Expenses	16	32,500	43,737	34,000	34,000	34,000
Election	17	7,000	7,000	9,500	7,020	7,020
Other	18	35,200	21,862	35,200	32,500	32,500
Total	19	174,300	175,847	175,800	171,358	172,118
Total General Government Services	20	1,607,054	1,598,837	1,654,141	1,657,332	1,684,124

10 Protective Services

Police Protection

Administration	21	182,002	188,202	187,102	192,715	198,497
R.C.M.P. Contract	22	1,880,000	1,899,815	1,980,000	2,019,600	2,059,992
Other Police Contracts	23	167,000	163,414	167,000	171,560	176,257
Amortization	24	0	0	0	0	0
Police Station & Buildings	25	45,540	59,894	55,000	54,808	55,526
Total Police	26	2,274,542	2,311,325	2,389,102	2,438,683	2,490,271

By-Law Enforcement

Administration	27	45,183	38,686	42,237	43,210	44,160
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Fire Protection

Administration						
Fire Fighting Force	28	1,222,615	1,283,244	1,277,575	1,305,312	1,333,766
Water Supply & Hydrants	29	385,980	420,107	420,096	424,297	428,540
Fire Alarms & Systems	30	9,500	9,663	9,500	10,000	10,000
Training	31	43,000	36,756	43,000	43,500	44,000
Fire Station & Buildings	32	228,976	227,957	225,736	230,436	234,254
Fire Fighting Equipment	33	346,788	335,068	298,688	298,439	299,693
Fire Prevention/Other	34	29,200	30,309	34,700	36,000	36,200
Total Fire	35	2,266,059	2,343,104	2,309,295	2,347,984	2,386,453

Other

Building Inspection	36	104,012	101,475	100,002	103,144	105,633
Animal & Pest Control	37	30,400	33,201	30,400	31,920	33,516
E.M.O.	38	35,000	24,815	27,000	27,300	27,609
Total	39	169,412	159,491	157,402	162,364	166,758

Total Protective Services

	40	4,755,196	4,852,606	4,898,036	4,992,241	5,087,643
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TOWN OF YARMOUTH**Expenditures****11 Transportation Services**

		2015/16 <u>Budget</u>	2015/16 <u>Actual</u>	2016/17 <u>Budget</u>	2017/18 <u>Forecast</u>	2018/19 <u>Forecast</u>
Common Services	1	951,111	929,911	925,111	951,542	977,579
Road Transportation						
General Equipment	2	238,696	209,121	228,096	211,450	215,730
Workshop & Buildings	3	80,820	71,140	83,820	85,206	81,904
Roads & Streets	4	604,500	279,912	498,000	553,400	556,420
Traffic Services	5	93,520	111,813	90,520	105,675	106,384
Parking Services	6	38,972	54,897	48,972	50,900	51,200
Public Transit	7	60,000	34,827	112,340	116,350	119,350
Total	8	2,067,619	1,691,622	1,986,859	2,074,523	2,108,566

12 Environmental Health Services

Sewage Collection & Disposal	9	1,181,174	1,168,203	1,173,084	1,168,858	1,193,898
Landfill Operation	10	780	9,722	780	803	828
Landfill Closure	11	27,000	18,478	27,000	27,500	27,500
Contracted Collection/Process.	12	356,040	355,607	366,000	376,980	388,289
Tipping Fees	13	135,000	127,400	135,000	139,050	143,222
Solid Waste Reduction/Educ.	14	35,132	28,138	35,132	34,587	29,622
Compost Facility Operations	15	660,028	620,291	621,558	630,442	639,890
Total	16	2,395,154	2,327,839	2,358,554	2,378,221	2,423,249

13 Environmental Development Serv.

Planning & Development	17	292,266	371,477	308,012	315,476	324,326
GIS	18	46,954	39,322	47,954	46,244	47,020
Heritage	19	44,700	41,603	17,380	17,880	17,880
Yar. Co. Industrial Comm.	20	102,134	102,844	90,000	95,000	100,000
REN	21	45,000	45,258	45,000	45,000	45,000
Mariners Centre	22	35,000	80,817	35,000	50,000	50,000
Development Studies & Promo.	23	30,000	21,428	30,000	30,000	30,000
Waterfront Development & Exp.	24	20,000	47,200	72,000	70,000	50,000
Main Street	25	85,000	88,921	95,000	95,000	95,000
Town Wireless	26	0	0	0	0	0
YASTA	27	60,000	87,500	65,000	60,000	60,000
Airport Corporation	28	188,000	254,623	220,000	200,000	190,000
Ferry Service costs	29	230,000	134,823	150,000	130,000	100,000
Economic Development Officer	30	135,000	242,726	165,452	139,952	139,952
Town property expenses	31	165,000	103,510	141,400	25,000	25,000
Medical Clinic deficit	32	60,000	57,585	55,000	60,000	60,000
Tourism Marketing Levy	33	70,000	82,458	82,500	82,000	83,000
Ferry Terminal expense	34	0	72,417	0	0	0
Community Events	35	20,000	22,612	30,000	30,000	30,000
Dr. Search Committee/Health	36	75,000	16,066	10,000	20,000	20,000
Total	37	1,704,054	1,913,190	1,659,698	1,511,552	1,467,178

14 Recreation and Cultural Service**Parks & Recreation**

Recreation Operating	38	282,500	295,561	295,000	295,000	295,000
Recreation Capital	39	25,000	25,000	25,000	25,000	25,000
Parks	40	255,621	198,220	328,121	327,884	334,322
Waterfront Marina	41	124,541	174,067	142,591	110,482	111,183
YMCA	42	55,000	55,000	55,000	59,000	59,000
Sweeneys Fisheries Museum	43	37,635	28,338	34,535	35,940	36,185
Total	44	780,297	776,186	880,247	853,306	860,691

TOWN OF YARMOUTH**Expenditures**

		2015/16	2015/16	2016/17	2017/18	2018/19
		<u>Budget</u>	<u>Actual</u>	<u>Budget</u>	<u>Forecast</u>	<u>Forecast</u>
15 Fiscal Services						
Debt Charges						
Interest on Short Term Borrow.	1	5,000	0	5,000	5,000	5,000
Interest on Long Term Debt	2	90,366	86,594	77,518	64,389	51,093
Principal on Long Term Debt	3	266,667	266,667	266,667	266,667	266,667
Transfer to Reserves & Funds						
Valuation Allowance						
Uncollectable Taxes	4	25,000	11,122	25,000	25,000	25,000
Uncollectable Other	5	0	56,060	0	0	0
Uncollectable Sewer	6	2,500	3,350	2,500	2,500	2,500
Uncollectable Misc.	7	0	78,000	0	0	0
Other Funds						
Special Reserve Fund	8	0	0	0	0	0
Special Reserve Fund - Capital	9	1,825,479	1,714,080	1,825,479	1,825,479	1,825,479
Special Reserve Fund - Oper.	10	0	0	0	0	0
Special Reserve Fund - other	11	0	0	0	0	0
Conditional Trans. to Gov't/Agen						
Assessment Costs	12	88,548	88,547	86,576	87,500	89,000
Public Housing	13	201,047	221,009	201,047	200,000	200,000
Regional Library	14	44,619	44,478	44,619	46,350	47,741
Yarmouth Dist. School Brd.	15	1,297,200	1,297,197	1,299,000	1,311,990	1,325,110
Corrections Appropriation	16	90,696	90,696	88,712	92,260	95,951
MODY share of Ferry		0	21,815	0	0	0
MODA share of Ferry		0	10,900	0	0	0
Sub-total Fiscal Services	17	3,937,122	3,990,515	3,922,118	3,927,135	3,933,540
Capital out of Revenue	18	0	0	0	0	0
Total Fiscal Services	19	3,937,122	3,990,515	3,922,118	3,927,135	3,933,540