

June 2012

Municipality of the County of Colchester
Treasurer's Statement
2011/2012 Non- Consolidated Financial Statements

SUMMARY

Surplus on General Operations	\$622,731
Surplus on Area Rates	\$381,853
Temporary Financing for Projects	-\$9,472,068
Net Deficit per Statements	<u><u>-\$8,467,484</u></u>

AREA RATES

Surplus on Area Rates

Urban Service-Streetlights/ Water/Hydrant	16,484
Sewer Systems	358,713
Street Lights and Crosswalks	1,476
Fire Protection- Rural Hydrant Rates	-5,047
Solid Waste Services	185,070
Sidewalks and Street Paving	295,129
School Enhancement/Library	-469,972
	<u><u>\$381,853</u></u>

GENERAL OPERATIONS

Surplus on General Operations

Revenues Over Budget

Deed Transfer Tax	156,000
Rebates, Area Rate charges, miscellaneous	136,000
Investment and Tax Interest	98,000
Equalization	51,000
Provincial Grant in lieu	48,000
	<u>489,000</u>
Savings:	489,000

Expenditures under Budget

Materials Recovery Facility	225,000
Rural Sewage/Lift Stations	194,000
Department Administration Costs	97,000
Other Solid Waste	79,000
Legislative	32,000
Housing Authority	31,000
Protective Services- Internal/Central Dispatch	27,000
Planning Projects	24,000
	<u>709,000</u>
Savings:	709,000

Expenditures over Budget

Transfer to Operating Reserve Fund	601,000
	<u>601,000</u>
Additional Costs:	601,000

Net Other **25,731**

622,731

MUNICIPALITY OF COLCHESTER
2011-2012 OPERATING FUND STATEMENTS
NON-CONSOLIDATED BASIS
(as at March 31, 2012)

	2010/2011 BUDGET	2010/2011 ACTUAL	2011/12 BUDGET	2011/12 ACTUAL
REVENUE				

Assessable Property Taxes:				
Tax Levy:				
Residential	12,617,846	12,614,372	13,598,211	13,600,242
Resource	396,126	394,238	406,168	407,262
Commercial	5,795,541	5,786,622	5,783,759	5,756,349
Business Occupancy	10,386	10,290	9,876	9,303
Forest Acreage	176,165	170,864	162,411	161,929
Street Frontages	30,559	30,527	30,527	34,068
Aliant	185,000	170,917	170,000	153,087
N.S.P.C.	20,000	20,061	20,000	20,645
HST Grant	100,000	77,429	75,000	86,368
Deed Transfer Tax	745,000	916,478	800,000	956,213
Transfer of Tax	20,000	40,150	30,000	39,482
	<u>20,096,623</u>	<u>20,231,950</u>	<u>21,085,952</u>	<u>21,224,948</u>
Grants in Lieu:				
Federal G.I.L.	60,774	71,380	69,427	71,334
Provincial G.I.L.	350,033	402,457	588,885	636,802
	<u>410,807</u>	<u>473,837</u>	<u>658,312</u>	<u>708,136</u>
Own Sources:				
Tax Certificates	7,500	6,725	7,000	6,300
Investments	100,000	143,015	50,000	98,749
Interest on Taxes	250,000	272,246	250,000	299,242
Miscellaneous	183,000	263,224	172,900	308,690
	<u>540,500</u>	<u>685,211</u>	<u>479,900</u>	<u>712,981</u>
Government Transfers:				
Equalization Grant	300,000	339,344	300,000	351,100
Farm Acreage Grant	205,247	206,037	212,740	214,547
911 Subscription Revenue	12,000	11,671	12,000	11,876
Trans. Reserves	184,500	184,500	550,000	550,000
	<u>701,747</u>	<u>741,552</u>	<u>1,074,740</u>	<u>1,127,523</u>
TOTAL REVENUE	<u>21,749,677</u>	<u>22,132,550</u>	<u>23,298,904</u>	<u>23,773,588</u>

MUNICIPALITY OF COLCHESTER
2011-2012 OPERATING FUND STATEMENTS
NON-CONSOLIDATED BASIS
(as at March 31, 2012)

EXPENSE	2010/2011 BUDGET	2010/2011 ACTUAL	2011/12 BUDGET	2011/12 ACTUAL
Government:				
Legislative	400,701	416,617	467,381	440,134
Election	0	0	0	738
Memberships	28,585	28,576	29,405	28,944
Ec. Devel. Grants	10,000	11,000	30,351	24,951
	439,286	456,193	527,137	494,767
Department Admin Costs:				
General Admin.	937,811	864,528	941,876	920,245
Financ. Services	470,632	468,576	526,484	507,137
Planning/Public Works/Prop. Info	730,733	668,385	756,946	727,661
By-law Enforcement	466,318	461,680	499,949	507,232
Recreation Administration	299,681	279,518	312,280	287,710
Facility Costs	109,534	94,649	110,835	112,371
County Owned Properties	21,500	44,691	8,000	35,665
Tax Exemption Bylaw	260,256	274,379	275,964	279,179
Other Fiscal Charges	144,444	152,541	170,000	127,935
	3,440,909	3,308,947	3,602,334	3,505,135
Protective Services				
Central Dispatch/EMO	261,524	247,027	292,618	265,684
Flood Advisory	100,000	103,603	150,000	145,368
Unsanitary Premises	1,000	1,924	1,000	0
	362,524	352,554	443,618	411,052
Transportation Services				
Road Transportation	858,316	788,440	889,235	887,644
Street Lighting	2,100	3,672	2,700	4,051
	860,416	792,112	891,935	891,695

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NON-CONSOLIDATED BASIS
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EXPENSE	2010/2011 BUDGET	2010/2011 ACTUAL	2011/12 BUDGET	2011/12 ACTUAL

Environmental Health Services				
Sewage Treatment-Urban				
Central Colchester	648,738	630,783	676,160	708,849
Marshland Drive	43,017	33,033	71,721	32,541
	<hr/> 691,755	<hr/> 663,816	<hr/> 747,881	<hr/> 741,390
Sewage Treatment- Rural				
Sewage Lift Stations	189,304	163,503	246,064	116,422
Brookfield Sewage Treatment Plant	106,825	99,121	97,156	82,534
Great Village Sewage Treatment Plant	70,475	72,252	89,356	72,743
Tatamagouche Sewage Treatment Plant	115,250	97,804	97,781	92,756
Debert Sewage Treatment Plant	114,915	98,365	105,763	69,938
Public Works Building	23,000	19,541	18,043	25,702
	<hr/> 619,769	<hr/> 550,585	<hr/> 654,163	<hr/> 460,095
Solid Waste:				
Residual Disposal	81,165	72,691	71,426	105,093
Waste Diversion	57,147	10,568	32,172	-34,761
Invessel Composting	191,574	131,341	210,590	139,356
Host Community	15,000	14,741	0	54,317
Recycling Collection	405,250	439,067	473,318	444,528
Materials Recovery Facility	-318,855	-209,446	-105,236	-330,202
	<hr/> 431,281	<hr/> 458,962	<hr/> 682,270	<hr/> 378,331
Public Health Services	<hr/> 190,686	<hr/> 190,685	<hr/> 177,081	<hr/> 177,080
Environmental Development Services				
Planning	75,000	16,193	50,000	25,700
Regional Develop. Agency	323,240	323,240	383,240	367,851
Tourism/Marketing	8,300	8,300	8,300	8,300
Miscellaneous	11,300	9,232	11,800	13,205
	<hr/> 417,840	<hr/> 356,965	<hr/> 453,340	<hr/> 415,056
Recreation Services				
Recreation:Parks, Rinks and Pools	<hr/> 1,058,677	<hr/> 1,032,063	<hr/> 1,814,101	<hr/> 1,819,300

MUNICIPALITY OF COLCHESTER
2011-2012 OPERATING FUND STATEMENTS
NON-CONSOLIDATED BASIS
(as at March 31, 2012)

	2010/2011 BUDGET	2010/2011 ACTUAL	2011/12 BUDGET	2011/12 ACTUAL
EXPENSE				

Transfers, Capital and Financing:				
Transfers				
School Board	5,919,673	5,747,664	5,836,622	5,826,480
Police Protection	3,807,934	3,654,070	3,925,865	3,925,666
Police Prosecution	7,500	19,200	25,000	23,500
Corrections	485,000	482,482	361,381	360,131
Library	225,000	231,075	231,075	231,804
Housing Authority	85,000	69,151	75,000	43,811
Assessment Services	650,000	667,511	675,000	670,123
	<u>11,180,107</u>	<u>10,871,153</u>	<u>11,129,943</u>	<u>11,081,515</u>
Debt Principle Less Recoveries	906,427	906,427	907,587	906,427
Transfer to Reserves	1,150,000	1,650,000	1,267,514	1,869,014
	<u>2,056,427</u>	<u>2,556,427</u>	<u>2,175,101</u>	<u>2,775,441</u>
	<u>21,749,677</u>	<u>21,590,462</u>	<u>23,298,904</u>	<u>23,150,857</u>
	<u>0</u>	<u>542,088</u>	<u>0</u>	<u>622,731</u>

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2011-2012 OPERATING FUND STATEMENTS
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(as at March 31, 2012)

	2010/2011 BUDGET	2010/2011 ACTUAL	2011/12 BUDGET	2011/12 ACTUAL
REVENUE				
Assessable Property Taxes	20,096,623	20,231,950	21,085,952	21,224,948
Grants in Lieu	410,807	473,837	658,312	708,136
Own Sources	540,500	685,211	479,900	712,981
Government Transfers	701,747	741,552	1,074,740	1,127,523
	<u>21,749,677</u>	<u>22,132,550</u>	<u>23,298,904</u>	<u>23,773,588</u>
EXPENSE				
Government	439,286	456,193	527,137	494,767
Dept. Admin. Costs	3,440,909	3,308,947	3,602,334	3,505,135
Protective Services	362,524	352,554	443,618	411,052
Transportation Services	860,416	792,112	891,935	891,695
Sewage Treatment-Urban	691,755	663,816	747,881	741,390
Sewage Treatment- Rural	619,769	550,585	654,163	460,095
Solid Waste	431,281	458,962	682,270	378,331
Public Health Services	190,686	190,685	177,081	177,080
Environmental Development Services	417,840	356,965	453,340	415,056
Recreation,Parks,Rinks	1,058,677	1,032,063	1,814,101	1,819,300
Transfers to other Govts.	11,180,107	10,871,153	11,129,943	11,081,515
Other Transfers	2,056,427	2,556,427	2,175,101	2,775,441
	<u>21,749,677</u>	<u>21,590,462</u>	<u>23,298,904</u>	<u>23,150,857</u>
SURPLUS(DEFICIT)	<u>0</u>	<u>542,088</u>	<u>0</u>	<u>622,731</u>