

TOWN OF MAHONE BAY

2018/19

OPERATING BUDGET

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APPROVED
APRIL 27,2018

TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19	% Change Budget to Budget	% Change Budget to Actuals
REVENUE						
Taxes	2,180,658	2,229,132	2,270,573	2,343,177	5.12%	3.20%
Grants in Lieu of Taxes	21,146	22,880	22,327	22,875	-0.02%	2.45%
Service Provided To Other Governments	128,138	130,000	131,546	147,800	13.69%	12.36%
Sale of Services	3,748	3,500	3,845	3,700	5.71%	-3.78%
Other Revenue From Own Sources	125,919	91,258	120,451	94,800	3.88%	-21.30%
Unconditional Transfers From Other Governments	50,021	198,021	198,517	233,122	17.73%	17.43%
Conditional Transfers From Provincial Government & Agencies	1,000	20,500	1,000	21,000	2.44%	2000.00%
Total Revenue	2,510,630	2,695,291	2,748,259	2,866,474	6.35%	4.30%
EXPENDITURES						
General Government Services	448,321	461,023	416,669	613,783	33.13%	47.31%
Protective Services	551,002	579,453	551,911	600,225	3.58%	8.75%
Transportation Services	292,561	305,704	280,648	349,440	14.31%	24.51%
Environmental Health Services	283,055	330,681	277,732	308,361	-6.75%	11.03%
Public Health & Welfare Services	22,774	24,000	9,000	24,000	0.00%	166.67%
Environmental Development Services	109,591	113,256	93,741	118,725	4.83%	26.65%
Recreation, Cultural Services	46,968	56,234	55,249	58,380	3.82%	5.67%
Education	391,593	393,640	393,640	400,177	1.66%	1.66%
Total Expendit	2,145,864	2,263,991	2,078,592	2,473,091	9.24%	18.98%
Excess of Revenue Over Expenditures	364,766	431,300	669,667	393,383	-8.79%	-41.26%
Debenture & Term Loan Principal Paymen Trf to/from Own Agencies	-93,700 -206,985	-86,200 -345,600	-86,200 -122,492	-106,200 -275,173	23.20% -20.38%	23.20% 32.94%
Change in Fund Position Before Deprecia	64,081	-500	460,975	12,010		
Depreciation	390,510	435,000	435,000	450,000		
Excess of Expenditures over Revenue	-326,429	-435,500	25,975	-437,990		

Budget 2017/18

Town General	2,866,474
Electric Light	1,900,400
Water Utility	580,136
5,347,010	

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
ASSESSABLE PROPERTY				
11110 00-111-100 Residential Assessment	\$1,298,886	\$1,365,026	\$1,364,551	\$1,420,520
11121 00-111-210 Commercial Assessment	\$600,893	\$591,426	\$592,916	\$616,511
00-111-220 Commercial - Seasonal Properties	\$7,359	\$600	\$600	\$0
11151 00-111-510 Resource- Assessable	\$15,187	\$15,697	\$15,735	\$15,438
	\$1,922,324	\$1,972,749	\$1,973,803	\$2,052,470
SPECIAL ASSESSMENTS				
00-112-001 Infrastructure Charges	\$184,320	\$184,800	\$184,920	\$205,773
	\$184,320	\$184,800	\$184,920	\$205,773
BUSINESS PROPERTY				
11420 00-114-200 Based on Revenue (M.T. & T.)	\$5,252	\$5,073	\$5,073	\$5,073
11430 00-114-300 NS Power Inc. Grant	\$820	\$850	\$850	\$861
11431 00-114-310 NS Power Inc. (HST Rebate)	\$9,688	\$15,660	\$15,660	\$11,500
	\$15,760	\$21,583	\$21,583	\$17,434
OTHER TAXES				
11910 00-119-100 Deed Transfer Tax	\$58,254	\$50,000	\$90,267	\$67,500
11920 00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
	\$58,254	\$50,000	\$90,267	\$67,500
TOTAL TAXES	\$2,180,658	\$2,229,132	\$2,270,573	\$2,343,177
PROVINCIAL GOVERNMENT				
12310 00-123-100 Dept of Municipal Affairs	\$2,567	\$1,120	\$567	\$1,135
PROVINCIAL GOVERNMENT AGENCIES				
12420 00-124-200 Liquor Commission	\$18,579	\$21,760	\$21,760	\$21,740
	\$18,579	\$21,760	\$21,760	\$21,740
TOTAL GRANTS IN LIEU OF TAXES	\$21,146	\$22,880	\$22,327	\$22,875

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
OTHER LOCAL GOVERNMENTS				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$128,138	\$130,000	\$131,546	\$147,800
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	\$128,138	\$130,000	\$131,546	\$147,800
TOTAL SERVICE PROVIDED OTHER GOV	\$128,138	\$130,000	\$131,546	\$147,800
SALES OF SERVICES				
14100 00-141-000 General Government	\$1,112	\$1,000	\$1,160	\$1,100
14300 00-143-000 Transportation Services	\$424	\$500	\$429	\$500
14400 00-144-000 Environmental Health Services	\$1,182	\$1,000	\$478	\$1,100
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$994	\$1,000	\$1,529	\$1,000
14900 00-149-000 Other Services	\$36	\$0	\$249	\$0
	\$3,748	\$3,500	\$3,845	\$3,700
TOTAL SALE OF SERVICES	\$3,748	\$3,500	\$3,845	\$3,700
FUNDS FROM OWN SOURCES				
15200 00-152-000 Fines	\$4,216	\$2,000	\$1,723	\$2,000
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$24,480	\$0	\$0	\$0
15300 00-153-200 Rentals - TownHall	\$39,356	\$39,600	\$39,600	\$39,600
15500 00-155-000 Return on Investments	\$11,394	\$11,511	\$18,976	\$14,200
15600 00-156-000 Interest on Taxes	\$17,094	\$16,647	\$18,887	\$17,500
15700 00-157-000 Donations- Other	\$0	\$0	\$483	\$0
15740 00-157-400 Donations - Fire Dept	\$13,707	\$10,000	\$13,387	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$0	\$0	\$0	\$0
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS				
16100 00-161-000 Federal Government	\$0	\$0	\$0	\$0

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
PROVINCIAL GOVERNMENT				
16281 00-162-810 Municipal Grants Act-Operating	\$50,000	\$50,000	\$50,000	\$50,000
16286 00-162-860 Assessment Act-Farm Acreage	\$21	\$21	\$21	\$22
	\$50,021	\$50,021	\$50,021	\$50,022
OWN AGENCIES				
16300 00-163-100 Dividend from AREA	\$0	\$148,000	\$148,496	\$183,100
TOTAL UNCONDITIONAL TRANSFERS	\$50,021	\$198,021	\$198,517	\$233,122
17100 00-171-270 Federal Government (Heritage Grants)	\$0	\$0	\$0	\$0
	\$0	\$19,500	\$0	\$0
PROVINCIAL GOVERNMENTS				
00-175-100 General Government	\$0	\$0	\$0	\$0
17524 00-175-240 Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
17531 00-175-300 Transportation Services	\$0	\$0	\$0	\$0
17562 00-175-620 Community Development	\$0	\$0	\$0	\$20,000
17571 00-175-710 Recreation	\$0	\$0	\$0	\$0
17573 00-176-730 Heritage Properties	\$0	\$0	\$0	\$0
	\$1,000	\$1,000	\$1,000	\$21,000
TOTAL CONDITIONAL TRANSFERS	\$1,000	\$20,500	\$1,000	\$21,000
Total Revenue	\$2,510,630	\$2,695,291	\$2,748,259	\$2,866,474

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

		Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
LEGISLATIVE					
	00-200-000	\$136	\$0	\$0	\$0
1021111	00-211-100	\$9,051	\$10,066	\$11,050	\$10,434
1021112	00-211-900	\$4,088	\$5,000	\$8,167	\$4,500
1021131	00-211-300	\$29,567	\$33,931	\$34,612	\$34,059
1021132	00-211-400	\$2,549	\$4,200	\$3,019	\$4,200
1021190	00-211-950	\$4,949	\$4,000	\$4,131	\$7,600
		\$50,341	\$60,697	\$60,979	\$60,794

GENERAL ADMINISTRATION

ADMINISTRATIVE

1021210	00-212-050	\$52,638	\$60,284	\$51,582	\$176,707
1021210	00-212-060	\$14,574	\$15,969	\$13,224	\$32,750
1021210	00-212-070	\$0	\$500	\$240	\$500
1021210	00-212-110	\$3,926	\$4,000	\$3,261	\$4,000
1021210	00-212-120	\$3,281	\$5,000	\$1,837	\$4,000
1021210	00-212-130	\$1,893	\$2,000	\$1,805	\$2,000
1021210	00-212-140	\$3,887	\$4,455	\$4,455	\$4,600
1021210	00-212-145	\$7,560	\$2,635	\$2,635	\$2,720
1021210	00-212-150	\$4,034	\$5,000	\$3,431	\$4,000
1021210	00-212-160	\$6,636	\$7,669	\$7,283	\$7,000
1021210	00-212-170	\$1,544	\$1,600	\$2,334	\$1,600
1021210	00-212-180	\$920	\$1,500	\$0	\$1,500
1021210	00-212-090	\$4,614	\$4,000	\$4,713	\$4,400
1021210	00-212-091	\$1,718	\$2,000	\$1,392	\$1,500
1021210	00-212-092	\$1,478	\$1,500	\$1,008	\$1,300
1021210	00-212-195	\$4,388	\$4,000	\$4,207	\$4,200
1021210	00-212-196	\$1,597	\$1,610	\$1,608	\$1,610
1021210	00-212-199	\$3,187	\$1,000	\$726	\$1,000
1021210	00-219-980	\$2,568	\$0	\$0	\$0
		\$120,443	\$124,722	\$105,739	\$255,387

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
FINANCIAL MANAGEMENT						
1021220	00-212-220	Auditors	\$8,678	\$16,000	\$1,555	\$11,475
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$57,459	\$69,935	\$60,116	\$84,400
1021220	00-212-250	Advertising	\$417	\$1,000	\$3,540	\$1,000
1021220	00-219-910	Employee Benefits -Finance	\$8,618	\$10,646	\$8,657	\$13,950
1021220	00-219-960	Training Costs/Health &Safety -Finance	\$0	\$600	\$52	\$3,100
1021220	00-212-193	Computer Maintenance	\$0	\$0	\$0	\$0
1021220	00-212-194	MJSB - IT Services	\$36,832	\$21,700	\$16,019	\$21,222
1021220	00-212-190	Office Expenses-Finance	\$2,752	\$3,000	\$2,605	\$2,500
1021220	00-212-191	Postage/Courier Fax -Finance	\$5,258	\$5,000	\$4,296	\$4,500
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Financ	\$3,448	\$3,500	\$2,350	\$2,500
			\$123,462	\$131,381	\$99,191	\$144,647
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES						
1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$6,575	\$9,000	\$12,217	\$12,300
1021241	00-212-435	Reduced Taxes Sec 71	\$88,963	\$88,199	\$89,399	\$89,480
			\$95,538	\$97,199	\$101,616	\$101,780
ASSESSMENT SERVICES						
1021248	00-212-480	Trfs to Assessment Services	\$23,836	\$23,774	\$23,774	\$23,925
OTHER TAXATION						
1021249	00-212-490	Tax Billing Expenses	\$1,001	\$1,000	\$936	\$1,000
1021249	00-212-495	Other Taxation Costs	\$0	\$500	\$0	\$500
			\$1,001	\$1,500	\$936	\$1,500
OTHER GENERAL ADMINISTRATIVE SERVICES						
1021290	00-219-200	Conventions /Memberships/Travel Staff	\$1,965	\$4,000	\$2,013	\$4,500
			\$366,245	\$382,576	\$333,269	\$531,739

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
DEBT CHARGES-GENERAL GOVERNMENT				
1021712 00-217-110 Bank Charges/General Operating Int	\$6,708	\$4,500	\$4,520	\$4,500
1021721 00-217-210 Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
	\$6,708	\$4,500	\$4,520	\$4,500
VALUATION ALLOWANCES-GENERAL GOVERNMENT				
21811 00-218-110 Allowance-Uncollectible Taxes	\$203	\$250	\$0	\$250
OTHER GENERAL ADMINISTRATIVE SERVICES				
1021910 00-219-100 Elections, Plebiscites/Ratepayers Meetings	\$9,283	\$0	\$2,600	\$3,500
1021950 00-219-500 Grants to Organizations	\$1,833	\$3,000	\$1,908	\$3,000
1021950 00-219-600 Grant to Fire Dept (Donations Received)	\$13,707	\$10,000	\$13,393	\$10,000
	\$24,823	\$13,000	\$17,901	\$16,500
Department Totals before Depreciation	\$448,321	\$461,023	\$416,669	\$613,783
AMORTIZATION				
1021350 00-219-997 Amortization - General Govt	\$0	\$0	\$0	\$0
1021360 00-219-998 Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$448,321	\$461,023	\$416,669	\$613,783

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 PROTECTIVE SERVICES

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
POLICE PROTECTION				
102210 00-221-000 Policing-RCMP	\$301,345	\$312,796	\$312,270	\$319,000
102210 00-221-050 Maint of Police Office	\$1,195	\$1,500	\$1,283	\$1,500
102210 00-221-300 Crime Prevention	\$0	\$0	\$0	\$0
	<u>\$302,541</u>	<u>\$314,296</u>	<u>\$313,554</u>	<u>\$320,500</u>
LAW ENFORCEMENT				
1022220 00-222-200 Trf to Correctional Services	\$20,142	\$20,054	\$20,054	\$19,871
1022290 00-222-000 Prosecuting Attorney	\$686	\$800	\$0	\$800
1022290 00-222-900 Bylaw Enforcement Officer	\$2,483	\$5,500	\$0	\$5,500
	<u>\$23,310</u>	<u>\$26,354</u>	<u>\$20,054</u>	<u>\$26,171</u>
Department Total	<u>\$325,851</u>	<u>\$340,650</u>	<u>\$333,608</u>	<u>\$346,671</u>

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
FIRE PROTECTION SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
WATER SUPPLY & HYDRANTS						
	00-224-500	Water Supply & Hydrants	\$111,096	\$111,096	\$111,096	\$111,096
ADMINISTRATION						
	1022490	00-224-110 Telephone	\$3,082	\$3,400	\$2,900	\$3,170
	1022490	00-224-120 Convention & Banquets	\$1,514	\$2,000	\$1,453	\$4,000
	1022490	00-224-130 Insurance - Firefighters	\$2,011	\$2,853	\$2,140	\$2,240
	1022490	00-224-140 Liability Insurance	\$3,123	\$2,456	\$3,169	\$3,270
			\$9,730	\$10,709	\$9,662	\$12,680
FIRE FIGHTING FORCE						
	1022490	00-224-210 Honourarium	\$12,000	\$12,000	\$12,000	\$12,000
	1022490	00-224-300 Fire Alarm System	\$4,546	\$4,800	\$4,563	\$4,800
			\$16,546	\$16,800	\$16,563	\$16,800
TRAINING						
	1022490	00-224-610 Fire Fighter's School	\$460	\$3,000	\$4,227	\$4,500
FIRE STATION & BUILDINGS						
	1022490	00-224-710 Insurance	\$2,909	\$3,002	\$3,002	\$3,100
	1022490	00-224-720 Repairs	\$1,830	\$1,500	\$1,630	\$1,500
	1022490	00-224-730 Fuel	\$2,449	\$3,000	\$1,969	\$1,900
	1022490	00-224-740 Electricity	\$7,933	\$10,000	\$7,819	\$9,500
	1022490	00-224-750 Water	\$967	\$1,200	\$933	\$1,050
	1022490	00-224-760 Janitor Supplies	\$740	\$1,200	\$1,280	\$1,200
			\$16,828	\$19,902	\$16,633	\$18,250

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
FIRE PROTECTION SERVICES

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
FIRE FIGHTING EQUIPMENT				
1022490 00-224-810 Vehicles	\$20,006	\$18,000	\$6,002	\$18,000
1022490 00-224-820 Hose & Couplings	\$0	\$3,500	\$0	\$2,000
1022490 00-224-830 Uniforms	\$0	\$3,500	\$0	\$3,500
1022490 00-224-840 Fire Wells / Dry Hydrants	\$0	\$800	\$0	\$500
1022490 00-224-850 Insurance	\$9,586	\$9,780	\$9,780	\$10,080
1022490 00-224-860 Other Equipment	\$6,883	\$3,000	\$5,563	\$3,000
1022490 00-224-870 Recharging	\$1,477	\$2,000	\$448	\$1,500
1022490 00-224-880 Radio Repairs & Licenses	\$1,404	\$3,500	\$6,659	\$4,500
1022490 00-224-890 Others Expenses	\$251	\$1,000	\$125	\$1,750
	<u>\$39,608</u>	<u>\$45,080</u>	<u>\$28,578</u>	<u>\$44,830</u>
Sub Total Fire Protection - Other	\$83,172	\$95,491	\$75,664	\$97,060
Sub Total Fire Protection	\$194,268	\$206,587	\$186,760	\$208,156
	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
PROTECTIVE SERVICES - DEBT CHARGES				
1022721 00-224-900 FD-Debt Chgs-Interest	\$1,610	\$1,700	\$1,155	\$1,485
Department Totals before Depreciation	\$195,878	\$208,287	\$187,915	\$209,641
AMORTIZATION -FIRE PROTECTION				
1022550 00-226-100 Amortization- Fire Service	\$0	\$0	\$0	\$0
1022560 00-225-560 Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Department Totals after Depreciation	\$195,878	\$208,287	\$187,915	\$209,641

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 OTHER PROTECTION SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
EMERGENCY MEASURES						
1022500	00-225-000	Emergency Measures (REMO)	\$2,757	\$2,262	\$3,078	\$2,663
1022500	00-225-100	Assistant Emergency Coordinator	\$2,582	\$2,618	\$2,613	\$2,700
			\$5,339	\$4,880	\$5,691	\$5,363
OTHER PROTECTION SERVICES						
1022900	00-224-250	Fire Inspection Services	\$10,166	\$10,308	\$10,288	\$10,500
1022900	00-229-200	Building Inspectors	\$13,630	\$13,828	\$13,802	\$18,600
1022900	00-229-300	Animal & Pest Control	\$138	\$1,500	\$609	\$1,200
1022900	00-229-400	Traffic Authority	\$0	\$0	\$0	\$8,250
			\$23,934	\$25,636	\$24,698	\$38,550
Department Totals			\$29,273	\$30,516	\$30,389	\$43,913
TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION			\$551,002	\$579,453	\$551,911	\$600,225
DEPRECIATION PROTECTIVE SERVICES			0	0	0	0
			\$551,002	\$579,453	\$551,911	\$600,225

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
ADMINISTRATION						
23111	00-231-110	Employee Benefits	\$17,961	\$21,290	\$17,080	\$24,000
23111	00-231-111	PW Administration Salaries	\$29,857	\$28,852	\$30,756	\$31,500
23111	00-231-112	Travel Director of Operations	\$1,693	\$2,200	\$1,268	\$2,000
23111	00-231-113	Telephone- PW Dept	\$926	\$1,000	\$696	\$1,000
23111	00-231-114	Office Supplies/Memberships	\$907	\$2,500	\$275	\$2,000
23180	00-231-120	Liability Insurance	\$6,138	\$6,551	\$7,174	\$7,400
			\$57,482	\$62,393	\$57,249	\$67,900
GENERAL EQUIPMENT						
	00-231-211	Gas & Oil (Skid Steer)	\$834	\$1,000	\$649	\$1,000
	00-231-212	Insurance (Skid Steer)	\$426	\$424	\$424	\$435
	00-231-213	Repairs (Skid Steer)	\$2,030	\$6,000	\$3,805	\$4,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$2,386	\$3,200	\$2,695	\$3,000
231312	00-231-312	Insurance (5 Ton Truck)	\$1,232	\$1,292	\$1,292	\$1,350
231313	00-231-313	Repairs (5 Ton Truck)	\$11,451	\$13,000	\$16,775	\$18,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$1,526	\$2,500	\$2,234	\$2,500
231332	00-231-332	Insurance (1 Ton Truck)	\$1,375	\$1,133	\$1,133	\$1,200
231333	00-231-333	Repairs (1 Ton Truck)	\$8,717	\$9,000	\$5,757	\$9,000
231341	00-231-341	Gas & Oil (Loader)	\$1,370	\$1,800	\$1,236	\$1,800
231342	00-231-342	Insurance (Loader)	\$636	\$634	\$634	\$645
231343	00-231-343	Repairs (Loader)	\$2,095	\$5,000	\$2,785	\$5,000
231351	00-231-351	Repairs Ford Tractor	\$446	\$1,000	\$993	\$1,500
			\$34,525	\$45,983	\$40,410	\$49,430
SMALL TOOLS						
23140	00-231-400	SmallTools & Equipment	\$810	\$800	\$499	\$800

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
WORKSHOPS, YARDS & OTHER BUILDINGS						
23151	00-231-510	P. W. Building - Lights	\$399	\$400	\$337	\$400
23152	00-231-520	P. W. Building - Fuel	\$2,551	\$3,138	\$4,042	\$4,000
	00-231-525	P. W. Building - Repairs	\$0	\$2,500	\$0	\$2,500
23153	00-231-530	P. W. Building - Telephone	\$772	\$700	\$579	\$700
23154	00-231-540	P. W. Building - Insurance	\$1,123	\$1,269	\$1,269	\$1,320
23155	00-231-550	Shed - Oakland Lake+PW Build	\$404	\$600	\$506	\$600
23156	00-231-560	Shed - Salt Storage	\$417	\$500	\$269	\$500
			\$5,666	\$9,107	\$7,002	\$10,020
OTHER						
23190	00-231-910	Staff Training	\$0	\$700	\$0	\$500
23190	00-231-900	Other - Safety Clothing	\$562	\$800	\$456	\$1,000
			\$562	\$1,500	\$456	\$1,500
ROADS & STREETS						
23231	00-232-310	Salaries	\$40,017	\$43,694	\$45,809	\$53,900
23233	00-232-330	Chloride & Cartage	\$0	\$400	\$283	\$400
23234	00-232-340	Salt & Cartage	\$36,673	\$35,000	\$21,667	\$35,000
23235	00-232-350	Sand & Gravel	\$2,275	\$5,000	\$2,820	\$5,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$18,956	\$20,000	\$13,087	\$20,000
23239	00-232-390	Patching Streets - Other	\$1,470	\$2,500	\$2,358	\$2,500
232391	00-232-391	General Supplies & Expense	\$2,090	\$2,000	\$1,030	\$2,000
232392	00-232-392	Culverts & Ditching	\$0	\$2,500	\$469	\$2,500
232395	00-232-395	Rentals	\$5,829	\$5,000	\$0	\$5,000
232396	00-232-396	Street Cleaning	\$3,666	\$4,000	\$2,724	\$4,000
			\$110,976	\$120,094	\$90,249	\$130,300
STREET LIGHTING						
23250	00-232-500	Street Lighting	\$65,976	\$42,000	\$62,098	\$44,000

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
TRAFFIC SERVICE						
23261	00-232-610	Street Signs/Flags	\$686	\$2,000	\$962	\$1,200
23262	00-232-620	Painting Lines	\$9,214	\$8,000	\$6,899	\$8,500
23263	00-232-630	Maintence to Crossings /Curbs	\$9	\$0	\$0	\$0
23264	00-232-640	Engineering Services/Legal	\$0	\$2,000	\$767	\$2,000
			\$9,909	\$12,000	\$8,627	\$11,700
PUBLIC TRANSIT						
23510	00-235-100	Public Transit	\$0	\$0	\$0	\$0
DEBT CHARGES - TRANS SERV						
23721	00-237-210	Debenture Interest PW	\$6,655	\$11,827	\$14,059	\$33,790
			\$6,655	\$11,827	\$14,059	\$33,790
Department Totals before Depreciation			\$292,561	\$305,704	\$280,648	\$349,440
AMORTIZATION -TRANSPORTATION SERVICES						
1022550	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
1022560	00-237-560	Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals after Depreciation			\$292,561	\$305,704	\$280,648	\$349,440

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
ENVIROMENTAL HEALTH SERVICES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
SEWAGE COLLECTION SYSTEM						
ADMINISTRATION						
24211	00-242-211	SWR - Administration	\$6,635	\$6,856	\$6,835	\$7,060
	00-242-280	Engineering	\$0	\$1,000	\$0	\$1,000
			<u>\$6,635</u>	<u>\$7,856</u>	<u>\$6,835</u>	<u>\$8,060</u>
SEWAGE COLLECTION SYSTEMS						
24221	00-242-210	Salaries	\$14,698	\$16,073	\$16,095	\$18,900
	00-242-220	Engineering	\$0	\$26,000	\$0	\$0
	00-242-270	Training Costs - SWR	\$3,806	\$3,000	\$1,717	\$3,000
24223	00-242-230	Material Expense & Contractors	\$5,155	\$5,000	\$2,029	\$5,000
	00-242-235	Monitoring/Testing Fees	\$1,893	\$2,500	\$2,502	\$2,500
24224	00-242-240	Sewer Cleaning Fees	\$3,071	\$5,500	\$5,525	\$5,500
			<u>\$28,623</u>	<u>\$58,073</u>	<u>\$27,868</u>	<u>\$34,900</u>
SEWAGE LIFT STATIONS						
	00-242-245	Maintenance of Pumps	\$10,089	\$10,000	\$7,559	\$10,000
24225	00-242-250	Electricity	\$22,514	\$23,000	\$19,464	\$23,000
24226	00-242-260	Insurance	\$541	\$747	\$747	\$770
			<u>\$33,143</u>	<u>\$33,747</u>	<u>\$27,770</u>	<u>\$33,770</u>
SEWAGE TREATMENT & DISPOSAL						
24221	00-242-400	Salaries	\$16,227	\$19,604	\$14,840	\$18,300
	00-242-255	Chemicals-Chlorine	\$3,658	\$4,500	\$4,430	\$4,200
	00-242-237	Sewer - Inventory	\$0	\$0	\$0	\$0
	00-242-410	Repairs/Materials	\$2,377	\$2,000	\$2,341	\$3,000
24225	00-242-420	Electricity	\$28,303	\$30,000	\$25,616	\$29,000
	00-242-233	Scada Data Lines	\$1,275	\$1,300	\$1,301	\$1,400
24226	00-242-430	Insurance	\$300	\$460	\$460	\$500
			<u>\$52,141</u>	<u>\$57,864</u>	<u>\$48,988</u>	<u>\$56,400</u>
			<u>\$120,542</u>	<u>\$157,540</u>	<u>\$111,460</u>	<u>\$133,130</u>

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
ENVIROMENTAL HEALTH SERVICES

		Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19	
GARBAGE & WASTE COLLECTION						
24323	00-243-230	Trucking Costs	\$65,757	\$66,000	\$60,983	\$67,000
24324	00-243-210	Public Area Waste Collection Labor	\$0	\$0	\$0	\$0
24324	00-243-240	Public Area Waste Collection/Disposal	\$7,519	\$13,775	\$17,819	\$19,000
			<u>\$73,276</u>	<u>\$79,775</u>	<u>\$78,801</u>	<u>\$86,000</u>
MUNICIPAL SOLID WASTE SITE						
24331	00-243-310	Joint Services Board (Operating/Capital)	\$84,764	\$82,366	\$86,179	\$81,850
	00-243-330	Trf Reserves Closure Costs	\$3,224	\$9,622	\$0	\$6,057
	00-243-340	JSB-Legal /Consultant Costs	\$0	\$0	\$0	\$0
	00-243-350	Region 6 Operating Costs	\$920	\$1,000	\$1,040	\$1,000
			<u>\$88,908</u>	<u>\$92,988</u>	<u>\$87,219</u>	<u>\$88,907</u>
			<u>\$162,184</u>	<u>\$172,763</u>	<u>\$166,020</u>	<u>\$174,907</u>
DEBT CHARGES-ENVIRN HEALTH						
24721	00-247-210	Debenture Interest - S&G	<u>\$330</u>	<u>\$378</u>	<u>\$252</u>	<u>\$324</u>
Department Totals before Depreciation			<u>\$283,055</u>	<u>\$330,681</u>	<u>\$277,732</u>	<u>\$308,361</u>
AMORTIZATION-ENVIRN HEALTH						
24721	00-248-120	Amortization -S&G	\$0	\$0	\$0	\$0
	00-248-160	Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Department Totals after Depreciation			<u>\$283,055</u>	<u>\$330,681</u>	<u>\$277,732</u>	<u>\$308,361</u>

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 PUBLIC HEALTH & WELFARE

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
HOUSING				
1025100 00-251-100 Cemeterys - Operating Grant	\$9,000	\$9,000	\$9,000	\$10,000
1025310 00-253-100 Deficit-Regional Housing	\$13,774	\$15,000	\$0	\$14,000
	\$22,774	\$24,000	\$9,000	\$24,000
Amortization - Public Health Services				
Department Total before Depreciation	\$22,774	\$24,000	\$9,000	\$24,000
Amortization - Public Health Services				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
Department Total after Depreciation	\$22,774	\$24,000	\$9,000	\$24,000

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
ENVIRONMENTAL DEVELOPMENT SERVICES

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
ENVIRONMENTAL PLANNING & ZONING				
1026140 00261-400 Regional Planning	\$48,407	\$49,085	\$48,988	\$50,100
1026190 00-261-300 Legal Services/ Advertising	\$6,291	\$2,000	\$1,538	\$1,500
	\$6,291	\$2,000	\$1,538	\$1,500
	\$54,698	\$51,085	\$50,527	\$51,600
COMMUNITY DEVELOPMENT				
1026250 00-262-500 South Shore REN	\$3,620	\$3,671	\$3,620	\$4,525
1026290 00-262-900 Economic Development Other	\$9,509	\$7,000	\$1,304	\$1,600
1026290 00-262-910 Community Ad hoc Committees	\$4,695	\$2,000	\$221	\$22,000
	\$14,205	\$9,000	\$1,525	\$23,600
	\$17,825	\$12,671	\$5,145	\$28,125
Debt Charges				
1026721 00-267-000 Interest on Debt-ED	\$0	\$0	\$0	\$0
OTHER ENVIRONMENTAL SERVICES				
1026910 00-269-100 Tourism	\$10,363	\$16,000	\$10,657	\$10,000
1026990 00-262-400 Public Comfort Stations	\$24,218	\$27,000	\$23,107	\$24,000
1026990 00-262-450 Community Beautification	\$250	\$2,500	\$1,582	\$1,500
1026990 00-269-200 Public Receptions	\$281	\$500	\$250	\$500
1026990 00-269-920 Wharf Expenses	\$1,956	\$3,500	\$2,474	\$3,000
	\$26,705	\$33,500	\$27,413	\$29,000
	\$37,068	\$49,500	\$38,070	\$39,000
Department Totals before Depreciation	\$109,591	\$113,256	\$93,741	\$118,725
Amortization - Environmental Development Services				
1026650 00-269-000 Amortization - ED	\$0	\$0	\$0	\$0
1026660 00-269-060 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$109,591	\$113,256	\$93,741	\$118,725

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
RECREATION & CULTURAL SERVICES

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
ADMINISTRATION				
27110 00-271-111 Rec Administration Salaries	\$3,317	\$3,429	\$3,417	\$3,530
	\$3,317	\$3,429	\$3,417	\$3,530
PROGRAMS & SERVICES				
27190 00-271-910 Community Grant Program	\$1,200	\$1,000	\$750	\$1,000
27190 00-271-920 Special Projects	\$609	\$700	\$317	\$700
	\$1,809	\$1,700	\$1,067	\$1,700
PARKS PLAYGROUNDS FIELDS				
27180 00-271-800 Parks Fields Playgrounds	\$2,742	\$6,000	\$4,265	\$5,500
27180 00-271-810 Insurance	\$751	\$1,010	\$1,010	\$1,010
27180 00-271-820 Labour	\$13,215	\$15,525	\$17,446	\$17,500
27180 00-271-830 Travel/Mileage	\$1,744	\$2,200	\$2,096	\$2,200
27130 00-271-935 Swimming Pool Operation	\$9,241	\$9,600	\$9,768	\$10,000
	\$27,694	\$34,335	\$34,585	\$36,210
CULTURAL BUILDINGS & FACILITIES				
27252 00-272-520 SouthShore Regional Library	\$5,712	\$5,770	\$5,769	\$5,900
27270 00-272-700 Heritage Properties	\$175	\$500	\$100	\$2,500
27275 00-272-750 Mahone Bay Museum	\$7,688	\$8,000	\$7,833	\$8,040
27290 00-272-900 Bandstand Maintenance	\$573	\$2,500	\$2,477	\$500
	\$14,147	\$16,770	\$16,180	\$16,940
DEBT CHGS- RECREATION & CULTURAL SERVICES				
00-277-000 Interest on Debt- R&C	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals before Depreciation	\$46,968	\$56,234	\$55,249	\$58,380
Amortization - Recreation & Cultural Services				
1026650 00-279-970 Amortization-R&C	\$0	\$0	\$0	\$0
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$46,968	\$56,234	\$55,249	\$58,380

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
EDUCATION /FISCAL SERVICES/TRANSFERS

	Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
EDUCATION				
EDUCATION				
28811 00-288-110 Education - Mandatory Contribution	\$391,593	\$393,640	\$393,640	\$400,177

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
FISCAL SERVICES

FISCAL SERVICES				
DEBT CHARGES				
1061010 00-281-310 Principal Installments or Sinking Fund Reg.	\$93,700	\$86,200	\$86,200	\$106,200
	\$93,700	\$86,200	\$86,200	\$106,200

TRANSFERS TO/FROM FUNDS				
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS				
1066020 00-282-210 Special Reserve Fund - Capital	\$0	\$0	\$0	\$120,053
1066020 00-282-220 Special Reserve Fund-Equipment	\$28,000	\$50,000	\$50,000	\$74,500
1066010 00-282-230 Special Reserve Fund-Operating	\$0	\$0	\$0	\$0
1066010 00-282-235 Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
1066030 00-282-240 General Capital Fund (from Revenue)	\$178,985	\$282,100	\$47,492	\$176,620
1068010 00-282-310 Water Utility Levy (Infrastructure Funds)	\$0	\$25,000	\$25,000	\$25,000
	\$206,985	\$357,100	\$122,492	\$396,173

TRANSFER FROM RESERVES				
1069095 00-191-200 Use of Prior Year's Surplus	\$0	\$0	\$0	\$0
1067010 00-191-250 Transfer- Operating Reserve	\$0	\$11,500	\$0	\$121,000
1067010 00-191-300 Transfers-Capital Reserves	\$0	\$0	\$0	\$0
1067010 00-191-400 Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
1068020 00-191-900 Other (Dividend E/Light)	\$0	\$0	\$0	\$0
1068010 00-191-950 Other (Dividend Water)	\$0	\$0	\$0	\$0
TOTAL LOCAL GOVERNMENTS	\$0	\$11,500	\$0	\$121,000
Department Totals	(\$206,985)	(\$345,600)	(\$122,492)	(\$275,173)

TOWN OF MAHONE BAY CAPITAL BUDGETS

2018/19

C4

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges	163,773
Deed transfer tax	67,500
Dividend from AREA	158,100
Tax Rate	27,500
Net Revenue Available	<u>416,873</u>

Town of Mahone Bay Capital Budget Considerations

	BUDGET
Debt Charges 2018/19	Principal 106,200

	BUDGET
Facilities Building Design	50,000
Bandstand	14,000
Waste Receptable - 3 Stream	3,000
Culvert Replacements	10,000
New Sewer Services	10,000
Swimming Pool Improvements	30,000
Pick-up Truck	30,000
Sidewalk Plow	100,000
	<u>247,000</u>

CAPITAL PROJECTS FINANCING SOURCES

Financing Netted against Capital

TOWN OF MAHONE BAY CAPITAL BUDGETS

2018/19

C4

CAPITAL REVENUE

Equipment Reserve		-56,380
Capital Reserve		-14,000
	Capital/Revenue REVENUE	<u>-70,380</u>
NET Capital 2017/18 including Debt Charge:	00-282-240	<u>176,620</u>
UNALLOCATED FUNDS - TRANSFER TO CAPITAL RESERVE		<u>120,053</u>
Transfer to Equipment Reserves for 2017/18		
Reserve for Wharf Repairs		0
Playground Equipment Reserve		0
Fire Fighting Equipment		57,500
General Equipment Reserve		17,000
	Total Trf to Equip Reserve 2017/18	<u>74,500</u>
Transfer to Water Utility (Infrastructure Funds)		
Transfer to Water Utility		<u>25,000</u>
Transfer to Operating Reserve for 2017/18		
		<u>0</u>

TOWN OF MAHONE BAY CAPITAL BUDGETS

2018/19

C4

Water Utility 2017/18

BUDGET

Water Principal Debt Charges	Principal	<u><u>58,300</u></u>
Water Utility Capital Expenditures		Budget
New Water Services		5,000
New Water Meters		4,605
Micro-filter Membranes (Reserve)	Purchase/Reserve	12,000
Generator Pumphouse	Back Up power	50,000
	Total	<u><u>71,605</u></u>
Financing of Water Projects		
Contributions	New Services	-5,000
Depreciation Funds		-66,605
Build Canada Fund		0
Infrastructure Grant		0
Other Grant		0
	Total Financing	<u><u>-71,605</u></u>
Net Capital from Revenue	10-229-400	<u><u>0</u></u>
Total Water Capital (Projects & Debt Charges)		<u><u>129,905</u></u>

TOWN OF MAHONE BAY CAPITAL BUDGETS

2018/19

C4

Electric Utility 2017/18

BUDGET

Pole Replacements Hawthorn Hill	10,000
Pole - New Condo	8,000
Transformers	18,905
Transformer Disposal	15,000
New Meters	20,000
LED Street Lighting Hawthorne Hill	3,000
Misc. Tools	10,000
Various Capital Line Work	10,000
	<hr/>
Total Capital for 2017/18	94,905
	<hr/>

Electric Utility - Capital Funding Sources

BUDGET

Capital Contributions	-6,000
Depreciation Funds	-88,905
Capital Loan	0
Electric Surplus	0
	<hr/>
Total Revenue 2017/18	-94,905
	<hr/>
Net: Capital/Revenue 2017/18	0
20-635-000	0
	<hr/>

TOWN OF MAHONE BAY
WATER UTILITY
SUMMARY of REVENUE & EXPENDITURES

		Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
OPERATING REVENUE					
11000	Metered Sales	\$458,467	\$450,000	\$396,992	\$455,000
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$111,496	\$111,496	\$111,496	\$111,496
14000	Sprinkler Service	\$1,440	\$1,440	\$1,440	\$1,440
15000	Sales to Other Utilities	\$0	\$0	\$0	\$0
16000	Forfeited Discount	\$0	\$0	\$0	\$0
17000	Other Operating Revenue	\$13,234	\$12,200	\$8,073	\$12,200
		\$584,637	\$575,136	\$518,001	\$580,136
OPERATING EXPENDITURE					
21000	Source of Supply	\$406	\$4,000	\$7,328	\$3,000
22000	Pumping	\$15,075	\$18,496	\$14,537	\$18,700
23000	Water Treatment	\$120,397	\$148,540	\$125,341	\$153,625
24000	Transmission & Distribution	\$73,682	\$81,528	\$77,513	\$99,925
25000	Administration & General	\$119,565	\$149,903	\$120,802	\$155,100
26000	Depreciation	\$106,873	\$100,000	\$110,000	\$110,000
27000	Taxes	\$634	\$1,000	\$642	\$650
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		\$436,631	\$503,467	\$456,163	\$541,000
	OPERATING PROFIT	\$148,006	\$71,669	\$61,837	\$39,136
18000	Non- Operating Revenue	\$33,529	\$26,300	\$26,524	\$53,100
29000	Non-Operating Expenditures	\$137,884	\$85,913	\$846,365	\$92,223
	Excess of Revenue Over Expenditur	\$43,652	\$12,056	(\$758,003)	\$13

TOWN OF MAHONE BAY
WATER UTILITY
STATEMENT OF OPERATING REVENUE

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
11000		METERED SALES				
11100	10-211-100	10211-100-5511 Residential	\$297,486	\$280,000	\$249,059	\$285,000
11200	10-211-200	10211-200-5511 Commercial	\$160,981	\$170,000	\$147,933	\$170,000
			\$458,467	\$450,000	\$396,992	\$455,000
12000		FLAT RATE SALES				
12100	10212-100-5512	Residential	\$0	\$0	\$0	\$0
12200	10212-000-5512	Commercial/Institutional	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
13000		FIRE PROTECTION				
13100	10-213-100	10213-100-5513 Public Fire Protection	\$111,496	\$111,496	\$111,496	\$111,496
			\$111,496	\$111,496	\$111,496	\$111,496
14000	10-214-000	10214-000-5514 SPRINKLER SERVICE	\$1,440	\$1,440	\$1,440	\$1,440
17000		OTHER OPERATING REVENUE				
17100	10-217-100	10217-100-5517 Special Services	\$6,000	\$5,000	\$4,800	\$5,000
17200	10-217-200	10217-200-5517 Rent (Aliant & Eastlink)	\$7,234	\$7,200	\$3,273	\$7,200
			\$13,234	\$12,200	\$8,073	\$12,200
		TOTAL	\$584,637	\$575,136	\$518,001	\$580,136

TOWN OF MAHONE BAY
 WATER UTILITY
 18000 NON-OPERATING REVENUE

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19	
18000	NON-OPERATING REVENUE						
18200	10-218-200	10218-200-5518	Interest	\$1,021	\$1,100	\$812	\$1,000
18300	10-218-300	10218-300-5518	Grants	\$0	\$0	\$0	\$0
18400	10-218-400	10218-400-5518	Appropriations From Other Funds	\$0	\$25,000	\$25,000	\$25,000
18500	10-218-500	10218-500-5518	Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600	10218-600-5518	Transfer From Depreciation Fund	\$32,300	\$0	\$0	\$26,600
18900	10-218-900	10218-900-5518	Other	\$209	\$200	\$712	\$500
			\$33,529	\$26,300	\$26,524	\$53,100	
	TOTAL REVENUE		\$618,167	\$601,436	\$544,525	\$633,236	

TOWN OF MAHONE BAY
 WATER UTILITY
 21000 SOURCE OF SUPPLY

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19	
21100	10-211-150	10211-150-5526	SUPERVISION & ENGINEERING	\$406	\$2,000	\$0	\$500
21400	MAINTENANCE OF PLANT						
21420	10-214-200	10214-200-5527	Intakes	\$0	\$2,000	\$7,328	\$2,500
			\$0	\$2,000	\$7,328	\$2,500	
	TOTAL		\$406	\$4,000	\$7,328	\$3,000	

TOWN OF MAHONE BAY
 WATER UTILITY
 22000 PUMPING

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
22100	10-222-100	10222-100-0000	\$0	\$0	\$0	\$0
		SUPERVISION & ENGINEERING				
22200	10-222-200	10222-200-5562	\$3,616	\$3,996	\$3,793	\$4,200
		OPERATING LABOR				
22300	10-222-300	10222-300-5563	\$0	\$0	\$0	\$0
		FUEL				
22400	10-222-400	10222-400-5564	\$10,593	\$11,000	\$10,015	\$11,000
		POWER PURCHASED				
22500						
		MAINTENANCE OF PLANT				
22510	10-222-510	10222-510-5565	\$0	\$1,000	\$278	\$1,000
		Structures & Improvements				
22520	10-222-520	10222-520-5565	\$866	\$2,500	\$450	\$2,500
		Pumping Equipment				
			\$866	\$3,500	\$729	\$3,500
22900	10-222-900	10222-900-5567	\$0	\$0	\$0	\$0
		OTHER				
		TOTAL	\$15,075	\$18,496	\$14,537	\$18,700

TOWN OF MAHONE BAY
WATER UTILITY
23000 WATER TREATMENT

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
23100		SUPERVISION & ENGINEERING				
	10-223-100	10223-100-5571	\$0	\$0	\$0	\$0
	10-241-100	10241-100-5583	\$8,294	\$8,570	\$8,543	\$8,825
			\$8,294	\$8,570	\$8,543	\$8,825
23200	10-223-200	10223-200-5572	\$14,464	\$31,970	\$15,172	\$16,900
23300		OPERATION SUPPLIES & EXPENSES				
23310	10-223-310	10223-310-5573	\$39,796	\$40,000	\$46,150	\$40,000
23390	10-223-390	10223-390-5573	\$7,409	\$12,300	\$11,307	\$10,000
			\$47,205	\$52,300	\$57,457	\$50,000
23400		MAINTENCE OF PLANT				
23410	10-223-410	10223-410-5574	\$1,033	\$1,500	\$3,691	\$3,700
23410	10-223-415	10223-415-5574	\$43,460	\$45,000	\$26,949	\$45,000
	10-223-418	10223-418-5574	\$2,052	\$2,200	\$1,247	\$14,000
23420	10-223-420	10223-420-5574	\$3,891	\$7,000	\$12,282	\$15,200
			\$50,435	\$55,700	\$44,168	\$77,900
		TOTAL	\$120,397	\$148,540	\$125,341	\$153,625

TOWN OF MAHONE BAY
WATER UTILITY
24000 TRANSMISSION & DISTRIBUTION

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
24100	10-224-100	10224-100-5580	\$8,294	\$8,570	\$8,589	\$8,825
		SUPERVISION & ENGINEERING				
24300		OPERATION LABOR				
24310	10-224-310	10224-310-5583	\$54,240	\$43,958	\$56,897	\$63,100
		Mains				
			\$54,240	\$43,958	\$56,897	\$63,100
24400		MAINTENCE OF PLANTS				
24410	10-224-410	10224-410-5584	\$0	\$3,000	\$0	\$3,000
	10-224-415	10224-415-5584	\$0	\$0	\$0	\$0
		Reservoirs				
24420	10-224-420	10224-420-5584	\$0	\$1,000	\$960	\$1,000
		Storage Building				
24430	10-224-430	10224-430-5584	\$3,993	\$10,000	\$873	\$10,000
		Structures & Improvements				
24430	10-224-435	10224-435-5584	\$0	\$1,000	\$0	\$1,000
		Distribution Mains				
24430	10-224-435	10224-435-5584	\$0	\$1,000	\$0	\$1,000
		Transmission Mains				
	10-224-450	10224-450-5584	\$0	\$0	\$1,392	\$0
		Water - Inventory				
24440	10-224-491	10224-491-5584	\$766	\$5,000	\$3,786	\$4,000
		Services				
24440	10-224-492	10224-492-5584	\$184	\$500	\$386	\$500
		Meters				
24440	10-224-493	10224-493-5584	\$361	\$2,000	\$601	\$2,000
		Hydrants				
			\$5,304	\$22,500	\$7,998	\$21,500
24700	10-224-700	10224-700-5587	\$5,635	\$6,000	\$3,729	\$6,000
		TRANSPORTATION				
24800	10-224-800	10224-800-5588	\$210	\$500	\$301	\$500
		SHOP EXPENSES				
24900	10-224-900	10224-900-5589	\$0	\$0	\$0	\$0
		OTHER				
		TOTAL	\$73,682	\$81,528	\$77,513	\$99,925

TOWN OF MAHONE BAY
WATER UTILITY
25000 ADMINISTRATION & GENERAL

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
25100		CONSUMER ACCOUNTING & COLLECTING				
25140	10-225-140	10225-140-5591 Collection	\$0	\$0	\$0	\$0
25150	10-225-150	10225-150-5591 Uncollectible Accounts	\$2,221	\$1,500	(\$1,254)	\$1,000
			\$2,221	\$1,500	(\$1,254)	\$1,000
25200		SALARIES				
25220	10-225-220	10225-220-5592 Allocated	\$57,702	\$68,293	\$67,028	\$78,000
25290	10-225-290	10225-290-5592 Officers & Executives	\$6,400	\$7,230	\$7,026	\$7,250
			\$64,102	\$75,523	\$74,054	\$85,250
25300		GENERAL OFFICE EXPENSES				
25320	10-225-320	10225-320-5593 Training Costs/Health & Safety (25%	\$1,326	\$3,500	\$2,310	\$4,750
25330	10-225-330	10225-330-5593 General Office	\$521	\$500	\$379	\$550
25340	10-225-340	10225-340-5593 Allocated Office Expenses	\$13,036	\$13,000	\$13,000	\$13,000
25330	10-225-350	10225-350-5593 Advertising	\$783	\$500	\$282	\$500
25330	10-225-360	10225-360-5593 Mileage Water Staff	\$0	\$1,500	\$185	\$2,000
25330	10-225-370	10225-370-5593 Telephone/Internet	\$2,113	\$2,300	\$874	\$2,500
25330	10-225-380	Accrued Vacation Pay	\$0	\$0	\$0	\$0
25330	10-225-380	10225-380-5593 Employee Benefits	\$18,270	\$32,986	\$21,350	\$31,000
			\$36,049	\$54,286	\$38,379	\$54,300
25400		PROFESSIONAL FEES				
25410	10-225-410	10225-410-5594 Auditors	\$8,000	\$8,000	\$1,178	\$5,100
25420	10-225-420	10225-420-5594 Legal	\$0	\$1,000	\$851	\$750
			\$8,000	\$9,000	\$2,028	\$5,850
25500	10-225-500	10225-500-5595 REGULATORY EXPENSES	\$1,590	\$2,000	\$0	\$1,100
25600	10-225-600	10225-600-5596 INSURANCE	\$7,602	\$7,594	\$7,594	\$7,600
25800	10-225-800	10225-800-5598 MAINTENCE OF GENERAL PROPE	\$0	\$0	\$0	\$0
25900	10-225-900	10225-900-5599 OTHER (H.S.T.)	\$0	\$0	\$0	\$0
		TOTAL	\$119,565	\$149,903	\$120,802	\$155,100
26000	10-226-000	10226-000-5599 DEPRECIATION	\$106,873	\$100,000	\$110,000	\$110,000
27000	10-227-000	10227-000-5599 TAXES	\$634	\$1,000	\$642	\$650

TOWN OF MAHONE BAY
WATER UTILITY
29000 NON-OPERATING EXPENDITURES

			Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19
29100		REDEMPTION OF LONG TERM DEBT				
29110	10-229-110	10229-110-5541 Principal	\$50,000	\$50,000	\$50,000	\$50,000
	10-229-115	10229-115-5541 Principal Interfund Loan	\$8,300	\$8,300	\$8,300	\$8,300
			\$58,300	\$58,300	\$58,300	\$58,300
29200	10-229-200	10229-200-5542 INTEREST ON LONG TERM DEBT	\$26,683	\$26,200	\$210	\$32,760
29300		OTHER INTEREST				
29320	10-229-300	10229-300-5543 Non-Oper.-Other Interest	\$321	\$350	\$121	\$100
29320	10-293-200	10293-200-5543 Short Term Borrowing	\$2,441	\$0	\$0	\$0
29330	10-293-300	10293-300-5543 Interfund	\$1,090	\$1,063	\$230	\$1,063
			\$3,851	\$1,413	\$351	\$1,163
29400	10-229-400	10229-400-5544 CAPITAL EXPENDITURES OUT OF REVENUE	\$49,051	\$0	\$787,504	\$0
29900	10-229-900	10229-900-5545 OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$137,884	\$85,913	\$846,365	\$92,223

TOWN OF MAHONE BAY
ELECTRIC LIGHT UTILITY
SUMMARY OF REVENUE & EXPENDITURES

		Actual 2016/17	Budget 2017/18	Actual 2017/18	Budget 2018/19	
REVENUE						
501	20-501-000	Domestic Service-Sales	\$929,432	\$938,000	\$821,347	\$947,900
502	20-502-000	Commercial Service-Sales	\$69,245	\$70,000	\$75,675	\$70,700
504	20-504-000	Industrial Power-Sales	\$753,042	\$760,000	\$686,112	\$767,900
505	20-505-000	Street Lighting	\$71,906	\$46,000	\$67,939	\$44,000
510	20-510-000	Misc Revenue (Conn Charges)	\$3,415	\$3,000	\$21,302	\$3,500
510	20-510-100	Electrical Wiring Permit Fees	\$4,692	\$3,300	\$6,066	\$3,300
501	20-510-200	SALE OF EXCESS RENEWAL CERTIFICATE	\$23,727	\$32,400	\$13,380	\$43,100
511	20-511-000	Interest on Overdue Accounts	\$3,915	\$6,000	\$4,174	\$5,000
		Interest Revenue	(\$42)	\$0	\$0	\$0
		Other	\$15,026	\$15,000	\$17,248	\$15,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
		Transfer from Surplus	\$0	\$25,000	\$0	\$0
TOTAL REVENUE			\$1,874,358	\$1,898,700	\$1,713,243	\$1,900,400

EXPENDITURES

Power Purchased						
611	20-611-000	Power Purchased -NSPI	\$1,220,667	\$1,152,635	\$919,830	\$950,000
	20-611-100	Power Purchased -AREA	\$238,624	\$357,936	\$345,724	\$435,060
	20-611-200	Power Purchased Solar Power	\$0	\$0	\$0	\$0
	20-611-600	Power Purchased - Imports	\$0	\$0	\$0	\$124,500
	20-612-000	NSPI OATT/Scheduling Tarriffs/	\$0	\$0	\$0	\$0
			\$1,459,290	\$1,510,571	\$1,265,554	\$1,509,560

Distribution Costs						
614	20-614-000	Supervision Salaries	\$9,952	\$10,284	\$10,252	\$10,590
614.1	20-614-100	Salaries	\$94,130	\$87,359	\$109,580	\$95,000
620.4	20-620-420	Staff Mileage	\$244	\$400	\$55	\$200
	20-620-920	Accrured Vacation Pay	\$0	\$536	\$0	\$0
620.9	20-620-900	Employee Benefits	\$25,912	\$31,937	\$18,358	\$34,400
	20-614-150	Engineering/Consultants	\$956	\$5,000	\$0	\$4,000
	20-614-175	Contracted Services -Operating	\$214	\$3,000	\$2,008	\$3,000
614.2	20-614-200	Supplies	\$3,486	\$2,000	\$169	\$2,000
	20-614-250	Inventory Purchases	\$0	\$0	\$21,774	\$0
	20-614-260	Staff Communications -Cell Phones	\$318	\$500	\$762	\$1,000
	20-614-270	Electrical Inspection Services	\$69	\$400	\$0	\$200
614.3	20-614-300	Meters Expenses	\$2,010	\$2,000	\$3,528	\$2,500
	20-614-320	Maintenance of Transformers	\$789	\$1,000	\$0	\$1,000
	20-614-340	Maintenance of Services	\$1,406	\$1,500	\$61	\$1,000
614.4	20-614-400	Reading Meters	\$2,838	\$3,000	\$1,446	\$3,000
614.5	20-614-500	Street Light Expense	\$1,260	\$500	\$149	\$500
614.6	20-614-600	Small Tools	\$664	\$1,000	\$2,297	\$2,000
614.7	20-614-700	Vehicle Expense	\$18,888	\$20,000	\$27,434	\$24,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$2,175	\$1,500	\$1,743	\$3,250
614.8	20-614-800	Other Expense	\$0	\$500	\$0	\$500
	20-614-850	Rental Town Property for Poles Lines	\$24,480	\$0	\$0	\$0
			\$189,791	\$172,416	\$199,616	\$188,140

TOWN OF MAHONE BAY
ELECTRIC LIGHT UTILITY
SUMMARY OF REVENUE & EXPENDITURES

			Actual	Budget	Actual	Budget
			2016/17	2017/18	2017/18	2018/19
Administration						
	20-620-050	Executive Salaries	\$16,000	\$18,071	\$17,562	\$18,125
620.1	20-620-100	Accounting Salaries & CAO	\$82,095	\$88,326	\$87,623	\$73,600
620.2	20-620-200	Auditors	\$12,000	\$12,000	\$2,259	\$8,925
620.4	20-620-400	Bad Debt Expense	\$7,046	\$5,000	(\$1,166)	\$3,000
620.4	20-620-410	Electric Light Coop /Area Costs	\$2,091	\$2,500	\$1,893	\$2,000
620.4	20-620-430	Photocopy Lease/Rental	\$3,491	\$3,100	\$2,903	\$2,550
620.4	20-620-450	Computer Maintenance (Procom)	\$3,929	\$4,000	\$4,013	\$4,000
	20-620-460	Legal Services	\$0	\$0	\$0	\$0
	20-620-490	Office Costs Shared	\$26,320	\$26,320	\$26,600	\$26,600
620.5	20-620-500	Misc Office Expenses	\$398	\$500	\$1,359	\$500
620.5	20-620-510	Insurance	\$10,041	\$10,255	\$10,255	\$10,255
620.8	20-620-800	Regulatory Expense	\$2,125	\$2,300	\$943	\$2,134
			\$165,536	\$172,372	\$154,245	\$151,689
631	20-631-000	Taxes	\$0	\$0	\$0	\$0
632	20-632-000	Depreciation of Plant	\$32,690	\$37,000	\$0	\$37,000
635	20-635-000	Capital Expense From Revenue	\$0	\$0	\$68,148	\$0
	20-637-000	Interest Expense	\$680	\$1,000	\$355	\$500
		TOTAL EXPENDITURES	\$1,847,987	\$1,893,359	\$1,687,918	\$1,886,889
		Surplus (Deficit)	\$26,371	\$5,341	\$25,325	\$13,511
		TOTAL	\$1,874,358	\$1,898,700	\$1,713,243	\$1,900,400

**PARK CEMETERY
Operating Budget**

	2016/17	2017/18	2017/18	2018/19
	ACTUALS	BUDGET	ACTUALS	BUDGET
Revenue				
Investment income	\$ 1,545	\$ 1,500	\$ 1,666	\$ 1,600
Grant from Town	\$ 4,000	\$ 5,000	\$ 5,000	\$ 6,600
Donations	\$ -	\$ -	\$ 300	\$ -
Perpetual Care/Sale of Lots	4,550	3,500	3,250	3,500
Interment Fees	1,400	1,000	1,800	1,500
Monument Fees	200	200	450	400
Transfer From Perpetual Fund	-	-	-	3,800
	11,695	11,200	12,466	17,400
Expenditures				
Signage	-	600	-	1,000
Trees/Improvements	-	2,500	2,252	3,000
Mowing and grounds upkeep	6,152	7,000	5,689	6,000
Soil and Other Materials	-	-	892	1,000
Roads and Improvements	-	-	266	2,500
Monuments	-	-	-	3,000
Administration/Legal/Audit	900	900	900	900
	7,052	11,000	9,999	17,400
Surplus of revenue over expenditures	\$ 4,643	\$ 200	\$ 2,467	\$ -

**TOWN OF MAHONE BAY
BAYVIEW CEMETERY
Operating Budget**

	2016/17	2017/18	2017/18	2017/18
	ACTUALS	BUDGET	BUDGET	BUDGET
Revenue				
Investment income	\$ 2,845	\$ 2,770	\$ 3,041	\$ 3,000
Grant from Town	5,000	4,000	4,000	3,400
Donations	-	-	-	-
Perpetual care	-	-	-	-
Annual upkeep	30	30	30	30
	\$ 7,875	\$ 6,800	\$ 7,071	\$ 6,430
Expenditures				
Improvements/Grounds Upkeep	\$ 658	\$ 2,500	\$ 208	\$ 2,500
Mowing	1,510	3,000	5,454	3,000
Administration/Legal/Audit	900	900	900	900
Mapping Project	-	-	1,246	-
	\$ 3,068	\$ 6,400	\$ 7,808	\$ 6,400
Surplus of revenue over expenditures	\$ 4,807	\$ 400	\$ (737)	\$ 30