

TOWN OF MAHONE BAY

2010/11

OPERATING BUDGETS

1. Assessment Roll Changes/Tax Rates (Page 1-2)
2. Status of Funds & Reserves (Page 3)
3. Town General Summary (Page 4)
4. Town Revenue (Page 5-7)
5. General Government Services (Page 8)
6. Police/By-law Enforcement & Corrections (Page 9)
7. Fire Protection (Page 10)
8. EMO/Building Inspection/Dog Control (Page 11)
9. Transportation Services (Page 12-13)
10. Environmental Health Services (Page 14)
11. Public Health Services (Page 15)
12. Environmental Development Services (Page 15)
13. Recreation & Cultural Services (Page 16)
14. Education (Page 17)
15. Fiscal Services (Page 17)
16. Capital Budgets & Reserves (Page 18-21)
17. Water Utility (Page 22-30)
18. Electric Light Utility (Page 31-32)
19. Cemetery(s) (Page 33)

**APPROVED
JUNE 30, 2010**

**TOWN OF MAHONE BAY
2010/11 BUDGET INFORMATION**

SCHEDULE A

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Calculation of Tax Rates

Estimated Expenditures	\$2,111,790
Less: Revenue Other than Tax Levy	\$438,099
Tax Levy	\$1,673,691

Tax Levy for Tax Rate Purposes	\$1,673,691
Total Net Taxable Assessment (from Schedule B)	\$110,901,400

NET Taxable Assessment for tax rate Purposes	\$110,901,400
General Tax Rate (3 divided by 4)	\$1.51
Commercial Rate	\$2.94
Residential Tax Rate	\$1.19
Seasonal Tax Rate	\$2.21

SCHEDULE B

Assessment Roll Summary

	Taxable Value as Shown on Roll	LESS: ASSESSMENT CAP	Changes plus or minus	LESS: Properties Subject to Special Tax Agreements Schedule C	LESS: Allowances or Losses on Appeal	SUBTOTAL	ADD Properties Whose Tax or Grant Varies With Tax Rate Schedule D	Net Taxable Assessment
		\$33,523,400						
RESIDENTIAL								
Residential Properties	\$104,573,500	(\$15,218,000)	(\$206,300)	\$0	(\$100,000)	\$89,049,200	\$0	\$89,049,200
Resource Property	\$1,677,100	(\$185,900)	\$0	\$0	\$0	\$1,491,200	\$0	\$1,491,200
Total Residential	\$106,250,600	(\$15,403,900)	(\$206,300)	\$0	(\$100,000)	\$90,540,400	\$0	\$90,540,400
COMMERCIAL								
Commercial Property	\$19,456,300	\$0	(\$322,300)	\$0	(\$100,000)	\$19,034,000	\$710,100	\$19,744,100
Commercial Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Occupancy	\$294,600	\$0	\$0	\$0	\$0	\$294,600	\$0	\$294,600
Total Commercial	\$19,750,900	\$0	(\$322,300)	\$0	(\$100,000)	\$19,328,600	\$710,100	\$20,038,700
Seasonal	\$0	\$0	\$322,300	\$0	\$0	\$322,300	0	\$322,300
TOTAL ASSESSMENT	\$126,001,500	(\$15,403,900)	(\$206,300)	\$0	(\$200,000)	\$110,191,300	\$710,100	\$110,901,400

**TOWN OF MAHONE BAY
2010/11 BUDGET INFORMATION**

SCHEDULE D

Grants in Lieu of taxes					
Owner	Assessment	Rate	Total		
Nova Scotia Licquor Commissi	\$624,000	\$2.94	\$18,346	12420	see below
Nova Scotia Licquor Commissi	\$0	\$2.94	\$0	12420	
Dept of Municipal Affairs (CN)	\$86,100 <i>has not changed for ye</i>	\$2.94	\$2,531	16289	
	\$710,100		\$20,877		

Residential Real	\$89,049,200	\$1.19	\$1,059,685	11110
Commercial Real	\$19,034,000	\$2.94	\$559,600	11121
Commercial Equipment	\$0	\$2.94	\$0	11121
Resource	\$1,491,200	\$1.19	\$17,745	11151
Business Occupancy	\$294,600	\$2.94	\$8,661	11410
Seasonal	\$322,300	\$2.21	\$7,123	11121
	\$110,901,400 Total inc GIL		\$1,673,691	
	\$110,901,400		\$1,673,691	

ASSESSMENT COMPARISON

	2009/10	2010/11	Difference	%
Residential	\$88,443,600	\$90,540,400	\$2,096,800	2.37%
Commercial	\$17,027,100	\$16,578,800	(\$448,300)	-2.63%
Seasonal	\$316,000	\$322,300	\$6,300	1.99%
	\$105,786,700	\$107,441,500	\$1,654,800	1.56%
Water Utility/ Electric Utility	912,600	3,459,900	\$2,547,300	279.13%
	\$106,699,300	\$110,901,400	\$4,202,100	3.94%

TAX RATE COMPARISON

	2009/10 Rates	2010/11 Eqv Rates	2010/11 Rates	Difference	%
Residential	\$1.18	\$1.15	\$1.19	\$0.04	3.48%
Commercial	\$2.83	\$2.91	\$2.94	\$0.03	1.03%
Seasonal	\$2.12	\$2.18	\$2.21	\$0.03	1.38%
	54,324	Residential \$9,054 1% = \$10,774	Commercial \$1,658 \$5,962	Seasonal \$32	Total \$10,744 \$16,736

TAX INCREASE - EFFECT ON TAXPAYERS

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
0%	\$1.19	\$2.94	\$1,077,431	\$596,244	\$1,673,675	\$0	\$1,673,675
1%	\$1.20	\$2.97	\$1,086,485	\$602,329	\$1,688,814	\$0	\$1,688,814
2%	\$1.21	\$3.00	\$1,095,539	\$608,413	\$1,703,952	\$0	\$1,703,952
3%	\$1.23	\$3.03	\$1,113,647	\$614,497	\$1,728,144	\$0	\$1,728,144
4%	\$1.24	\$3.06	\$1,122,701	\$620,581	\$1,743,282	\$0	\$1,743,282
5%	\$1.25	\$3.09	\$1,131,755	\$626,665	\$1,758,420	\$0	\$1,758,420
6%	\$1.26	\$3.12	\$1,140,809	\$632,749	\$1,773,558	\$0	\$1,773,558
7%	\$1.27	\$3.15	\$1,149,863	\$638,833	\$1,788,696	\$0	\$1,788,696
8%	\$1.29	\$3.18	\$1,167,971	\$644,918	\$1,812,889	\$0	\$1,812,889
9%	\$1.30	\$3.20	\$1,177,025	\$648,974	\$1,825,999	\$0	\$1,825,999
10%	\$1.31	\$3.23	\$1,186,079	\$655,058	\$1,841,137	\$0	\$1,841,137

COSTS DETERMINED BY TAX RATE

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	PER DIFFERENCE
TAX REDUCTIONS - SECTION 71				
WATER SYSTEM	2,635,500	\$2.94	\$77,484	\$77,484
Mahone Bay Centre	275,000	\$1.75	\$4,813	\$4,813
Trustees Charity Lodge	150,200	\$1.75	\$2,629	\$2,629
			\$84,926	\$84,926

TAXES PD BY TOWN & UTILITIES

ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	PER DIFFERENCE
TOURIST BUREAU	\$84,500	\$2.94	\$2,459	\$2,484 (\$25)
Water Utility - Aliant	121,200	\$2.94	\$600	\$3,563 N/A
Water Utility-Aliant Resource	8,600	\$1.19	\$100	\$102 N/A
Electric Utility	824,400	\$2.94	\$23,990	\$24,237 (\$247)
Mahone Bay Founders Society	150,900	\$2.94	\$4,391	\$4,436 (\$45)
			\$31,540	\$31,157 (\$317)

TAX EXEMPTION

NSPCI GRANT IN LIEU	48,300	\$2.94	\$1,064	\$1,420	(\$356)
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TAXES PAID OR REIMBURSED BY THE TOWN

Mahone Bay Founders Society	150,900
Vister Information Centre	84,500

Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/010	2010/11	2010/11	Balance March 31/11
Electric Light Operating Fund	274,842	14,072	30,000	258,914
Town Operating Fund	477,005	10,059	0	487,064
Water Operating Fund	(288,412)	1,522	0	(286,890)
Athletic & Cultural Trust	5,105	0	2,993	2,112
Capital Reserve	304,501	0	0	304,501
Bayview Cemetery	9,675	450	0	10,125
Park Cemetery Perpetual Care	66,359	150	0	66,509
Electric Depreciation Reserve	51,226	30,000	35,000	46,226
Equipment Reserve	201,731	71,594	102,250	171,075
Gas Tax Grant Reserve	0	78,802	0	78,802
Operating Reserve	135,064	10,000	0	145,064
Water Depreciation	55,341	37,000	77,411	14,930
	1,292,437	253,649	247,654	1,298,432

TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11	% Change Budget to Budget
Taxes	1,682,778	1,741,159	1,781,872	1,867,604	7.26%
Grants in Lieu of Taxes	25,148	21,664	21,480	20,877	-3.63%
Service Provided To Other Governments	79,645	79,275	83,248	83,000	4.70%
Sale of Services	4,452	4,650	5,562	4,150	-10.75%
Other Revenue From Own Sources	91,106	89,400	87,891	85,140	-4.77%
Unconditional Transfers From Other Governments	50,018	50,018	50,019	50,019	0.00%
Conditional Transfers From Provincial Government & Agencies	13,223	15,500	26,748	1,000	-93.55%
Total Revenue	1,946,371	2,001,666	2,056,820	2,111,790	5.50%
General Government Services	248,823	276,552	292,610	343,205	24.10%
Police Protection	263,710	271,648	267,543	267,930	-1.37%
Fire Protection	132,369	145,524	157,647	158,674	9.04%
Other Protection	10,213	12,400	9,844	21,925	76.81%
Transportation Services	270,703	295,648	252,707	296,425	0.26%
Environmental Health Services	204,325	230,813	214,510	252,248	9.29%
Public Health & Welfare Services	17,528	17,500	19,473	14,500	-17.14%
Environmental Development Services	75,864	103,521	100,598	84,191	-18.67%
Recreation, Cultural Services	49,608	51,362	51,514	55,201	7.47%
Education	296,712	310,246	310,248	327,442	5.54%
Total Expenditures	1,569,855	1,715,214	1,676,694	1,821,741	6.21%
Excess of Revenue Over Expenditures	376,516	286,452	380,126	290,049	
Debenture & Term Loan Principal Payment	(13,500)	(22,400)	(22,400)	(26,000)	16.07%
Trf to/from Own Agencies	-293,038	-264,052	-277,508	-264,049	0.00%
Change in Fund Position	69,978	0	80,218	0	
	Budget 2010/11				
Town General	2,111,790				
Electric Light	1,508,047				
Water Utility	435,811				
	4,055,648				

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ASSESSABLE PROPERTY					
11110	00-111-100 Residential Assessment	\$939,774	\$1,025,411	\$1,035,828	\$1,059,685
11121	00-111-210 Commercial Assessment	\$435,113	\$458,703	\$463,149	\$559,600
	00-111-220 Commercial - Seasonal Properties	\$0	\$6,699	\$6,699	\$7,123
11151	00-111-510 Resource- Assessable	\$19,082	\$18,224	\$17,068	\$17,745
		\$1,393,969	\$1,509,037	\$1,522,744	\$1,644,153
SPECIAL ASSESSMENTS					
11291	00-112-910 Sewer Annual Charges	\$105,649	\$105,000	\$109,920	\$109,000
11211	00-112-911 Garbage Annual Charges	\$39,784	\$39,000	\$41,139	\$41,000
		\$145,433	\$144,000	\$151,059	\$150,000
BUSINESS PROPERTY					
11410	00-114-100 Business Occupancy	\$51,363	\$27,326	\$30,613	\$8,661
11420	00-114-200 Based on Revenue (M.T. & T.)	\$11,520	\$10,005	\$10,005	\$9,726
11430	00-114-300 NS Power Inc. Grant	\$1,056	\$1,070	\$1,070	\$1,064
11431	00-114-310 NS Power Inc. (HST Rebate)	\$8,084	\$14,721	\$14,721	\$14,000
		\$72,023	\$53,122	\$56,409	\$33,451
OTHER TAXES					
11910	00-119-100 Deed Transfer Tax	\$71,353	\$35,000	\$51,660	\$40,000
11920	00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
		\$71,353	\$35,000	\$51,660	\$40,000
TOTAL TAXES		\$1,682,778	\$1,741,159	\$1,781,872	\$1,867,604
GRANTS IN LIEU OF TAXES					
12100	00-121-000 Grant in Lieu - Federal Government	\$2,760	\$0	\$0	\$0
PROVINCIAL GOVERNMENT					
12310	00-123-100 Dept of Municipal Affairs	\$2,359	\$2,437	\$2,437	\$2,531
PROVINCIAL GOVERNMENT AGENCIES					
12420	00-124-200 Liquor Commission	\$20,029	\$19,227	\$19,043	\$18,346
		\$20,029	\$19,227	\$19,043	\$18,346
TOTAL GRANTS IN LIEU OF TAXES		\$25,148	\$21,664	\$21,480	\$20,877

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
SERVICES PROVIDED TO OTHER GOVERNMENTS				
13100 00-131-000 Federal Government	\$0	\$0	\$0	\$0
PROVINCIAL GOVERNMENT				
13220 00-132-200 Protective Services	\$0	\$0	\$0	\$0
13230 00-132-300 Transportation Services	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
OTHER LOCAL GOVERNMENTS				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$78,220	\$77,850	\$83,248	\$83,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$1,425	\$1,425	\$0	\$0
	\$79,645	\$79,275	\$83,248	\$83,000
TOTAL SERVICE PROVIDED OTHER GOV'TS	\$79,645	\$79,275	\$83,248	\$83,000
SALES OF SERVICES				
14100 00-141-000 General Government	\$1,671	\$2,000	\$2,336	\$1,500
14300 00-143-000 Transportation Services	\$1,470	\$1,500	\$837	\$1,500
14400 00-144-000 Environmental Health Services (Compostainers)	\$641	\$300	\$1,459	\$300
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$670	\$850	\$930	\$850
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
TOTAL SALE OF SERVICES	\$4,452	\$4,650	\$5,562	\$4,150
FUNDS FROM OWN SOURCES				
15100 00-151-000 Licenses & Permits (Street Excavation, Building/Development)	\$11,704	\$10,000	\$6,783	\$8,000
15200 00-152-000 Fines	\$2,760	\$3,000	\$7,663	\$6,000
15300 00-153-000 Rentals - Aliant	\$2,500	\$2,500	\$2,500	\$2,500
15300 00-153-200 Rentals - TownHall	\$30,000	\$32,400	\$32,400	\$34,140
15500 00-155-000 Return on Investments	\$17,333	\$15,000	\$6,037	\$7,000
15600 00-156-000 Interest on Taxes	\$14,142	\$14,000	\$18,223	\$15,000
15700 00-157-000 Donations- Other	\$0	\$0	\$0	\$0
15720 00-157-200 Round Up Fund	\$8	\$0	\$25	\$0
15740 00-157-400 Donations - Fire Dept	\$10,520	\$10,000	\$11,310	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$2,139	\$2,500	\$2,950	\$2,500
TOTAL FUNDS FROM OWN SOURCES	\$91,106	\$89,400	\$87,891	\$85,140

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS						
16100	Federal Government		\$0	\$0	\$0	\$0
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	\$18	\$18	\$19	\$19
			\$50,018	\$50,018	\$50,019	\$50,019
TOTAL UNCONDITIONAL TRANSFERS			\$50,018	\$50,018	\$50,019	\$50,019
CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS						
FEDERAL GOVERNMENT						
17100	00-171-000	Federal Government(Gas Tax Rebate)	\$0	\$0	\$0	\$0
	00-171-270	Federal Government (Heritage Grants)	\$0	\$0	\$949	\$0
			\$0	\$0	\$949	\$0
PROVINCIAL GOVERNMENTS						
	00-175-100	General Government	\$0	\$0	\$0	\$0
17524	00-175-240	Protective Services (EMO Grant)	\$1,000	\$500	\$1,000	\$1,000
17531	00-175-300	Transportation Services	\$5,223	\$0	\$0	\$0
17562	00-175-620	Community Development	\$0	\$15,000	\$24,799	\$0
17571	00-175-710	Recreation	\$0	\$0	\$0	\$0
17573	00-176-730	Heritage Properties	\$7,000	\$0	\$0	\$0
			\$13,223	\$15,500	\$25,799	\$1,000
TOTAL CONDITIONAL TRANSFERS			\$13,223	\$15,500	\$26,748	\$1,000
LOCAL GOVERNMENTS						
19120	00-191-200	Surplus of Prior Year/ Operating Reserves	\$0	\$5,223	\$0	\$0
19130	00-191-300	Transfers-Capital Reserves	\$28,000	\$0	\$0	\$0
19140	00-191-400	Transfers-Equipment Reserve	\$37,228	\$3,486	\$3,486	\$0
19190	00-191-900	Other (Dividend E/Light)	\$0	\$0	\$0	\$0
19195	00-191-950	Other (Dividend Water)	\$0	\$0	\$0	\$0
TOTAL LOCAL GOVERNMENTS			\$65,228	\$8,709	\$3,486	\$0
Total Revenue			\$2,011,599	\$2,010,375	\$2,060,306	\$2,111,790

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
LEGISLATIVE						
21110	00-211-100	Mayor or Warden (60%)	\$6,451	\$7,200	\$6,723	\$7,440
21130	00-211-300	Council's Account (60%)	\$20,130	\$22,200	\$21,547	\$22,920
21140	00-211-400	Councillor's Expenses	\$1,413	\$2,000	\$1,759	\$2,000
21112	00-211-900	Mayor's Expenses	\$828	\$2,000	\$1,016	\$2,000
21190	00-211-950	Council Expenses	\$2,270	\$2,600	\$3,351	\$3,000
			\$31,092	\$36,000	\$34,396	\$37,360
ADMINISTRATIVE						
21211	00-212-110	Lights - Town Hall	\$4,185	\$4,550	\$4,389	\$4,500
21212	00-212-120	Repairs - Town Hall	\$9,021	\$7,500	\$7,543	\$6,500
21213	00-212-130	Custodial Supplies - Town Hall	\$1,278	\$1,400	\$1,127	\$1,400
21214	00-212-140	Insurance - Town Hall	\$2,627	\$2,793	\$2,793	\$2,952
21214	00-212-145	Insurance- Liability & Admin	\$2,918	\$3,015	\$3,012	\$2,258
21215	00-212-150	Fuel - Town Hall	\$5,440	\$7,000	\$5,867	\$6,500
21216	00-212-160	Janitor's Labor	\$4,800	\$5,000	\$5,610	\$6,000
21217	00-212-170	Water/Sewer/Gargabe Fees - Town Hall	\$1,091	\$1,660	\$1,356	\$1,660
21218	00-212-180	Town Legal (100%)	\$0	\$3,000	\$3,016	\$3,000
21219	00-212-190	Office Expences	\$6,876	\$7,200	\$9,778	\$7,500
21219	00-212-191	Postage/Courier Inc Lease	\$5,580	\$6,000	\$5,061	\$6,000
21219	00-212-192	PhotoCopier/ Fax Charges & Toner	\$4,050	\$4,500	\$4,734	\$4,700
21219	00-212-193	Computer Maintenance	\$3,272	\$4,000	\$5,603	\$4,000
21219	00-212-195	Telephone/Internet	\$6,359	\$7,000	\$8,131	\$7,000
21219	00-212-196	Answering Service	\$1,202	\$1,300	\$1,389	\$1,400
	00-212-199	Office Furnishings - Non Capital	\$0	\$0	\$15,027	\$0
			\$58,699	\$65,918	\$84,436	\$65,370
FINANCIAL MANAGEMENT						
21222	00-212-220	Auditors	\$9,615	\$10,000	\$8,127	\$10,000
21224	00-212-240	CAO & Assistants Salaries (Portion)	\$53,882	\$68,000	\$68,509	\$70,200
	00-212-243	Other Salaries - Town	\$0	\$0	\$0	\$0
21225	00-212-250	Advertising	\$1,884	\$2,000	\$1,297	\$2,000
			\$65,381	\$80,000	\$77,933	\$82,200
TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES						
21243	00-212-430	Tax Rebates on Cancellations-Sec 69	\$5,967	\$7,000	\$6,975	\$7,000
21243	00-212-435	Reduced Taxes Sec 71	\$21,823	\$23,555	\$23,312	\$84,926
21248	00-212-480	Trfs to Assessment Services	\$22,314	\$23,921	\$23,921	\$24,846
21910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$7,542	\$0	\$0	\$0
21920	00-219-200	Conventions /Mmberships/Travel Staff	\$1,947	\$4,000	\$2,044	\$4,000
21950	00219-500	Grants to Organizations	\$1,348	\$1,500	\$1,100	\$2,100
21960	00219-600	Grant to Fire Dept (Donations Received)	\$10,520	\$10,000	\$11,139	\$10,000
			\$71,461	\$69,976	\$68,491	\$132,872
DEBT CHARGES-GENERAL GOVERNMENT						
21711	00-217-110	Bank Charges	\$4,551	\$5,000	\$5,642	\$6,500
	00-219-997	Amortization - General Govt	\$0	\$0	\$0	\$0
			\$4,551	\$5,000	\$5,642	\$6,500
VALUATION ALLOWANCES-GENERAL GOVERNMENT						
21811	00-218-110	Allowance-Uncollectible Taxes (includes Sewer & Garbage)	\$6,193	\$3,000	\$6,686	\$1,000
OTHER GENERAL SERVICES						
21940	00-219-400	Intergovernmental Relations	\$0	\$0	\$0	\$0
21991	00-219-910	Employee Benefits	\$11,495	\$14,433	\$13,049	\$15,353
21996	00-219-960	Training Costs/Health & Safety (50%)	\$0	\$1,000	\$427	\$1,000
21998	00-219-980	Accrued Vacation Pay	(\$49)	\$1,225	\$1,550	\$1,550
			\$11,446	\$16,658	\$15,026	\$17,903
Department Totals			\$248,823	\$276,552	\$292,610	\$343,205

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 PROTECTIVE SERVICES

	Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
POLICE PROTECTION				
22100 00-221-000 Policing-RCMP	\$237,022	\$244,133	\$240,628	\$244,531
00-221-050 Maint of Police Office	\$0	\$0	\$0	\$500
22100 00-221-300 Crime Prevention	\$26	\$200	\$0	\$200
	<u>\$237,048</u>	<u>\$244,333</u>	<u>\$240,628</u>	<u>\$245,231</u>
LAW ENFORCEMENT				
22200 00-222-000 Prosecuting Attorney	\$2,315	\$2,000	\$1,600	\$2,000
22220 00-222-200 Trf to Correctional Services	\$24,347	\$25,315	\$25,315	\$20,699
22290 00-222-900 Bylaw Enforcement Officer	\$0	\$0	\$0	\$0
	<u>\$26,662</u>	<u>\$27,315</u>	<u>\$26,915</u>	<u>\$22,699</u>
Department Total	<u>\$263,710</u>	<u>\$271,648</u>	<u>\$267,543</u>	<u>\$267,930</u>

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

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ADMINISTRATION						
22411	00-224-110	Telephone	\$1,148	\$1,400	\$1,372	\$1,450
22412	00-224-120	Convention & Banquets	\$0	\$1,000	\$0	\$1,000
22413	00-224-130	Insurance - Firefighters	\$2,224	\$2,225	\$2,626	\$2,225
22414	00-224-140	Liability Insurance	\$1,877	\$1,908	\$1,908	\$2,098
			\$5,249	\$6,533	\$5,906	\$6,773
FIRE FIGHTING FORCE						
22421	00-224-210	Honourarium	\$10,000	\$10,000	\$10,000	\$10,000
22430	00-224-300	Fire Alarm System	\$3,902	\$4,300	\$4,752	\$5,000
22450	00-224-500	Water Supply & Hydrants	\$66,705	\$57,408	\$57,408	\$63,560
			\$80,607	\$71,708	\$72,160	\$78,560
TRAINING						
22461	00-224-610	Fire Fighter's School	\$1,698	\$4,000	\$3,702	\$4,000
			\$1,698	\$4,000	\$3,702	\$4,000
FIRE STATION & BUILDINGS						
22471	00-224-710	Insurance	\$1,337	\$1,373	\$1,373	\$1,468
22472	00-224-720	Repairs	\$271	\$3,500	\$0	\$3,500
22473	00-224-730	Fuel	\$7,577	\$10,000	\$6,464	\$9,000
22474	00-224-740	Lights	\$5,038	\$5,331	\$6,807	\$7,000
22475	00-224-750	Water	\$719	\$1,222	\$1,154	\$1,250
22476	00-224-760	Janitor Supplies	\$1,210	\$1,400	\$826	\$1,400
			\$16,152	\$22,826	\$16,624	\$23,618
FIRE FIGHTING EQUIPMENT						
22481	00-224-810	Vehicles	\$5,513	\$10,000	\$13,799	\$11,000
22482	00-224-820	Hose & Couplings	\$98	\$0	\$394	\$0
22483	00-224-830	Uniforms	\$0	\$1,000	\$0	\$1,000
22484	00-224-840	Fire Wells	\$0	\$0	\$0	\$0
22485	00-224-850	Insurance	\$7,934	\$8,937	\$8,725	\$9,731
22486	00-224-860	Other Equipment	\$13,325	\$14,000	\$29,275	\$15,000
22487	00-224-870	Recharging	\$0	\$2,000	\$2,575	\$2,500
22488	00-224-880	Radio Repairs & Licenses	\$1,069	\$2,000	\$1,069	\$2,000
22489	00-224-890	Others Expenses	\$724	\$0	\$111	\$0
			\$28,663	\$37,937	\$55,948	\$41,231
PROTECTIVE SERVICES - DEBT CHARGES						
22490	00-224-900	FD-Debt Chgs-Interest	\$0	\$2,520	\$3,307	\$4,492
	00-226-100	Amortization- Fire Service	\$0	\$0	\$0	\$0
			\$0	\$2,520	\$3,307	\$4,492
Department Totals			\$132,369	\$145,524	\$157,647	\$158,674

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

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
EMERGENCY MEASURES						
22500	00-225-000	Emergency Measures (REMO)	\$1,460	\$3,200	\$1,436	\$3,000
	00-225-100	Assistant Emergency Coordinator	\$0	\$0	\$0	\$2,400
			\$1,460	\$3,200	\$1,436	\$5,400
OTHER PROTECTION SERVICES						
22920	00-229-200	Building Inspectors	\$8,527	\$8,800	\$8,307	\$16,225
22930	00-229-300	Animal & Pest Control	\$226	\$400	\$101	\$300
			\$8,753	\$9,200	\$8,408	\$16,525
Department Totals			\$10,213	\$12,400	\$9,844	\$21,925

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 TRANSPORTATION SERVICES

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ADMINISTRATION						
23111	00-231-110	Employee Benefits (25%)	\$14,025	\$18,041	\$15,923	\$19,192
23111	00-231-111	PW Administration Salaries	\$22,611	\$23,260	\$23,589	\$24,750
23111	00-231-112	Travel Director of Operations	\$1,534	\$1,800	\$1,300	\$1,500
23111	00-231-113	Telephone- PW Dept	\$1,061	\$1,300	\$1,347	\$1,400
23111	00-231-114	Office Supplies/Memberships	\$299	\$400	\$26	\$400
23180	00-231-120	Liability Insurance	\$4,829	\$4,796	\$5,045	\$5,246
			\$44,359	\$49,597	\$47,230	\$52,488
GENERAL EQUIPMENT						
	00-231-211	Gas & Oil (Skid Steer)	\$1,139	\$1,500	\$1,431	\$1,500
	00-231-212	Insurance (Skid Steer)	\$380	\$385	\$385	\$370
	00-231-213	Repairs (Skid Steer)	\$2,583	\$3,000	\$2,386	\$3,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$2,146	\$3,000	\$1,687	\$3,000
231312	00-231-312	Insurance (5 Ton Truck)	\$1,550	\$1,565	\$1,565	\$1,478
231313	00-231-313	Repairs (5 Ton Truck)	\$4,300	\$5,000	\$3,046	\$5,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$1,376	\$1,500	\$1,122	\$1,500
231332	00-231-332	Insurance (1 Ton Truck)	\$882	\$895	\$895	\$819
231333	00-231-333	Repairs (1 Ton Truck)	\$5,670	\$6,000	\$7,135	\$7,000
231341	00-231-341	Gas & Oil (Loader)	\$1,198	\$2,500	\$959	\$1,500
231342	00-231-342	Insurance (Loader)	\$408	\$412	\$412	\$398
231343	00-231-343	Repairs (Loader)	\$1,810	\$5,000	\$357	\$4,500
231351	00-231-351	Repairs Ford Tractor	\$62	\$750	\$182	\$1,000
			\$23,504	\$31,507	\$21,562	\$31,065
SMALL TOOLS						
23140	00-231-400	SmallTools & Equipment	\$368	\$1,000	\$877	\$1,000
WORKSHOPS, YARDS & OTHER BUILDINGS						
23151	00-231-510	P. W. Building - Lights	\$1,423	\$1,506	\$1,449	\$1,500
23152	00-231-520	P. W. Building - Fuel	\$1,440	\$2,000	\$1,313	\$1,800
23153	00-231-530	P. W. Building - Telephone	\$172	\$0	\$229	\$250
23154	00-231-540	P. W. Building - Insurance	\$1,214	\$712	\$712	\$746
23155	00-231-550	Shed - Oakland Lake+PW Build	\$287	\$1,000	\$243	\$1,000
23156	00-231-560	Shed - Salt Storage	\$0	\$539	\$539	\$1,000
			\$4,536	\$5,757	\$4,485	\$6,296
OTHER						
23190	00-231-910	Staff Training	\$0	\$750	\$0	\$750
23190	00-231-900	Other - Safety Clothing	\$577	\$1,000	\$614	\$1,000
			\$577	\$1,750	\$614	\$1,750

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 TRANSPORTATION SERVICES

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ROADS & STREETS						
23231	00-232-310	Salaries	\$39,856	\$41,740	\$39,901	\$44,341
23233	00-232-330	Chloride & Cartage	\$0	\$500	\$0	\$500
23234	00-232-340	Salt & Cartage	\$22,994	\$23,000	\$16,634	\$23,000
23235	00-232-350	Sand & Gravel	\$2,451	\$3,000	\$1,975	\$3,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$63,324	\$45,000	\$46,282	\$45,000
23239	00-232-390	Patching Streets - Other	\$5,736	\$6,000	\$3,150	\$6,000
232391	00-232-391	General Supplies & Expense	\$830	\$1,500	\$1,354	\$1,500
232392	00-232-392	Culverts & Ditching	\$0	\$3,000	\$0	\$3,000
232395	00-232-395	Rentals	\$1,443	\$9,000	\$971	\$8,000
232396	00-232-396	Street Cleaning	\$0	\$1,000	\$0	\$0
			\$136,634	\$133,740	\$110,267	\$134,341
STREET LIGHTING						
23250	00-232-500	Street Lighting	\$52,466	\$55,514	\$55,693	\$58,000
TRAFFIC SERVICE						
23261	00-232-610	Street Signs	\$1,113	\$2,000	\$2,396	\$2,000
23262	00-232-620	Painting Lines	\$4,442	\$5,000	\$3,965	\$4,000
23263	00-232-630	Maintenance to Crossings	\$0	\$0	\$0	\$0
23264	00-232-640	Engineering Services	\$132	\$0	\$420	\$1,000
			\$5,687	\$7,000	\$6,781	\$7,000
PUBLIC TRANSIT						
23510	00-235-100	Public Transit	\$0	\$5,223	\$0	\$0
DEBT CHARGES - TRANS SERV						
23721	00-237-210	Debenture Interest PW	\$2,572	\$4,560	\$5,198	\$4,485
	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
			\$2,572	\$4,560	\$5,198	\$4,485
Department Totals			\$270,703	\$295,648	\$252,707	\$296,425

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

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11	
SEWAGE COLLECTION SYSTEM						
24221	00-242-210	Salaries	\$18,246	\$20,370	\$20,402	\$21,032
24211	00-242-211	SWR - Administration	\$5,025	\$5,170	\$5,176	\$5,500
24223	00-242-230	Material Expense	\$7,527	\$15,000	\$23,882	\$20,000
	00-242-233	Scada Data Lines	\$0	\$2,000	\$1,055	\$1,500
	00-242-235	Monitoring/Testing Fees	\$0	\$2,100	\$442	\$1,500
24224	00-242-240	Sewer Cleaning Fees	\$3,417	\$8,500	\$2,093	\$6,500
24225	00-242-250	Electricity	\$44,298	\$46,872	\$51,562	\$52,100
	00-242-255	Chemicals-Chlorine	\$3,171	\$2,000	\$3,386	\$7,000
24226	00-242-260	Insurance	\$843	\$870	\$3,612	\$983
	00-242-270	Training Costs - SWR	\$0	\$1,500	\$0	\$1,000
	00-242-280	Engineering	\$0	\$0	\$0	\$3,000
			\$82,527	\$104,382	\$111,610	\$120,115
GARBAGE & WASTE DISPOSAL						
24323	00-243-230	Trucking Costs	\$52,393	\$54,740	\$60,170	\$57,500
24324	00-243-240	Public Area Waste Collection/Disposal	\$4,367	\$4,600	\$2,793	\$4,600
			\$56,760	\$59,340	\$62,963	\$62,100
MUNICIPAL SOLID WASTE SITE						
24331	00-243-310	Solid Waste Contract (Operating)	\$62,171	\$64,160	\$36,531	\$66,760
			\$62,171	\$64,160	\$36,531	\$66,760
DEBT CHARGES-ENVIRN HEALTH						
24721	00-247-210	Debenture Interest - S&G	\$2,867	\$2,931	\$3,406	\$3,273
	00-248-120	Amortization -S&G	\$0	\$0	\$0	\$0
			\$2,867	\$2,931	\$3,406	\$3,273
Department Totals			\$204,325	\$230,813	\$214,510	\$252,248

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

	Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
HOUSING				
25100 00-251-100 Cemeterys - Operating Grant	\$7,500	\$7,500	\$9,000	\$9,000
25310 00-253-100 Deficit-Regional Housing	\$10,028	\$10,000	\$10,473	\$5,500
	\$17,528	\$17,500	\$19,473	\$14,500
Debt Charges - Public Health Services				
00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Total	\$17,528	\$17,500	\$19,473	\$14,500

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

	Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ENVIRONMENTAL PLANNING & ZONING				
26120 00261-400 Regional Planning	\$36,702	\$37,506	\$37,506	\$37,506
26120 00-261-100 Sustainability Project	\$152	\$21,000	\$16,876	\$0
26120 00-261-200 Engineering Services	\$2,942	\$3,000	\$10,239	\$5,000
26120 00-261-300 Legal Services/ Advertising	\$7,492	\$7,500	\$4,228	\$6,000
	\$47,288	\$69,006	\$68,849	\$48,506
COMMUNITY DEVELOPMENT				
26250 00-262-500 Regional Development Agency	\$2,640	\$3,175	\$3,175	\$3,325
00-262-900 Economic Development Other	\$1,050	\$1,500	\$1,085	\$2,000
	\$3,690	\$4,675	\$4,260	\$5,325
OTHER ENVIRONMENTAL SERVICES				
26910 00-262-400 Public Comfort Stations	\$14,595	\$16,000	\$14,855	\$16,000
26240 00-262-450 Community Beautification	\$2,226	\$2,500	\$3,053	\$3,000
26910 00-269-100 Tourism	\$6,378	\$9,040	\$7,612	\$9,060
26920 00-269-200 Public Receptions	\$200	\$300	\$248	\$300
26990 00-269-920 Wharf Expenses	\$1,487	\$2,000	\$1,721	\$2,000
	\$24,886	\$29,840	\$27,489	\$30,360
Debt Charges - Environmental Development Services				
00-267-000 Interest on Debt-ED	\$0	\$0	\$0	\$0
00-269-000 Amortization - ED	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals	\$75,864	\$103,521	\$100,598	\$84,191

NOTE: TWO TOTALS ON THIS PAGE

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

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
ADMINISTRATION						
27110	00-271-111	Rec Administration Salaries	\$2,512	\$2,580	\$2,588	\$2,750
			\$2,512	\$2,580	\$2,588	\$2,750
PROGRAMS & SERVICES						
27190	00-271-910	Community Grant Program	\$1,540	\$2,500	\$2,000	\$1,850
27190	00-271-920	Special Projects	\$669	\$750	\$677	\$750
27190	00-271-930	Department Sponsored Programing	\$0	\$0	\$0	\$0
27190	00-271-940	Summer Programs	\$0	\$0	\$0	\$0
27190	00-271-950	Program Development	\$0	\$0	\$0	\$0
27190	00-271-960	Professional Development	\$70	\$200	\$0	\$200
			\$2,279	\$3,450	\$2,677	\$2,800
PARKS PLAYGROUNDS FIELDS						
27180	00-271-800	Parks Fields Playgrounds	\$2,234	\$5,600	\$4,278	\$5,500
27180	00-271-810	Insurance	\$577	\$592	\$592	\$586
27180	00-271-820	Labour	\$11,267	\$11,540	\$11,876	\$12,200
27180	00-271-830	Travel/Mileage	\$1,511	\$2,000	\$2,045	\$2,100
27130	00-271-935	Swimming Pool Operation	\$9,809	\$11,000	\$9,336	\$9,500
			\$25,398	\$30,732	\$28,127	\$29,886
CULTURAL BUILDINGS & FACILITIES						
27252	00-272-520	SouthShore Regional Library	\$5,056	\$5,200	\$9,153	\$5,665
27270	00-272-700	Heritage Properties	\$7,000	\$0	\$0	\$1,000
27275	00-272-750	Founders Museum	\$6,404	\$6,900	\$6,987	\$7,100
27280	00-272-800	Field of Honour	\$0	\$500	\$1,245	\$0
27290	00-272-900	Bandstand Maintenance	\$959	\$2,000	\$737	\$6,000
			\$19,419	\$14,600	\$18,122	\$19,765
DEBT CHGS- RECREATION & CULTURAL SERVICES						
	00-277-000	Interest on Debt- R&C	\$0	\$0	\$0	\$0
	00-279-970	Amortization-R&C	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals			\$49,608	\$51,362	\$51,514	\$55,201

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 EDUCATION

			Actual	Budget	Actual	Budget
			2008/09	2009/10	2009/10	2010/11
EDUCATION						
EDUCATION						
28811	00-288-110	Education - Mandatory Contribution	\$296,712	\$310,246	\$310,248	\$327,442

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 FISCAL SERVICES

			Actual	Budget	Actual	Budget
			2008/09	2009/10	2009/10	2010/11
FISCAL SERVICES						
DEBT CHARGES						
28131	00-281-310	Principal Installments or Sinking Fund Reg.	\$13,500	\$22,400	\$22,400	\$26,000
			<u>\$13,500</u>	<u>\$22,400</u>	<u>\$22,400</u>	<u>\$26,000</u>
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS						
28221	00-282-210	Special Reserve Fund - Capital	\$0	\$0	\$55,000	\$0
28222	00-282-220	Special Reserve Fund-Equipment	\$74,080	\$61,000	\$67,153	\$71,594
28223	00-282-230	Special Reserve Fund-Operating	\$27,223	\$63,540	\$63,540	\$10,000
28223	00-282-235	Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
28224	00-282-240	General Capital Fund (from Revenue)	\$256,963	\$148,221	\$95,301	\$182,455
			<u>\$358,266</u>	<u>\$272,761</u>	<u>\$280,994</u>	<u>\$264,049</u>
Department Totals			<u>\$371,766</u>	<u>\$295,161</u>	<u>\$303,394</u>	<u>\$290,049</u>

NOTE 2 TOTALS ON THIS PAGE

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2010/11**

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Garbage Fees	41,000
Deed transfer tax	40,000
Sewer Fees	109,000
Tax Rate	24,825
Net Revenue Available	214,825

Town of Mahone Bay Capital Budget Considerations

	BUDGET
Debt Charges 2009/10	32,370
Town Hall Roof	30,000
Town Hall Boiler Replacemnt/Roof Insulation	12,400
Council Chambers Video Conferencing Equip	6,860
Fire Dept Retrofit	10,800
Fire Dept BA Gear	25,000
Playground Equipment	20,000
Recapping Fauxburg (Main to Pleasant)	38,000
Recapping Spruce St (Pleasant to Maple)	9,500
Pave Edgewater Street (Town Line to Churches)	150,000
Pave Main Street (Town Line to Mahone Insuranc	85,000
Wharf Repairs	200,000
Sewage Treatment Automatic Contol	28,000
Public Works/ Fire Building Detailed Design	50,000
New Mower/Tractor	17,250
Cul to Sac - Fairmount	9,000
Replace 1 Ton Truck	75,000
Cycle Bar Mower	5,000
Controls for Lift Station	5,000
Council _Laptops	10,000
Visiter Information Centre	7,500
Solid Waste Capital	32,125
Total Capital Projects 2009/10	826,435

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2010/11**

Federal Grant -Wharf	-100,000
Capital Borrowing	-217,500
Internal Capital Borrowing	-50,000
Capital Contributions SNSMR	-3,430
Capital Grant -Health&Promotion	-4,500
Capital Grants PCAP	-117,500
Capital Reserve	0
Donations Lions Club	-7,800
Emergency Services Fund	-15,000
Electric Light Dividend	0
Eco Nova Scotia	-26,000
Equipment Reserve/ Fire Dept	-10,000
Equipment Reserve/Other	-92,250
Operating Reserve	0
Operating Surplus	0
Net Capital/Revenue	182,455
NET Capita/2008/09 including Debt Charges	214,825
Unallocated Funds	0
 Transfer to Equipment Reserves for 2010/11	
Reserve for Wharf Repairs	2,500
Playground Equipment Reserve	2,500
Fire Fighting Equipment	26,000
General Equipment Reserve	15,000
Total Trf to Equip Reserve 2008/09	46,000
 Transfer to Operating Reserve for 2010/11	
Sewerage Treatment Plant Sludge Removal	10,000
	10,000
Total TOWN CAPITAL 2010/11 Gross	882,435
Total TOWN CAPITAL 2010/11 Net	270,825
 Other Capital Consideration	
Building At Govt Wharf	80,000
TOTAL	80,000
Ideal interest rates, we pay 1.75% at BMO	

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2010/11**

Water Principal Debt Charges 48,333

Water Utility 2010/11	BUDGET
Land Purchase Watershed	30,000
Intake Screen - Pumphouse	3,000
Hydrant Replacements	0
WTP Improvements	26,155
HMI Interface Touch Screen for Water Plant	6,000
New Water Meters	3,000
Gate Valve Replacement Main/Clearway	4,000
Total	<u>72,155</u>

TOTAL WATER CAPITAL 2010/11 **120,488**

Financing of Water Projects	
Depreciation Funds	(77,411)
Build Canada Fund	0
ECO- NOVA SCOTIA	(13,077)
Infrastructure Grant	0
Other Grant	0
Capital Loan	(30,000)
Total Financing	<u>(120,488)</u>
Net Capital from Revenue	<u>0</u>

Note: Depreciation Funds also used for Principal Debt Charges

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2010/11**

Electric Utility	Budget
New Meters	6,000
Replace Defective Cutouts	2,000
Transformers	7,000
New Street Lights	33,000
Pond Street , Pole ,Line Realignment New Service	17,500
712 Main Street Replace 2 Poles	8,500
Eastlink -Pole Anchors	2,500
Line Truck	250,000
Utility Truck (Carry Over from 2009/10)	15,000
Total Capital for 2010/11	341,500

Electric Utility - Capital Funding Sources

	Budget
Capital Contribution	2,500
Eco-Nova Scotia Grant	16,839
Depreciation Funds	35,000
Capital Loan	250,000
Electric Surplus	30,000
	334,339
Net: Capital/Revenue	7,161

Other Possible Capital Work

Post Office - 3 Phase Power	22,000
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TOWN OF MAHONE BAY
WATER UTILITY
SUMMARY of REVENUE & EXPENDITURES

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
OPERATING REVENUE					
11000	Metered Sales	\$182,765	\$288,769	\$279,076	\$320,000
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$67,105	\$57,408	\$57,808	\$63,560
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	\$2,812	\$2,500	\$3,840	\$3,500
		\$254,122	\$350,117	\$342,164	\$388,500
OPERATING EXPENDITURE					
21000	Source of Supply	\$453	\$2,000	\$0	\$1,000
22000	Pumping	\$15,582	\$18,617	\$14,315	\$15,059
23000	Water Treatment	\$95,591	\$104,727	\$115,856	\$118,434
24000	Tranmission & Distribution	\$51,300	\$66,700	\$56,737	\$67,178
25000	Administration & General	\$75,901	\$91,764	\$86,688	\$98,807
26000	Depreciation	\$62,725	\$66,936	\$35,563	\$37,000
27000	Taxes	\$580	\$700	\$631	\$1,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		\$302,132	\$351,444	\$309,790	\$338,478
	OPERATING PROFIT	(\$48,010)	(\$1,327)	\$32,374	\$50,022
18000	Non- Operating Revenue	\$673	\$45,500	\$21,432	\$48,833
29000	Non-Operating Expenditures	\$56,473	\$91,500	\$92,576	\$97,333
	Excess of Revenue Over Expenditur	(\$103,810)	(\$47,327)	(\$38,770)	\$1,522

TOWN OF MAHONE BAY
WATER UTILITY
STATEMENT OF OPERATING REVENUE

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
11000	METERED SALES				
11100	10-211-100 Residential	\$117,934	\$186,336	\$184,047	\$210,000
11200	10-211-200 Commercial	\$64,831	\$102,433	\$95,029	\$110,000
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		\$182,765	\$288,769	\$279,076	\$320,000
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		\$0	\$0	\$0	\$0
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$67,105	\$57,408	\$57,808	\$63,560
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		\$67,105	\$57,408	\$57,808	\$63,560
14000	10-214-000 SPRINKLER SERVICE	\$1,440	\$1,440	\$1,440	\$1,440
15000	SALES TO OTHER UTILITIES	\$0	\$0	\$0	\$0
16000	FORFEITED DISCOUNTS	\$0	\$0	\$0	\$0
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$2,812	\$2,500	\$3,840	\$3,500
17200	Rent	\$0	\$0	\$0	\$0
		\$2,812	\$2,500	\$3,840	\$3,500
	TOTAL	\$254,122	\$350,117	\$342,164	\$388,500

TOWN OF MAHONE BAY
 WATER UTILITY
 18000 NON-OPERATING REVENUE

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$673	\$500	\$823	\$500
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$0	\$0	\$0	\$0
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$0	\$45,000	\$20,000	\$48,333
18900	10-218-900 Other	\$0	\$0	\$609	\$0
		\$673	\$45,500	\$21,432	\$48,833
	TOTAL REVENUE	\$254,795	\$395,617	\$363,596	\$437,333

TOWN OF MAHONE BAY
WATER UTILITY
21000 SOURCE OF SUPPLY

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
21100	10-211-150	SUPERVISION & ENGINEERING	\$453	\$0	\$0	\$0
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENSES	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0	\$0	\$0	
21420	10-214-200	Intakes	\$0	\$2,000	\$0	\$1,000
21430		Wells & Springs	\$0	\$0	\$0	
21440		Other	\$0	\$0	\$0	
			\$0	\$2,000	\$0	\$1,000
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$453	\$2,000	\$0	\$1,000

TOWN OF MAHONE BAY
 WATER UTILITY
 22000 PUMPING

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
22100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
22200	10-222-200 OPERATING LABOR	\$2,690	\$2,950	\$2,952	\$3,059
22300	10-222-300 FUEL	\$0	\$0	\$0	\$0
22400	10-222-400 POWER PURCHASED	\$10,684	\$11,667	\$10,304	\$10,500
22500	MAINTENANCE OF PLANT				
22510	10-222-510 Structures & Improvements	\$0	\$2,000	\$49	\$500
22520	10-222-520 Pumping Equipment	\$2,208	\$2,000	\$1,010	\$1,000
		\$2,208	\$4,000	\$1,059	\$1,500
22600	RENTS	\$0	\$0	\$0	\$0
22900	10-222-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$15,582	\$18,617	\$14,315	\$15,059

TOWN OF MAHONE BAY
WATER UTILITY
23000 WATER TREATMENT

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
10-241-100	WTR - Administration Salaries	\$10,049	\$10,340	\$10,352	\$11,000
		\$10,049	\$10,340	\$10,352	\$11,000
23200	10-223-200 OPERATING LABOR	\$9,657	\$11,790	\$11,808	\$12,234
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$35,603	\$35,000	\$35,141	\$35,000
23390	10-223-390 Water Testing Fees	\$14,689	\$15,000	\$14,084	\$15,000
		\$50,292	\$50,000	\$49,225	\$50,000
23400	MAINTENCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,139	\$2,000	\$1,109	\$1,500
23410	10-223-415 Fuel & Electricity	\$23,246	\$24,597	\$30,758	\$31,100
	10-223-418 Internet/ Scada	\$0	\$1,000	\$467	\$600
23420	10-223-420 Treatment - Equipment	\$1,208	\$5,000	\$12,137	\$12,000
		\$25,593	\$32,597	\$44,471	\$45,200
23500	RENT	\$0	\$0	\$0	\$0
23900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$95,591	\$104,727	\$115,856	\$118,434

TOWN OF MAHONE BAY
WATER UTILITY
24000 TRANSMISSION & DISTRIBUTION

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
24100	10-224-100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
24200		MAPS & RECORDS	\$0	\$0	\$0	\$0
24300		OPERATION LABOR				
24310	10-224-310	Mains	\$40,353	\$44,200	\$44,895	\$45,878
			\$40,353	\$44,200	\$44,895	\$45,878
24400		MAINTENANCE OF PLANTS				
24410	10-224-410	Reservoirs	\$142	\$500	\$182	\$500
	10-224-415	Storage Building	\$0	\$0	\$0	\$2,000
24420	10-224-420	Structures & Improvements	\$0	\$2,000	\$93	\$1,500
24430	10-224-430	Distribution Mains	\$830	\$5,000	\$3,386	\$5,000
24430	10-224-435	Transmission Mains	\$423	\$3,000	\$0	\$1,000
24440	10-224-491	Services	\$1,862	\$2,000	\$1,615	\$1,500
24440	10-224-492	Meters	\$0	\$500	\$0	\$800
24440	10-224-493	Hydrants	\$19	\$1,000	\$0	\$500
			\$3,276	\$14,000	\$5,276	\$12,800
24500	10-224-500	RENT	\$0	\$0	\$0	\$0
24600	10-224-600	STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700	TRANSPORTATION	\$6,853	\$7,000	\$5,336	\$7,000
24800	10-224-800	SHOP EXPENSES	\$818	\$1,500	\$1,230	\$1,500
24900	10-224-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$51,300	\$66,700	\$56,737	\$67,178

TOWN OF MAHONE BAY
WATER UTILITY
5000 ADMINISTRATION & GENERAL

		Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
25100	CONSUMER ACCOUNTING & COLLECTING				
25110	10-225-100 Supervision	\$0	\$0	\$0	\$0
25120	10-225-120 Meter Reading	\$0	\$0	\$0	\$0
25130	10-225-130 Billing & Accounting	\$0	\$0	\$0	\$0
25140	10-225-140 Collection	\$0	\$0	\$0	\$0
25150	10-225-150 Uncollectible Accounts	\$815	\$1,500	\$1,816	\$1,500
25190	10-225-190 Other	\$0	\$0	\$0	\$0
		\$815	\$1,500	\$1,816	\$1,500
25200	SALARIES				
25220	10-225-220 Allocated	\$30,895	\$38,820	\$36,583	\$42,400
25290	10-225-290 Officers & Executives	\$4,732	\$4,900	\$5,042	\$5,060
		\$35,627	\$43,720	\$41,625	\$47,460
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%	\$834	\$3,500	\$1,914	\$2,500
25330	10-225-330 General Office	\$844	\$1,000	\$183	\$500
25340	10-225-340 Allocated Office Expenses	\$9,000	\$10,200	\$10,200	\$10,800
25330	10-225-350 Advertising	\$527	\$600	\$234	\$500
25330	10-225-360 Mileage Water Staff	\$1,725	\$2,500	\$1,993	\$2,000
25330	10-225-370 Telephone/Internet	\$4,057	\$2,500	\$3,775	\$4,000
25330	10-225-380 Employee Benefits	\$11,908	\$14,544	\$12,708	\$15,353
		\$28,895	\$34,844	\$31,007	\$35,653
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$3,686	\$4,500	\$4,500	\$4,500
25420	10-225-420 Legal	\$1,081	\$1,000	\$0	\$1,000
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		\$4,767	\$5,500	\$4,500	\$5,500
25500	10-225-500 REGULATORY EXPENSES	\$911	\$1,200	\$750	\$900
25600	10-225-600 INSURANCE	\$4,886	\$5,000	\$6,990	\$7,794
25700	10-225-700 RENTS OF GENERAL PROPERTY	\$0	\$0	\$0	\$0
25800	10-225-800 MAINTENCE OF GENERAL PROPE	\$0	\$0	\$0	\$0
25900	10-225-900 OTHER (H.S.T.)	\$0	\$0	\$0	\$0
	TOTAL	\$75,901	\$91,764	\$86,688	\$98,807
26000	10-226-000 DEPRECIATION	\$62,725	\$66,936	\$35,563	\$37,000
27000	10-227-000 TAXES	\$580	\$700	\$0	\$1,000

TOWN OF MAHONE BAY
WATER UTILITY
29000 NON-OPERATING EXPENDITURES

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
29100		REDEMPTION OF LONG TERM DEBT				
29110	10-229-110	Principal	\$18,500	\$45,000	\$45,000	\$48,333
29120	10-229-120	Sinking Fund	\$0	\$0	\$0	\$0
			\$18,500	\$45,000	\$45,000	\$48,333
29200	10-229-200	INTEREST ON LONG TERM DEBT	\$27,627	\$42,000	\$42,616	\$40,800
29300		OTHER INTEREST				
29320	10-229-300	Non-Oper.-Other Interest	\$178	\$0	\$0	\$200
29310	10-293-100	Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200	Short Term Borrowing	\$10,168	\$4,500	\$4,960	\$8,000
29330	10-293-300	Interfund	\$0	\$0	\$0	\$0
			\$10,346	\$4,500	\$4,960	\$8,200
29400	10-229-400	CAPITAL EXPENDITURES OUT OF REVENUE	\$0	\$0	\$0	\$0
29900	10-229-900	OTHER	\$0	\$0	\$0	\$0
TOTAL			\$56,473	\$91,500	\$92,576	\$97,333

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

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
501	20-501-000	Domestic Service-Sales	\$642,805	\$680,152	\$663,274	\$666,723
502	20-502-000	Commercial Service-Sales	\$48,372	\$51,182	\$49,731	\$49,990
504	20-504-000	Industrial Power-Sales	\$663,323	\$701,862	\$701,013	\$704,658
505	20-505-000	Street Lighting	\$57,394	\$60,729	\$61,357	\$61,676
510	20-510-000	Misc Revenue (Conn Charges)	\$7,123	\$5,000	\$5,690	\$5,000
510	20-510-100	Electrical Wiring Permit Fees	\$3,961	\$3,000	\$2,974	\$3,000
511	20-511-000	Interest on Overdue Accounts	\$6,333	\$5,000	\$5,699	\$5,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$2,429	\$2,000	\$271	\$0
530	20-530-000	Non-Operating Revenue				
		Other	\$16,335	\$12,000	\$13,687	\$12,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
		TOTAL REVENUE	\$1,448,075	\$1,520,925	\$1,503,696	\$1,508,047

611	20-611-000	Power Purchased	\$1,071,153	\$1,160,514	\$1,123,839	\$1,106,544
614	20-614-000	Supervision Salaries	\$10,049	\$10,300	\$10,352	\$11,000
614.1	20-614-100	Salaries	\$76,781	\$91,120	\$84,797	\$100,719
620.4	20-620-420	Staff Mileage	\$419	\$800	\$263	\$800
620.9	20-620-900	Employee Benefits	\$22,786	\$26,168	\$23,664	\$26,868
	20-614-150	Engineering/Consultants	\$3,000	\$2,000	\$0	\$2,000
	20-614-175	Contracted Services -Operating	\$3,862	\$3,500	\$500	\$6,000
614.2	20-614-200	Supplies	\$2,872	\$8,000	\$7,987	\$8,000
	20-614-260	Staff Communications -Cell Phones	\$855	\$1,500	\$798	\$1,500
	20-614-270	Electrical Inspection Services	\$676	\$3,000	\$2,148	\$3,000
614.3	20-614-300	Meters Expenses	\$2,892	\$5,000	\$5,060	\$5,000
	20-614-320	Maintenance of Transformers	\$0	\$0	\$40	\$200
614.4	20-614-400	Reading Meters	\$0	\$0	\$0	\$0
614.5	20-614-500	Street Light Expense	\$29	\$1,000	\$96	\$1,000
614.6	20-614-600	Small Tools	\$1,464	\$1,000	\$2,219	\$1,500
614.7	20-614-700	Vehicle Expense	\$10,466	\$12,000	\$4,481	\$10,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$1,431	\$4,000	\$2,942	\$1,500
614.8	20-614-800	Other Expense	\$1,409	\$500	\$84	\$500
			\$138,991	\$169,888	\$145,431	\$179,587

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

			Actual 2008/09	Budget 2009/10	Actual 2009/10	Budget 2010/11
Administration						
	20-620-050	Executive Salaries	\$14,196	\$14,700	\$15,125	\$15,180
620.1	20-620-100	Accounting Salaries & CAO	\$49,200	\$64,500	\$61,573	\$69,400
	20-620-110	Other Salaries-EL	\$0	\$0	\$0	\$0
620.2	20-620-200	Auditors	\$5,528	\$6,500	\$6,500	\$6,500
620.4	20-620-400	Bad Debt Expense	\$7,536	\$4,500	\$6,872	\$6,000
620.4	20-620-410	Electric Light Coop Costs	\$3,541	\$3,000	\$1,988	\$3,000
620.4	20-620-430	Photocopy Lease/Rental	\$3,508	\$3,680	\$3,680	\$3,680
620.4	20-620-440	Postage Meter Rental	\$0	\$0	\$0	\$0
620.4	20-620-450	Computer Maintenance	\$171	\$5,500	\$0	\$6,500
	20-620-460	Legal Services	\$0	\$1,000	\$0	\$1,000
	20-620-490	Office Costs Shared	\$21,000	\$22,200	\$22,200	\$23,340
620.5	20-620-500	Misc Office Expenses	\$178	\$500	\$511	\$500
620.5	20-620-510	Insurance	\$7,671	\$7,840	\$8,328	\$8,593
620.8	20-620-800	Regulatory Expense	\$1,604	\$2,000	\$1,701	\$2,000
			<u>\$114,133</u>	<u>\$135,920</u>	<u>\$128,478</u>	<u>\$145,693</u>
631	20-631-000	Taxes	<u>\$8,924</u>	<u>\$9,300</u>	<u>\$9,217</u>	<u>\$23,990</u>
632	20-632-000	Depreciation of Plant	<u>\$28,133</u>	<u>\$29,000</u>	<u>\$29,523</u>	<u>\$30,000</u>
635	20-635-000	Capital Expense From Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$7,161</u>
	20-637-000	Interest Expense	<u>\$878</u>	<u>\$1,000</u>	<u>\$659</u>	<u>\$1,000</u>
		TOTAL EXPENDITURES	<u>\$1,362,212</u>	<u>\$1,505,622</u>	<u>\$1,437,147</u>	<u>\$1,493,975</u>
		Surplus (Deficit)	\$85,863	\$15,303	\$66,549	\$14,072
		TOTAL	<u>\$1,448,075</u>	<u>\$1,520,925</u>	<u>\$1,503,696</u>	<u>\$1,508,047</u>

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

	2008/09 ACTUALS	2009/10 BUDGET	2009/10 ACTUALS	2010/11 BUDGET
Revenue				
Investment income	\$ 1,569	\$ 1,200	\$ 447	\$ 500
Grant from Town	\$ 6,500	\$ 6,000	\$ 5,000	\$ 5,000
Donations	\$ 5,100	\$ -	\$ -	
Perpetual care	2,000	2,000	3,000	2,000
Annual upkeep	200	200	200	200
	15,369	9,400	8,647	7,700
Expenditures				
Mowing and grounds upkeep	5,798	8,500	6,096	7,000
Administration	600	600	550	550
	6,398	9,100	6,646	7,550
Deficiency of revenue over expenditures	\$ 8,970	\$ 300	\$ 2,001	\$ 150

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

	2008/09 ACTUALS	2009/10 BUDGET	2009/10 ACTUALS	2010/11 BUDGET
Revenue				
Investment income	\$ 3,993	\$ 3,000	\$ 2,041	\$ 2,500
Grant from Town	\$ 1,000	\$ 1,500	\$ 4,000	\$ 4,000
Donations	\$ 5,000	\$ -	\$ -	
Perpetual care		-	-	
Annual upkeep		-	-	
	9,993	4,500	6,041	6,500
Expenditures				
Improvements	-	-	-	-
Mowing and grounds upkeep	3,878	4,500	5,051	5,500
Administration	250	-	550	550
	4,128	4,500	5,601	6,050
Deficiency of revenue over expenditures	\$ 5,865	\$ -	\$ 440	\$ 450