

# **TOWN OF MAHONE BAY**

**2011/12**

## **OPERATING BUDGETS**

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**FINAL  
JUNE 20, 2011**

**TOWN OF MAHONE BAY  
2011/12 BUDGET INFORMATION**

**SCHEDULE A**

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Calculation of Tax Rates

Estimated Expenditures	<del>\$2,192,416</del>	includes Education
Less: Revenue Other than Tax Levy	\$469,382	
Tax Levy	\$1,723,033	

Tax Levy for Tax Rate Purposes	\$1,723,033
Total Net Taxable Assessment (from Schedule B)	\$115,749,550

NET Taxable Assessment for tax rate Purposes	\$115,749,550
General Tax Rate (3 divided by 4)	\$1.49
Commercial Rate	\$2.895
Residential Tax Rate	\$1.175
Seasonal Tax Rate	\$2.170

**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
			\$42,321,800					
<b>RESIDENTIAL</b>								
Residential Properties	\$113,371,900	(\$19,686,300)	(\$290,200)	\$0	(\$520,000)	\$92,875,400	\$0	\$92,875,400
Resource Property	\$1,818,100	(\$162,300)	(\$20,100)	\$0	(\$5,000)	\$1,630,700	\$0	\$1,630,700
<b>Total Residential</b>	<b>\$115,190,000</b>	<b>(\$19,848,600)</b>	<b>(\$310,300)</b>	<b>\$0</b>	<b>(\$525,000)</b>	<b>\$94,506,100</b>	<b>\$0</b>	<b>\$94,506,100</b>
<b>COMMERCIAL</b>								
Commercial Property	\$20,565,900	\$0	(\$634,000)	\$0	(\$130,000)	\$19,801,900	\$729,800	\$20,531,700
Commercial Equipment	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Business Occupancy	\$500,800	\$0	(\$121,750)	\$0	\$0	\$379,050	\$0	\$379,050
<b>Total Commercial</b>	<b>\$21,066,700</b>	<b>\$0</b>	<b>(\$755,750)</b>	<b>\$0</b>	<b>(\$130,000)</b>	<b>\$20,180,950</b>	<b>\$729,800</b>	<b>\$20,910,750</b>
<b>Seasonal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,700</b>	<b>\$0</b>	<b>\$0</b>	<b>\$332,700</b>	<b>0</b>	<b>\$332,700</b>
<b>TOTAL ASSESSMENT</b>	<b>\$136,256,700</b>	<b>(\$19,848,600)</b>	<b>(\$733,350)</b>	<b>\$0</b>	<b>(\$655,000)</b>	<b>\$115,019,750</b>	<b>\$729,800</b>	<b>\$115,749,550</b>

**TOWN OF MAHONE BAY  
2011/12 BUDGET INFORMATION**

**SCHEDULE D**

Grants in Lieu of taxes	Owner	Assessment	Rate	Total	
Nova Scotia Licquor Commissi		\$642,800	\$2.895	\$18,809	12420 see below
Nova Scotia Licquor Commissi		\$0	\$2.895	\$0	12420
Dept of Municipal Affairs (CN)		\$87,000 <small>has not changed for ye.</small>	\$2.895	\$2,519	16289
		<b>\$729,800</b>		<b>\$21,128</b>	
Residential Real		\$92,875,400	\$1.175	\$1,091,286	11110
Commercial Real		\$19,801,900	\$2.895	\$573,265	11121
Commercial Equipment		\$0	\$2.895	\$0	11121
Resource		\$1,630,700	\$1.175	\$19,161	11151
Business Occupancy		\$379,060	\$2.895	\$10,973	11410
Seasonal		\$332,700	\$2.170	\$7,220	11121
		<b>\$115,749,550</b>	<b>Total inc GIL</b>	<b>\$1,723,033</b>	
		<b>\$115,749,550</b>		<b>\$1,723,033</b>	

**ASSESSMENT COMPARISON**

	2010/11	2011/12	Difference	%
Residential	\$90,540,400	\$94,508,100	\$3,967,700	4.38%
Commercial	\$16,578,800	\$17,418,350	\$837,550	5.05%
Seasonal	\$322,300	\$332,700	\$10,400	3.23%
	<b>\$107,441,500</b>	<b>\$112,255,150</b>	<b>\$4,813,650</b>	<b>4.48%</b>
Water Utility/ Electric Utility	<del>\$1,459,900</del>	<del>\$1,494,400</del>	<del>\$34,500</del>	<del>1.00%</del>
	<b>\$110,901,400</b>	<b>\$115,749,550</b>	<b>\$4,848,150</b>	<b>4.37%</b>

**TAX RATE COMPARISON**

	2010/11 Rates	2010/11 Eqv Rates	2011/12 Rates	Difference	%
Residential	\$1.19	\$1.14	\$1.175	\$0.035	3.07%
Commercial	\$2.94	\$2.80	\$2.895	\$0.095	3.39%
Seasonal	\$2.21	\$2.10	\$2.170	\$0.070	3.33%
	56,706	Residential \$9,451	Commercial \$1,742	Seasonal \$33	Total \$11,226
		1% = \$10,774	\$5,925		\$16,699

**TAX INCREASE - EFFECT ON TAXPAYERS**

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
0%	\$1.14	\$2.80	\$1,077,370	\$692,488	\$1,669,858	\$0	\$1,669,858
1%	\$1.15	\$2.83	\$1,086,820	\$698,836	\$1,685,656	\$0	\$1,685,656
2%	\$1.16	\$2.86	\$1,096,271	\$705,184	\$1,701,455	\$0	\$1,701,455
3%	\$1.17	\$2.88	\$1,105,721	\$709,416	\$1,715,137	\$0	\$1,715,137
4%	\$1.19	\$2.91	\$1,124,623	\$615,764	\$1,740,387	\$0	\$1,740,387
5%	\$1.20	\$2.94	\$1,134,073	\$622,112	\$1,756,185	\$0	\$1,756,185
6%	\$1.21	\$2.97	\$1,143,524	\$628,460	\$1,771,984	\$0	\$1,771,984
7%	\$1.22	\$3.00	\$1,152,974	\$634,808	\$1,787,782	\$0	\$1,787,782
8%	\$1.23	\$3.02	\$1,162,425	\$639,040	\$1,801,465	\$0	\$1,801,465
9%	\$1.24	\$3.05	\$1,171,876	\$645,388	\$1,817,264	\$0	\$1,817,264
10%	\$1.25	\$3.08	\$1,181,326	\$651,736	\$1,833,062	\$0	\$1,833,062

**COSTS DETERMINED BY TAX RATE**

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
<b>TAX REDUCTIONS -SECTION 71</b>					
WATER SYSTEM	2,661,800	\$2.895	\$77,059	\$77,059	\$0
Mahone Bay Centre	286,000	\$1.720	\$4,919	\$4,919	\$0
Trustees Charity Lodge	150,900	\$1.720	\$2,595	\$2,595	\$0
			<b>\$84,573</b>	<b>\$84,573</b>	<b>\$0</b>

**TAXES PD BY TOWN & UTILITIES**

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
TOURIST BUREAU	\$85,800	\$2.895	\$ 2,484	\$2,484	\$0	
Water Utility - Aliant	122,000	\$2.895	\$600	\$3,532	N/A	Pd by aliant
Water Utility-Aliant Resource	8,600	\$1.175	\$100	\$101	N/A	Pd by aliant
Electric Utility	832,600	\$2.895	\$24,104	\$24,104	\$0	
Mahone Bay Founders Society	149,200	\$2.895	\$4,319	\$4,319	\$0	
			<b>\$31,607</b>	<b>\$30,907</b>	<b>\$0</b>	

**TAX EXEMPTION**

NSPCI GRANT IN LIEU	48,200	\$2.895	\$ 1,009	\$1,395	(\$386)
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**TAXES PAID OR REIMBURSED BY THE TOWN**

Mahone Bay Founders Society	149,200
Vister Information Centre	85,800

## Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/11	2011/12	2011/12	Balance March 31/12
Electric Light Operating Fund	298,141	(6,579)	0	291,562
Town Operating Fund	496,665	0	0	496,665
Water Operating Fund	(265,188)	960	0	(264,228)
Athletic & Cultural Trust	4,571	1,000	2,459	3,112
Capital Reserve	331,858	0	0	331,858
Bayview Cemetery	16,758	500	0	17,258
Park Cemetery Perpetual Care	65,055	520	0	65,575
Electric Depreciation Reserve	57,023	30,000	22,500	64,523
Equipment Reserve	235,253	54,000	92,900	196,353
Gas Tax Grant Reserve	0	77,784	77,784	0
Operating Reserve	146,259	26,475	22,750	149,984
Water Depreciation	25,337	36,000	51,133	10,204
	<b>1,411,732</b>	<b>220,660</b>	<b>269,526</b>	<b>1,362,866</b>

## TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12	% Change Budget to Budget
Taxes	1,781,872	1,867,604	1,909,197	1,918,150	2.71%
Education	310,248	327,442	327,442	331,049	1.10%
<b>Net Taxes</b>	<b>1,471,624</b>	<b>1,540,162</b>	<b>1,581,755</b>	<b>1,587,101</b>	<b>3.05%</b>
Grants in Lieu of Taxes	21,480	20,877	20,877	21,128	1.20%
Service Provided To Other Governments	83,248	83,000	84,726	106,967	28.88%
Sale of Services	5,562	4,150	4,439	3,500	-15.66%
Other Revenue From Own Sources	87,891	85,140	86,567	86,650	1.77%
Unconditional Transfers From Other Governments	50,019	50,019	50,019	50,020	0.00%
Conditional Transfers From Provincial Government & Agencies	26,748	1,000	1,388	6,000	500.00%
<b>Total Revenue</b>	<b>1,746,572</b>	<b>1,784,348</b>	<b>1,829,771</b>	<b>1,861,366</b>	<b>4.32%</b>
General Government Services	292,610	343,205	354,953	386,537	12.63%
Protective Services\	435,034	448,529	408,435	463,872	3.42%
Transportation Services	252,707	296,425	258,619	285,781	-3.59%
Environmental Health Services	214,510	252,248	237,887	255,455	1.27%
Public Health & Welfare Services	19,473	14,500	14,516	19,473	34.30%
Environmental Development Services	83,722	84,191	74,703	90,617	7.63%
Recreation,Cultural Services	51,514	55,201	45,939	55,707	0.92%
<b>Total Expenditures</b>	<b>1,349,570</b>	<b>1,494,299</b>	<b>1,395,052</b>	<b>1,557,442</b>	<b>4.23%</b>
Excess of Revenue Over Expenditures	397,002	290,049	434,719	303,924	
Debenture & Term Loan Principal Payment	(22,400)	(26,000)	(51,567)	(65,633)	152.43%
Trf to/from Own Agencies	-277,508	-264,049	-336,341	-238,291	0
Change in Fund Position	97,094	0	46,811	(0)	

**Note: DRAFT TOWN BUDGETS DO NOT INCLUDE AMORTIZATION EXPENSE**

	Budget 2011/12
Town General	2,192,415
Electric Light	1,592,178
Water Utility	469,297
	<b>4,253,890</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>ASSESSABLE PROPERTY</b>				
11110 00-111-100 Residential Assessment	\$1,035,828	\$1,059,685	\$1,060,803	\$1,091,286
11121 00-111-210 Commercial Assessment	\$463,149	\$559,600	\$562,870	\$573,265
00-111-220 Commercial - Seasonal Properties	\$6,699	\$7,123	\$7,123	\$7,220
11151 00-111-510 Resource- Assessable	\$17,068	\$17,745	\$17,745	\$19,161
	<b>\$1,522,744</b>	<b>\$1,644,153</b>	<b>\$1,648,541</b>	<b>\$1,690,932</b>
<b>SPECIAL ASSESSMENTS</b>				
11291 00-112-910 Sewer Annual Charges	\$109,920	\$109,000	\$111,983	\$110,000
11211 00-112-911 Garbage Annual Charges	\$41,139	\$41,000	\$41,788	\$42,000
	<b>\$151,059</b>	<b>\$150,000</b>	<b>\$153,771</b>	<b>\$152,000</b>
<b>BUSINESS PROPERTY</b>				
11410 00-114-100 Business Occupancy	\$30,613	\$8,661	\$8,661	\$10,973
11420 00-114-200 Based on Revenue (M.T. & T.)	\$10,005	\$9,726	\$9,726	\$7,847
11430 00-114-300 NS Power Inc. Grant	\$1,070	\$1,064	\$1,064	\$1,009
11431 00-114-310 NS Power Inc. (HST Rebate)	\$14,721	\$14,000	\$14,768	\$15,389
	<b>\$56,409</b>	<b>\$33,451</b>	<b>\$34,219</b>	<b>\$35,218</b>
<b>OTHER TAXES</b>				
11910 00-119-100 Deed Transfer Tax	\$51,660	\$40,000	\$72,666	\$40,000
11920 00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
	<b>\$51,660</b>	<b>\$40,000</b>	<b>\$72,666</b>	<b>\$40,000</b>
<b>TOTAL TAXES</b>	<b>\$1,781,872</b>	<b>\$1,867,604</b>	<b>\$1,909,197</b>	<b>\$1,918,150</b>
<b>GRANTS IN LIEU OF TAXES</b>				
12100 00-121-000 Grant in Lieu - Federal Government	\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>				
12310 00-123-100 Dept of Municipal Affairs	\$2,437	\$2,531	\$2,531	\$2,519
<b>PROVINCIAL GOVERNMENT AGENCIES</b>				
12420 00-124-200 Liquor Commission	\$19,043	\$18,346	\$18,346	\$18,609
	<b>\$19,043</b>	<b>\$18,346</b>	<b>\$18,346</b>	<b>\$18,609</b>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>	<b>\$21,480</b>	<b>\$20,877</b>	<b>\$20,877</b>	<b>\$21,128</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>SERVICES PROVIDED TO OTHER GOVERNMENTS</b>				
13100 00-131-000 Federal Government	\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>				
13220 00-132-200 Protective Services	\$0	\$0	\$0	\$0
13230 00-132-300 Transportation Services	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
<b>OTHER LOCAL GOVERNMENTS</b>				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$83,248	\$83,000	\$84,726	\$106,967
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	\$83,248	\$83,000	\$84,726	\$106,967
<b>TOTAL SERVICE PROVIDED OTHER GOV'TS</b>	<b>\$83,248</b>	<b>\$83,000</b>	<b>\$84,726</b>	<b>\$106,967</b>
<b>SALES OF SERVICES</b>				
14100 00-141-000 General Government	\$2,336	\$1,500	\$1,526	\$1,500
14300 00-143-000 Transportation Services	\$837	\$1,500	\$788	\$1,000
14400 00-144-000 Environmental Health Services (Compostainers)	\$1,459	\$300	\$1,611	\$500
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$930	\$850	\$514	\$500
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>	<b>\$5,562</b>	<b>\$4,150</b>	<b>\$4,439</b>	<b>\$3,500</b>
<b>FUNDS FROM OWN SOURCES</b>				
15100 00-151-000 Licenses & Permits (Street Excavation, Building/Development)	\$6,783	\$8,000	\$5,051	\$5,000
15200 00-152-000 Fines	\$7,663	\$6,000	\$6,599	\$6,500
15300 00-153-000 Rentals - Aliant	\$2,500	\$2,500	\$2,500	\$2,500
15300 00-153-200 Rentals - TownHall	\$32,400	\$34,140	\$34,140	\$36,000
15500 00-155-000 Return on Investments	\$6,037	\$7,000	\$8,933	\$8,000
15600 00-156-000 Interest on Taxes	\$18,223	\$15,000	\$13,371	\$15,000
15700 00-157-000 Donations- Other	\$0	\$0	\$412	\$1,150
15720 00-157-200 Round Up Fund	\$25	\$0	\$1	\$0
15740 00-157-400 Donations - Fire Dept	\$11,310	\$10,000	\$13,125	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$2,950	\$2,500	\$2,435	\$2,500
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$87,891</b>	<b>\$85,140</b>	<b>\$86,567</b>	<b>\$86,650</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES				Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>							
16100	Federal Government			\$0	\$0	\$0	\$0
<b>PROVINCIAL GOVERNMENT</b>							
16281	00-162-810	Municipal Grants Act-Operating		\$50,000	\$50,000	\$50,000	\$50,000
16286	00-162-860	Assessment Act-Farm Acreage		\$19	\$19	\$19	\$20
				<u>\$50,019</u>	<u>\$50,019</u>	<u>\$50,019</u>	<u>\$50,020</u>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>				<u>\$50,019</u>	<u>\$50,019</u>	<u>\$50,019</u>	<u>\$50,020</u>
<b>CONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>							
<b>FEDERAL GOVERNMENT</b>							
17100	00-171-000	Federal Government(Gas Tax Rebate)		\$0	\$0	\$0	\$0
	00-171-270	Federal Government (Heritage Grants)		\$949	\$0	\$0	\$0
				<u>\$949</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>PROVINCIAL GOVERNMENTS</b>							
	00-175-100	General Government		\$0	\$0	\$0	\$0
17524	00-175-240	Protective Services (EMO Grant)		\$1,000	\$1,000	\$1,388	\$1,000
17531	00-175-300	Transportation Services		\$0	\$0	\$0	\$0
17562	00-175-620	Community Development		\$24,799	\$0	\$0	\$5,000
17571	00-175-710	Recreation		\$0	\$0	\$0	\$0
17573	00-176-730	Heritage Properties		\$0	\$0	\$0	\$0
				<u>\$25,799</u>	<u>\$1,000</u>	<u>\$1,388</u>	<u>\$6,000</u>
<b>TOTAL CONDITIONAL TRANSFERS</b>				<u>\$26,748</u>	<u>\$1,000</u>	<u>\$1,388</u>	<u>\$6,000</u>
<b>Total Revenue</b>				<u>\$2,056,820</u>	<u>\$2,111,790</u>	<u>\$2,157,213</u>	<u>\$2,192,415</u>



STATEMENT OF REVENUE & EXPENDITURES  
GENERAL GOVERNMENT SERVICES

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>LEGISLATIVE</b>						
1021111	00-211-100	Mayor's Remuneration(60%)	\$6,723	\$7,440	\$6,926	\$7,528
1021112	00-211-900	Mayor's Expenses	\$1,016	\$2,000	\$1,266	\$2,000
1021131	00-211-300	Council's Remuneration (60%)	\$21,547	\$22,920	\$22,126	\$25,150
1021132	00-211-400	Councillor's Expenses	\$1,759	\$2,000	\$1,245	\$2,000
1021190	00-211-950	Council Expenses	\$3,351	\$3,000	\$4,515	\$4,000
1021190	00-211-990	Governance Studies	\$0	\$0	\$0	\$10,000
			<b>\$34,396</b>	<b>\$37,360</b>	<b>\$36,078</b>	<b>\$50,678</b>

**GENERAL ADMINISTRATION**

**ADMINISTRATIVE**

1021210	00-212-050	CAO/Portion Staff Salaries - Admin	\$0	\$0	\$29,408	\$32,785
1021210	00-212-060	Employee Benefits- Admin	\$0	\$0	\$6,634	\$8,543
1021210	00-212-070	Training Costs/Health & Safety Admin	\$0	\$0	\$0	\$750
1021210	00-212-090	Office Expenses-Admin	\$9,778	\$7,500	\$5,838	\$5,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$5,061	\$6,000	\$1,474	\$1,500
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$4,734	\$4,700	\$1,076	\$1,200
1021210	00-212-110	Lights - Town Hall	\$4,389	\$4,500	\$3,782	\$4,500
1021210	00-212-120	Repairs - Town Hall	\$7,543	\$6,500	\$4,856	\$5,000
1021210	00-212-130	Custodial Supplies - Town Hall	\$1,127	\$1,400	\$2,116	\$2,000
1021210	00-212-140	Insurance - Town Hall	\$2,793	\$2,952	\$2,952	\$2,835
1021210	00-212-145	Insurance- Liability & Admin	\$3,012	\$2,258	\$2,258	\$2,293
1021210	00-212-150	Fuel - Town Hall	\$5,867	\$6,500	\$5,515	\$6,500
1021210	00-212-160	Janitor's Labor	\$5,610	\$6,000	\$5,429	\$6,000
1021210	00-212-170	Water/Sewer/Gargabe Fees - Town Hall	\$1,356	\$1,660	\$1,457	\$1,600
1021210	00-212-180	Town Legal (100%)	\$3,016	\$3,000	\$2,102	\$3,000
1021210	00-212-195	Telephone/Internet	\$8,131	\$7,000	\$7,437	\$7,500
1021210	00-212-196	Answering Service	\$1,389	\$1,400	\$1,229	\$1,400
1021210	00-212-199	Office Furnishings - Non Capital	\$15,027	\$0	\$0	\$0
1021210	00-219-980	Accrued Vacation Pay	\$1,550	\$1,550	(\$1,062)	\$2,000
			<b>\$80,383</b>	<b>\$82,920</b>	<b>\$82,481</b>	<b>\$94,406</b>

**FINANCIAL MANAGEMENT**

1021220	00-212-190	Office Expenses-Finance	\$0	\$0	\$2,919	\$2,500
1021220	00-212-191	Postage/Courier Inc Lease-Finance	\$0	\$0	\$4,424	\$4,500
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Financ	\$0	\$0	\$3,228	\$3,500
1021220	00-212-193	Computer Maintenance	\$5,603	\$4,000	\$2,220	\$4,000
1021220	00-212-220	Auditors	\$8,127	\$10,000	\$8,720	\$12,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$68,509	\$70,200	\$43,110	\$47,427
1021220	00-212-243	Other Salaries - Town	\$0	\$0	\$19,154	\$9,000
1021220	00-212-250	Advertising	\$1,297	\$2,000	\$1,479	\$2,000
1021220	00-219-910	Employee Benefits -Finance	\$13,049	\$15,353	\$6,634	\$8,543
1021220	00-219-960	Training Costs/Health & Safety -Finance	\$427	\$1,000	\$484	\$750
			<b>\$97,012</b>	<b>\$102,553</b>	<b>\$92,372</b>	<b>\$94,220</b>

**TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES**

1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$6,975	\$7,000	\$7,300	\$9,000
1021241	00-212-435	Reduced Taxes Sec 71	\$23,312	\$84,926	\$84,925	\$84,573
			<b>\$30,287</b>	<b>\$91,926</b>	<b>\$92,225</b>	<b>\$93,573</b>

**ASSESSMENT SERVICES**

1021248	00-212-480	Trfs to Assessment Services	\$23,921	\$24,846	\$24,846	\$24,810
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OTHER TAXATION

1021249	00-212-490	Tax Billing Expenses	\$0	\$0	\$0	\$0
1021249	00-212-495	Other Taxation Costs	\$0	\$0	\$0	\$0
			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

OTHER GENERAL ADMINISTRATIVE SERVICES

1021290	00-219-200	Conventions /Memberships/Travel Staff	\$2,044	\$4,000	\$5,032	\$5,000
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<u>\$233,647</u>	<u>\$286,245</u>	<u>\$296,956</u>	<u>\$312,009</u>
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AMORTIZATION-GENERAL GOVERNMENT

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
			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

DEBT CHARGES-GENERAL GOVERNMENT

1021721	00-217-210	Bank Charges/General Operating Int	\$5,642	\$6,500	\$9,929	\$8,000
		Debt Interest- Gen Govt	\$0	\$0	\$0	\$0
			<u>\$5,642</u>	<u>\$6,500</u>	<u>\$9,929</u>	<u>\$8,000</u>

VALUATION ALLOWANCES-GENERAL GOVERNMENT

21811	00-218-110	Allowance-Uncollectible Taxes (Includes Sewer & Garbage)	\$6,686	\$1,000	(\$3,095)	\$1,000
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OTHER GENERAL ADMINISTRATIVE SERVICES

1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$0	\$0
1021950	00219-600	Grants to Organizations	\$1,100	\$2,100	\$2,100	\$4,850
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$11,139	\$10,000	\$12,985	\$10,000
			<u>\$12,239</u>	<u>\$12,100</u>	<u>\$15,085</u>	<u>\$14,850</u>

Department Totals

<u>\$292,610</u>	<u>\$343,205</u>	<u>\$354,953</u>	<u>\$386,537</u>
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TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 PROTECTIVE SERVICES

	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>POLICE PROTECTION</b>				
102210 00-221-000 Policing-RCMP	\$240,628	\$244,531	\$244,415	\$256,736
102210 00-221-050 Maint of Police Office	\$0	\$500	\$15	\$500
102210 00-221-300 Crime Prevention	\$0	\$200	\$0	\$500
	<b>\$240,628</b>	<b>\$245,231</b>	<b>\$244,430</b>	<b>\$257,736</b>
<b>LAW ENFORCEMENT</b>				
1022220 00-222-200 Trf to Correctional Services	\$25,315	\$20,699	\$20,699	\$15,525
1022290 00-222-000 Prosecuting Attorney	\$1,600	\$2,000	\$1,200	\$1,800
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$0	\$0	\$500
	<b>\$26,915</b>	<b>\$22,699</b>	<b>\$21,899</b>	<b>\$17,825</b>
Department Total	<b>\$267,543</b>	<b>\$267,930</b>	<b>\$266,329</b>	<b>\$275,561</b>

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

	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>WATER SUPPLY &amp; HYDRANTS</b>				
1022450 00-224-500 Water Supply & Hydrants	\$57,408	\$63,560	\$63,560	\$71,355
<b>ADMINISTRATION</b>				
1022490 00-224-110 Telephone	\$1,372	\$1,450	\$1,151	\$1,450
1022490 00-224-120 Convention & Banquets	\$0	\$1,000	\$0	\$1,000
1022490 00-224-130 Insurance - Firefighters	\$2,626	\$2,225	\$2,436	\$2,436
1022490 00-224-140 Liability Insurance	\$1,908	\$2,098	\$2,098	\$2,138
	\$5,906	\$6,773	\$5,685	\$7,024
<b>FIRE FIGHTING FORCE</b>				
1022490 00-224-210 Honourarium	\$10,000	\$10,000	\$10,000	\$10,000
1022490 00-224-300 Fire Alarm System	\$4,752	\$5,000	\$3,910	\$5,000
	\$14,752	\$15,000	\$13,910	\$15,000
<b>TRAINING</b>				
1022490 00-224-610 Fire Fighter's School	\$3,702	\$4,000	\$0	\$4,000
<b>FIRE STATION &amp; BUILDINGS</b>				
1022490 00-224-710 Insurance	\$1,373	\$1,468	\$1,468	\$1,379
1022490 00-224-720 Repairs	\$0	\$3,500	\$776	\$3,500
1022490 00-224-730 Fuel	\$6,464	\$9,000	\$7,676	\$9,979
1022490 00-224-740 Lights	\$6,807	\$7,000	\$7,141	\$7,500
1022490 00-224-750 Water	\$1,154	\$1,250	\$1,945	\$2,000
1022490 00-224-760 Janitor Supplies	\$826	\$1,400	\$938	\$1,400
	\$16,824	\$23,618	\$19,944	\$25,758
<b>FIRE FIGHTING EQUIPMENT</b>				
1022490 00-224-810 Vehicles	\$13,799	\$11,000	\$10,040	\$11,000
1022490 00-224-820 Hose & Couplings	\$394	\$0	\$0	\$0
1022490 00-224-830 Uniforms	\$0	\$1,000	\$0	\$1,000
1022490 00-224-840 Fire Wells	\$0	\$0	\$0	\$0
1022490 00-224-850 Insurance	\$8,725	\$9,731	\$9,731	\$9,878
1022490 00-224-860 Other Equipment	\$29,275	\$15,000	\$0	\$15,000
1022490 00-224-870 Recharging	\$2,575	\$2,500	\$0	\$2,500
1022490 00-224-880 Radio Repairs & Licenses	\$1,069	\$2,000	\$1,069	\$2,000
1022490 00-224-890 Others Expenses	\$111	\$0	\$615	\$615
	\$55,948	\$41,231	\$21,455	\$41,993
<b>Sub Total Fire Protection - Other</b>	<b>\$96,932</b>	<b>\$90,622</b>	<b>\$60,994</b>	<b>\$93,775</b>
<b>Sub Total Fire Protection</b>	<b>\$154,340</b>	<b>\$154,182</b>	<b>\$124,554</b>	<b>\$165,130</b>
<b>AMORTIZATION -FIRE PROTECTION</b>				
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
	\$0	\$0	\$0	\$0
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>				
1022721 00-224-900 FD-Debt Chgs-Interest	\$3,307	\$4,492	\$5,263	\$2,785
<b>Department Totals</b>	<b>\$157,647</b>	<b>\$158,674</b>	<b>\$129,817</b>	<b>\$167,915</b>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>EMERGENCY MEASURES</b>						
1022500	00-225-000	Emergency Measures (REMO)	\$1,436	\$3,000	\$2,565	\$2,655
1022500	00-225-100	Assistant Emergency Coordinator	\$0	\$2,400	\$0	\$2,400
			<b>\$1,436</b>	<b>\$5,400</b>	<b>\$2,565</b>	<b>\$5,055</b>
<b>OTHER PROTECTION SERVICES</b>						
Calling NOV	00-229-200	Building Inspectors	\$8,307	\$16,225	\$9,572	\$15,041
1022900	00-229-300	Animal & Pest Control	\$101	\$300	\$152	\$300
			<b>\$8,408</b>	<b>\$16,525</b>	<b>\$9,724</b>	<b>\$15,341</b>
Department Totals			<b>\$9,844</b>	<b>\$21,925</b>	<b>\$12,289</b>	<b>\$20,396</b>
<b>TOTAL PROTECTIVE SERVICES</b>			<b>\$435,034</b>	<b>\$448,529</b>	<b>\$408,435</b>	<b>\$463,872</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual	Budget	Actual	Budget
			2009/10	2010/11	2010/11	2011/12
<b>ADMINISTRATION</b>						
23111	00-231-110	Employee Benefits (25%)	\$15,923	\$19,192	\$15,937	\$21,359
23111	00-231-111	PW Administration Salaries	\$23,589	\$24,750	\$24,855	\$25,811
23111	00-231-112	Travel Director of Operations	\$1,300	\$1,500	\$1,630	\$1,700
23111	00-231-113	Telephone- PW Dept	\$1,347	\$1,400	\$1,031	\$1,400
23111	00-231-114	Office Supplies/Memberships	\$26	\$400	\$310	\$400
23180	00-231-120	Liability Insurance	\$5,045	\$5,246	\$9,166	\$5,345
			<b>\$47,230</b>	<b>\$52,488</b>	<b>\$52,929</b>	<b>\$56,015</b>
<b>GENERAL EQUIPMENT</b>						
	00-231-211	Gas & Oil (Skid Steer)	\$1,431	\$1,500	\$2,164	\$2,700
	00-231-212	Insurance (Skid Steer)	\$385	\$370	\$411	\$374
	00-231-213	Repairs (Skid Steer)	\$2,386	\$3,000	\$841	\$3,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$1,687	\$3,000	\$1,934	\$2,400
231312	00-231-312	Insurance (5 Ton Truck)	\$1,565	\$1,478	\$1,478	\$1,449
231313	00-231-313	Repairs (5 Ton Truck)	\$3,046	\$5,000	\$4,090	\$5,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$1,122	\$1,500	\$1,163	\$1,500
231332	00-231-332	Insurance (1 Ton Truck)	\$895	\$819	\$819	\$1,108
231333	00-231-333	Repairs (1 Ton Truck)	\$7,135	\$7,000	\$1,843	\$3,000
231341	00-231-341	Gas & Oil (Loader)	\$959	\$1,500	\$1,082	\$1,400
231342	00-231-342	Insurance (Loader)	\$412	\$398	\$440	\$407
231343	00-231-343	Repairs (Loader)	\$357	\$4,500	\$5,073	\$2,000
231351	00-231-351	Repairs Ford Tractor	\$182	\$1,000	\$53	\$1,000
			<b>\$21,562</b>	<b>\$31,065</b>	<b>\$21,391</b>	<b>\$25,338</b>
<b>SMALL TOOLS</b>						
23140	00-231-400	SmallTools & Equipment	<b>\$877</b>	<b>\$1,000</b>	<b>\$1,679</b>	<b>\$1,500</b>
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>						
23151	00-231-510	P. W. Building - Lights	\$1,449	\$1,500	\$1,042	\$1,500
23152	00-231-520	P. W. Building - Fuel	\$1,313	\$1,800	\$2,769	\$3,200
23153	00-231-530	P. W. Building - Telephone	\$229	\$250	\$259	\$0
23154	00-231-540	P. W. Building - Insurance	\$712	\$746	\$746	\$748
23155	00-231-550	Shed - Oakland Lake+PW Build	\$243	\$1,000	\$258	\$1,000
23156	00-231-560	Shed - Salt Storage	\$539	\$1,000	\$560	\$1,000
			<b>\$4,485</b>	<b>\$6,296</b>	<b>\$5,634</b>	<b>\$7,448</b>
<b>OTHER</b>						
23190	00-231-910	Staff Training	\$0	\$750	\$0	\$750
23190	00-231-900	Other - Safety Clothing	\$614	\$1,000	\$287	\$1,000
			<b>\$614</b>	<b>\$1,750</b>	<b>\$287</b>	<b>\$1,750</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>ROADS &amp; STREETS</b>						
23231	00-232-310	Salaries	\$39,901	\$44,341	\$36,962	\$30,858
23233	00-232-330	Chloride & Cartage	\$0	\$500	\$181	\$500
23234	00-232-340	Salt & Cartage	\$16,634	\$23,000	\$17,994	\$23,000
23235	00-232-350	Sand & Gravel	\$1,975	\$3,000	\$1,676	\$4,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$46,282	\$45,000	\$41,885	\$45,000
23239	00-232-390	Patching Streets - Other	\$3,150	\$6,000	\$0	\$6,000
232391	00-232-391	General Supplies & Expense	\$1,354	\$1,500	\$1,745	\$1,500
232392	00-232-392	Culverts & Ditching	\$0	\$3,000	\$1,351	\$3,000
232395	00-232-395	Rentals	\$971	\$8,000	\$7,949	\$8,000
232396	00-232-396	Street Cleaning	\$0	\$0	\$0	\$0
			<b>\$110,267</b>	<b>\$134,341</b>	<b>\$109,743</b>	<b>\$121,858</b>
<b>STREET LIGHTING</b>						
23250	00-232-500	Street Lighting	<b>\$55,693</b>	<b>\$58,000</b>	<b>\$57,049</b>	<b>\$59,787</b>
<b>TRAFFIC SERVICE</b>						
23261	00-232-610	Street Signs	\$2,396	\$2,000	\$186	\$1,500
23262	00-232-620	Painting Lines	\$3,965	\$4,000	\$4,154	\$4,500
23263	00-232-630	Maintence to Crossings	\$0	\$0	\$0	\$0
23264	00-232-640	Engineering Services	\$420	\$1,000	\$0	\$1,000
			<b>\$6,781</b>	<b>\$7,000</b>	<b>\$4,340</b>	<b>\$7,000</b>
<b>PUBLIC TRANSIT</b>						
23510	00-235-100	Public Transit	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>DEBT CHARGES - TRANS SERV</b>						
1023721	00-237-210	Debenture Interest PW	\$5,198	\$4,485	\$5,567	\$5,085
1023550	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
1023560	00-237-560	Gain/Loss Capital Assets-PW	\$0	\$0	\$0	\$0
			<b>\$5,198</b>	<b>\$4,485</b>	<b>\$5,567</b>	<b>\$5,085</b>
<b>Department Totals</b>			<b>\$252,707</b>	<b>\$296,425</b>	<b>\$258,619</b>	<b>\$285,781</b>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>SEWAGE COLLECTION SYSTEM</b>						
<b>ADMINISTRATION</b>						
24211	00-242-211	SWR - Administration	\$5,176	\$5,500	\$5,523	\$5,736
	00-242-280	Engineering - Waste Water	\$0	\$3,000	\$1,034	\$1,000
			<u>\$5,176</u>	<u>\$8,500</u>	<u>\$6,557</u>	<u>\$6,736</u>
<b>SEWAGE COLLECTION SYSTEMS</b>						
24221	00-242-210	Salaries	\$20,402	\$21,032	\$10,459	\$10,919
	00-242-270	Training Costs - SWR	\$0	\$1,000	\$0	\$1,000
24223	00-242-230	Material Expense/contractors	\$23,882	\$20,000	\$4,042	\$12,000
	00-242-235	Monitoring/Testing Fees	\$442	\$1,500	\$918	\$1,000
24224	00-242-240	Sewer Cleaning Fees	\$2,093	\$6,500	\$4,386	\$6,500
			<u>\$46,819</u>	<u>\$50,032</u>	<u>\$19,805</u>	<u>\$31,419</u>
<b>SEWAGE LIFT STATIONS</b>						
1024230	00-242-245	Maintenance of Pumps - LS	\$0	\$0	\$1,000	\$4,000
1024230	00-242-250	Electricity	\$51,562	\$52,100	\$29,350	\$31,000
1024230	00-242-260	Insurance	\$3,612	\$983	\$400	\$393
			<u>\$55,174</u>	<u>\$53,083</u>	<u>\$30,750</u>	<u>\$35,393</u>
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>						
1024240	00-242-400	Salaries- Sewage Treatment	\$0	\$0	\$10,458	\$10,920
1024240	00-242-255	Chemicals-Chlorine -Plant	\$3,386	\$7,000	\$5,308	\$5,500
1024240	00-242-410	Repairs/Materials-Plant			\$500	\$1,000
1024240	00-242-420	Electricity-Plant	\$0	\$0	\$20,286	\$21,200
1024240	00-242-233	Scada Data Lines	\$1,055	\$1,500	\$845	\$1,000
1024240	00-242-430	Insurance-Plant	\$0	\$0	\$583	\$556
			<u>\$4,441</u>	<u>\$8,500</u>	<u>\$37,980</u>	<u>\$40,176</u>
			<u>\$111,610</u>	<u>\$120,115</u>	<u>\$95,092</u>	<u>\$113,724</u>
<b>GARBAGE &amp; WASTE COLLECTION</b>						
24323	00-243-230	Trucking Costs	\$60,170	\$57,500	\$57,945	\$58,344
24324	00-243-240	Public Area Waste Collection/Disposal	\$2,793	\$4,600	\$3,056	\$4,000
			<u>\$62,963</u>	<u>\$62,100</u>	<u>\$61,001</u>	<u>\$62,344</u>
<b>MUNICIPAL SOLID WASTE SITE</b>						
1024331	00-243-310	Solid Waste Contract (Operating)	\$36,531	\$66,760	\$77,795	\$76,803
1024331	00-243-330	Trf Reserves Closure Costs	\$0	\$0	\$0	\$0
			<u>\$36,531</u>	<u>\$66,760</u>	<u>\$77,795</u>	<u>\$76,803</u>
			<u>\$99,494</u>	<u>\$128,860</u>	<u>\$138,796</u>	<u>\$139,147</u>
<b>AMORTIZATION-ENVIRN HEALTH</b>						
24721	00-248-120	Amortization -S&G	\$0	\$0	\$0	\$0
1024460	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>
<b>DEBT CHARGES-ENVIRN HEALTH</b>						
24721	00-247-210	Debenture Interest - S&G	\$3,406	\$3,273	\$3,999	\$2,584
			<u>\$3,406</u>	<u>\$3,273</u>	<u>\$3,999</u>	<u>\$2,584</u>
<b>Department Totals</b>			<u>\$214,510</u>	<u>\$252,248</u>	<u>\$237,887</u>	<u>\$255,455</u>



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

	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>HOUSING</b>				
1025100 00-251-100 Cemeterys - Operating Grant	\$9,000	\$9,000	\$9,000	\$9,000
1025310 00-253-100 Deficit-Regional Housing	\$10,473	\$5,500	\$5,516	\$10,473
	<u>\$19,473</u>	<u>\$14,500</u>	<u>\$14,516</u>	<u>\$19,473</u>
<b>Amortization - Public Health Services</b>				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
00-257-600 Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
<b>Department Total</b>	<b>\$19,473</b>	<b>\$14,500</b>	<b>\$14,516</b>	<b>\$19,473</b>

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

	Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>				
1026140 00261-400 Regional Planning	\$37,506	\$37,506	\$37,506	\$38,331
1026190 00-261-200 Engineering Services	\$10,239	\$5,000	\$574	\$5,000
1026190 00-261-300 Legal Services/ Advertising	\$4,228	\$6,000	\$521	\$3,000
	\$14,467	\$11,000	\$1,095	\$8,000
	<del>\$51,973</del>	<del>\$48,506</del>	<del>\$38,601</del>	<del>\$46,331</del>
<b>COMMUNITY DEVELOPMENT</b>				
1026250 00-262-500 Regional Development Agency	\$3,175	\$3,325	\$3,325	\$3,311
1026290 00-262-900 Economic Development Other	\$1,085	\$2,000	\$1,000	\$1,000
1026290 00-262-910 Community Ad hoc Committees	\$0	\$0	\$238	\$5,750
	\$1,085	\$2,000	\$1,238	\$6,750
	<del>\$4,260</del>	<del>\$5,325</del>	<del>\$4,563</del>	<del>\$10,061</del>
<b>Amortization - Environmental Development Services</b>				
1026650 00-269-000 Amortization - ED	\$0	\$0	\$0	\$0
1026660 00-269-060 Gain/Loss on Sale of Capital Asset	\$0	\$0	\$0	\$0
	<del>\$0</del>	<del>\$0</del>	<del>\$0</del>	<del>\$0</del>
<b>Debt Charges</b>				
1026721 00-267-000 Interest on Debt-ED	<del>\$0</del>	<del>\$0</del>	<del>\$0</del>	<del>\$0</del>
<b>OTHER ENVIRONMENTAL SERVICES</b>				
1026910 00-269-100 Tourism	\$7,612	<del>\$9,060</del>	\$10,805	<del>\$12,425</del>
1026990 00-262-400 Public Comfort Stations	\$14,855	\$16,000	\$16,166	\$16,500
1026990 00-262-450 Community Beautification	\$3,053	\$3,000	\$3,043	\$3,000
1026990 00-269-200 Public Receptions	\$248	\$300	\$248	\$300
1026990 00-269-920 Wharf Expenses	\$1,721	\$2,000	\$1,277	\$2,000
	\$19,877	\$21,300	\$20,734	\$21,800
	<del>\$27,489</del>	<del>\$30,360</del>	<del>\$31,539</del>	<del>\$34,225</del>
Department Totals	<b>\$83,722</b>	<b>\$84,191</b>	<b>\$74,703</b>	<b>\$90,617</b>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>ADMINISTRATION</b>						
27110	00-271-111	Rec Administration Salaries	\$2,588	\$2,750	\$2,761	\$2,868
			<b>\$2,588</b>	<b>\$2,750</b>	<b>\$2,761</b>	<b>\$2,868</b>
<b>PROGRAMS &amp; SERVICES</b>						
27190	00-271-910	Community Grant Program	\$2,000	\$1,850	\$1,700	\$1,750
27190	00-271-920	Special Projects	\$677	\$750	\$749	\$800
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	\$0	\$200	\$25	\$200
			<b>\$2,677</b>	<b>\$2,800</b>	<b>\$2,474</b>	<b>\$2,750</b>
<b>PARKS PLAYGROUNDS FIELDS</b>						
27180	00-271-800	Parks Fields Playgrounds	\$4,278	\$5,500	\$2,613	\$5,500
27180	00-271-810	Insurance	\$592	\$586	\$441	\$653
27180	00-271-820	Labour	\$11,876	\$12,200	\$12,245	\$12,600
27180	00-271-830	Travel/Mileage	\$2,045	\$2,100	\$2,038	\$2,100
27130	00-271-935	Swimming Pool Operation	\$9,336	\$9,500	\$9,518	\$9,500
			<b>\$28,127</b>	<b>\$29,886</b>	<b>\$26,855</b>	<b>\$30,353</b>
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>						
27252	00-272-520	SouthShore Regional Library	\$9,153	\$5,665	\$5,665	\$5,636
27270	00-272-700	Heritage Properties	\$0	\$1,000	\$557	\$1,000
27275	00-272-750	Founders Museum	\$6,987	\$7,100	\$6,671	\$7,100
27280	00-272-800	Field of Honour	\$1,245	\$0	\$0	\$0
27290	00-272-900	Bandstand Maintenance	\$737	\$6,000	\$956	\$6,000
			<b>\$18,122</b>	<b>\$19,765</b>	<b>\$13,849</b>	<b>\$19,736</b>
<b>DEBT CHGS- RECREATION &amp; CULTURAL SERVICES</b>						
	00-277-000	Interest on Debt- R&C	\$0	\$0	\$0	\$0
	00-279-970	Amortization-R&C	\$0	\$0	\$0	\$0
1027360	00-279-960	Gain/Loss on Capital Assets -Rec	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Totals</b>			<b>\$51,514</b>	<b>\$55,201</b>	<b>\$45,939</b>	<b>\$55,707</b>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>EDUCATION</b>						
EDUCATION						
28811	00-288-110	Education - Mandatory Contribution	\$310,248	\$327,442	\$327,442	\$331,049

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 FISCAL SERVICES

<b>FISCAL SERVICES</b>						
DEBT CHARGES						
28131	00-281-310	Principal Installments or Sinking Fund Reg.	\$22,400	\$26,000	<del>\$51,567</del>	\$65,633
			<b>\$22,400</b>	<b>\$26,000</b>	<b>\$51,567</b>	<b>\$65,633</b>

<b>TRANSFERS TO/FROM FUNDS</b>						
TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS						
28221	00-282-210	Special Reserve Fund - Capital	\$55,000	\$0	\$0	\$0
28222	00-282-220	Special Reserve Fund-Equipment	\$67,153	\$71,594	\$98,323	\$54,000
28223	00-282-230	Special Reserve Fund-Operating	\$63,540	\$10,000	\$10,000	\$26,475
28223	00-282-235	Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
28224	00-282-240	General Capital Fund (from Revenue)	\$95,301	\$182,455	\$228,018	<del>\$157,816</del>
			<b>\$280,994</b>	<b>\$264,049</b>	<b>\$336,341</b>	<b>\$238,291</b>

TRANSFER FROM RESERVES						
19120	00-191-200	Surplus of Prior Year/ Operating Reserves	\$0	\$0	\$0	\$0
19130	00-191-300	Transfers-Capital Reserves	\$0	\$0	\$0	\$0
19140	00-191-400	Transfers-Equipment Reserve	\$3,486	\$0	\$0	\$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			<b>\$3,486</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Department Totals			<del><b>(\$277,508)</b></del>	<del><b>(\$264,049)</b></del>	<del><b>(\$336,341)</b></del>	<del><b>(\$238,291)</b></del>

**NOTE 3 TOTALS ON THIS PAGE**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2011/12**

**Source of Funding which is used for Captial & Other Expenditures**

	BUDGET
Garbage Fees	42,000
Deed transfer tax	40,000
Sewer Fees	109,000
Tax Rate	<b>32,449</b>
<b>Net Revenue Available</b>	<b><u>223,449</u></b>

**Town of Mahone Bay Capital Budget Considerations**

	BUDGET
<b>Debt Charges 2009/10</b>	<b><u>65,633</u></b>

Town Hall Boiler Roof Insulation	4,000
Town Council Chambers Improvements	18,750
Fire Dept Major Repairs -Truck	21,600
Fire Hall - Replace Oil Tank	8,000
Fire Hall Roof	15,000
Playground Equipment	12,500
Recapping Pine Grove (Fauxburg to Spruce)	14,750
Recapping Pine Grove Spruce to Fairmont)	14,750
Pave Spruce St (Maple to Pine Grove)	25,000
Pave Hedge Row (Pleasant to Maple)	7,500
Replace Concrete Sidewalk -Clairmont Street	55,000
New Entrance/Exit Signs to Town of Mahone Bay	30,000
Water Lot Purchase- Finnisteeres	9,000
Sewage Treatment Automatic Contol	28,000
Sewage Treatment Plant Chlorine Gas Regulators	7,000
Public Works/ Fire Building Detailed Design	50,000
Video Monitoring - Parks	7,500
Cul to Sac - Fairmount	10,000
Aerial Mapping (Joint Project Chester)	14,000
Sewer Lift Station Replacement Pump	15,000
Controls for Lift Station	5,000
Council _Laptops	10,000
Solid Waste Capital	32,100
<b>Total Capital Projects 2011/12</b>	<b><u>414,450</u></b>

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2011/12**

Financing netted against Capital	
Capital Borrowing	
Internal Capital Borrowing	-50,000
Capital Grant -Health&Promotion	-4,500
Capital Reserve	
Donations Lions Club	-7,800
Gas Tax Grant	-77,784
Electric Light Dividend	0
Eco Nova Scotia	0
Equipment Reserve/ Fire Dept	-44,600
Equipment Reserve/Other	-48,300
Operating Reserve	-22,750
Operating Surplus	0
NS Grant - Playground	-900
<b>Net Capital/Revenue</b>	<b>157,816</b>
<b>NET Capita/2008/09 including Debt Charges</b>	<b>223,449</b>
<b>Unallocated Funds</b>	<b>0</b>
<b>Transfer to Equipment Reserves for 2011/12</b>	
Reserve for Wharf Repairs	2,500
Playground Equipment Reserve	2,500
Fire Fighting Equipment	34,000
General Equipment Reserve	15,000
<b>Total Trf to Equip Reserve 2011/12</b>	<b>54,000</b>
<b>Transfer to Operating Reserve for 2011/12</b>	
Cushion for 2012/13 Increase in Costs	16,475
Sewerage Treatment Plant Sludge Removal	10,000
	<b>26,475</b>
<b>Total TOWN CAPITAL 2011/12 Gross</b>	<b>494,925</b>
<b>Total TOWN CAPITAL 2011/12 Net</b>	<b>303,924</b>

Ideal interest rates, we pay 1.75% at BMO

P-1.25%

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2011/12**

Water Principal Debt Charges	<b>51,133</b>
<b>Water Utility 2011/12</b>	<b>BUDGET</b>
Land Purchase Watershed	0
Intake Screen - Pumphouse (Engineering)	3,500
Pipe Locator	0
Hydrant Replacements	6,000
Chemical Feed Pump	2,500
New Water Meters	3,000
Gate Valve Replacement Main/Clearway	4,000
<b>Total</b>	<b>19,000</b>
<b>TOTAL WATER CAPITAL 2011/12</b>	<b>70,133</b>
<b>Financing of Water Projects</b>	
Depreciation Funds	(51,133)
Build Canada Fund	0
ECO- NOVA SCOTIA	0
Infrastructure Grant	0
Other Grant	0
Capital Loan	0
<b>Total Financing</b>	<b>(51,133)</b>
Net Capital from Revenue	<b>19,000</b>

Note: Depreciation Funds also used for Principal Debt Charges

**WILL NEED TO UNDERTAKE ANOTHER WATER RATE STUDY IN 2011**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2011/12**

<b>Electric Utility</b>	<b>Budget</b>
New Meters	3,000
Replace Defective Cutouts	2,000
Transformers	2,000
New Street Lights	0
New Service -LongHill Rd	9,000
Youden Kinburn Phase 1	7,000
Youden - Kinburn -Phase 2	3,000
Eastlink -Pole Anchors	2,500
<b>Total Capital for 2011/12</b>	<b><u>28,500</u></b>

**Electric Utility - Capital Funding Sources**

	<b>Budget</b>
Capital Contribution	6,000
Eco-Nova Scotia Grant	0
Depreciation Funds	22,500
Capital Loan	0
Electric Surplus	0
	<b><u>28,500</u></b>
<b>Net: Capital/Revenue</b>	<b><u>0</u></b>

**Other Possible Capital Work**

Post Office - 3 Phase Power	22,000
Line Truck	250,000



TOWN OF MAHONE BAY  
WATER UTILITY  
SUMMARY of REVENUE & EXPENDITURES

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
<b>OPERATING REVENUE</b>					
11000	Metered Sales	\$279,076	\$320,000	\$327,085	\$340,169
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$57,808	\$63,560	\$63,960	\$71,355
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	\$3,840	\$3,500	\$4,717	\$4,000
		<b>\$342,164</b>	<b>\$388,500</b>	<b>\$397,202</b>	<b>\$416,964</b>
<b>OPERATING EXPENDITURE</b>					
21000	Source of Supply	\$0	\$1,000	\$683	\$1,000
22000	Pumping	\$14,315	\$15,059	\$18,125	\$18,041
23000	Water Treatment	\$115,856	\$118,434	\$116,417	\$115,388
24000	Transmission & Distribution	\$56,737	\$67,178	\$68,307	\$76,861
25000	Administration & General	\$86,757	\$98,807	\$88,387	\$103,516
26000	Depreciation	\$35,563	\$37,000	\$35,672	\$36,000
27000	Taxes	\$631	\$1,000	\$674	\$1,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		<b>\$309,859</b>	<b>\$338,478</b>	<b>\$328,265</b>	<b>\$351,806</b>
	<b>OPERATING PROFIT</b>	<b>\$32,305</b>	<b>\$50,022</b>	<b>\$68,937</b>	<b>\$65,158</b>
18000	Non- Operating Revenue	\$21,432	\$48,833	\$50,500	\$52,333
29000	Non-Operating Expenditures	\$92,576	\$97,333	\$97,654	\$115,110
	<b>Excess of Revenue Over Expenditur</b>	<b>(\$38,839)</b>	<b>\$1,522</b>	<b>\$21,783</b>	<b>\$2,381</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
STATEMENT OF OPERATING REVENUE

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
11000	METERED SALES				
11100	10-211-100 Residential	\$184,047	\$210,000	\$215,067	\$223,670
11200	10-211-200 Commercial	\$95,029	\$110,000	\$112,018	\$116,499
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<b>\$279,076</b>	<b>\$320,000</b>	<b>\$327,085</b>	<b>\$340,169</b>
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$57,808	\$63,560	\$63,960	\$71,355
13200	Private Fire Protection (Other Muni	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<b>\$57,808</b>	<b>\$63,560</b>	<b>\$63,960</b>	<b>\$71,355</b>
14000	10-214-000 SPRINKLER SERVICE	<b>\$1,440</b>	<b>\$1,440</b>	<b>\$1,440</b>	<b>\$1,440</b>
15000	SALES TO OTHER UTILITIES	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
16000	FORFEITED DISCOUNTS	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$3,840	\$3,500	\$4,717	\$4,000
17200	Rent	\$0	\$0	\$0	\$0
		<b>\$3,840</b>	<b>\$3,500</b>	<b>\$4,717</b>	<b>\$4,000</b>
	<b>TOTAL</b>	<b>\$342,164</b>	<b>\$388,500</b>	<b>\$397,202</b>	<b>\$416,964</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 18000 NON-OPERATING REVENUE

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$823	\$500	\$1,227	\$1,200
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	\$20,000	\$48,333	\$48,333	<del>\$51,133</del>
18900	10-218-900 Other	\$609	\$0	\$940	\$0
		<u>\$21,432</u>	<u>\$48,833</u>	<u>\$50,500</u>	<u>\$52,333</u>
	TOTAL REVENUE	<u>\$363,596</u>	<u>\$437,333</u>	<u>\$447,702</u>	<u>\$469,297</u>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 21000 SOURCE OF SUPPLY

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
21100	10-211-150	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
21200		OPERATING LABOR	\$0	\$0	\$0	\$0
21300		OPERATION SUPPLIES & EXPENSE	\$0	\$0	\$0	\$0
21400		MAINTENANCE OF PLANT				
21410		Reservoirs	\$0			\$0
21420	10-214-200	Intakes	\$0	\$1,000	\$683	\$1,000
21430		Wells & Springs	\$0			\$0
21440		Other	\$0			\$0
			\$0	\$1,000	\$683	\$1,000
21500		WATER PURCHASED	\$0	\$0	\$0	\$0
21600		RENTS	\$0	\$0	\$0	\$0
21900		OTHER	\$0	\$0	\$0	\$0
		TOTAL	\$0	\$1,000	\$683	\$1,000

TOWN OF MAHONE BAY  
 WATER UTILITY  
 22000 PUMPING

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
22100	SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
22200	10-222-200 OPERATING LABOR	\$2,952	\$3,059	\$3,031	\$3,191
22300	10-222-300 FUEL	\$0	\$0	\$0	\$0
22400	10-222-400 POWER PURCHASED	\$10,304	\$10,500	\$11,468	\$12,350
22500	MAINTENANCE OF PLANT				
22510	10-222-510 Structures & Improvements	\$49	\$500	\$19	\$500
22520	10-222-520 Pumping Equipment	\$1,010	\$1,000	\$3,607	\$2,000
		\$1,059	\$1,500	\$3,626	\$2,500
22600	RENTS	\$0	\$0	\$0	\$0
22900	10-222-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$14,315	\$15,059	\$18,125	\$18,041

TOWN OF MAHONE BAY  
WATER UTILITY  
23000 WATER TREATMENT

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$0
10-241-100	WTR - Administration Salaries	\$10,352	\$11,000	\$11,047	\$11,471
		<b>\$10,352</b>	<b>\$11,000</b>	<b>\$11,047</b>	<b>\$11,471</b>
23200	10-223-200 OPERATING LABOR	<b>\$11,808</b>	<b>\$12,234</b>	<b>\$12,122</b>	<b>\$12,763</b>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$35,141	\$35,000	\$39,780	\$35,000
23390	10-223-390 Water Testing Fees	\$14,084	\$15,000	\$8,741	\$8,000
		<b>\$49,225</b>	<b>\$50,000</b>	<b>\$48,521</b>	<b>\$43,000</b>
23400	MAINTENCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,109	\$1,500	\$1,172	\$1,500
23410	10-223-415 Fuel & Electricity	\$30,758	\$31,100	\$35,099	\$36,854
	10-223-418 Internet/ Scada	\$467	\$600	\$1,714	\$1,800
23420	10-223-420 Treatment - Equipment	\$12,137	\$12,000	\$6,742	\$8,000
		<b>\$44,471</b>	<b>\$45,200</b>	<b>\$44,727</b>	<b>\$48,154</b>
23500	RENT	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
23900	OTHER	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	TOTAL	<b>\$115,856</b>	<b>\$118,434</b>	<b>\$116,417</b>	<b>\$115,388</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
24000 TRANSMISSION & DISTRIBUTION

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
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	\$44,895	\$45,878	\$44,841	\$47,861
			<b>\$44,895</b>	<b>\$45,878</b>	<b>\$44,841</b>	<b>\$47,861</b>
24400		MAINTENCE OF PLANTS				
24410	10-224-410	Reservoirs	\$182	\$500	\$406	\$500
	10-224-415	Storage Building	\$0	\$2,000	\$0	\$1,000
24420	10-224-420	Structures & Improvements	\$93	\$1,500	\$0	\$1,500
24430	10-224-430	Distribution Mains	\$3,386	\$5,000	\$8,986	\$10,000
24430	10-224-435	Transmission Mains	\$0	\$1,000	\$69	\$1,000
24440	10-224-491	Services	\$1,615	\$1,500	\$6,087	\$5,000
24440	10-224-492	Meters	\$0	\$800	\$1,501	\$2,000
24440	10-224-493	Hydrants	\$0	\$500	\$0	\$500
			<b>\$5,276</b>	<b>\$12,800</b>	<b>\$17,049</b>	<b>\$21,500</b>
24500	10-224-500	RENT	\$0	\$0	\$0	\$0
24600	10-224-600	STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700	TRANSPORTATION	\$5,336	\$7,000	\$5,060	\$6,000
24800	10-224-800	SHOP EXPENSES	\$1,230	\$1,500	\$1,357	\$1,500
24900	10-224-900	OTHER	\$0	\$0	\$0	\$0
		TOTAL	<b>\$56,737</b>	<b>\$67,178</b>	<b>\$68,307</b>	<b>\$76,861</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
5000 ADMINISTRATION & GENERAL

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
25100	CONSUMER ACCOUNTING & COLLECTING				
25110	10-225-100 Supervision	\$0	\$0	\$0	\$0
25120	10-225-120 Meter Reading	\$0	\$0	\$302	\$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	\$1,885	\$1,500	\$2,124	\$2,000
25190	10-225-190 Other	\$0	\$0	\$0	\$0
		<b>\$1,885</b>	<b>\$1,500</b>	<b>\$2,426</b>	<b>\$2,000</b>
25200	SALARIES				
25220	10-225-220 Allocated	\$36,583	\$42,400	\$36,311	\$43,715
25290	10-225-290 Officers & Executives	\$5,042	\$5,060	\$5,202	\$5,495
		<b>\$41,625</b>	<b>\$47,460</b>	<b>\$41,513</b>	<b>\$49,210</b>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%	\$1,914	\$2,500	\$1,637	\$2,000
25330	10-225-330 General Office	\$183	\$500	\$453	\$500
25340	10-225-340 Allocated Office Expenses	\$10,200	\$10,800	\$10,800	\$12,000
25330	10-225-350 Advertising	\$234	\$500	\$398	\$500
25330	10-225-360 Mileage Water Staff	\$1,993	\$2,000	\$1,490	\$2,000
25330	10-225-370 Telephone/Internet	\$3,775	\$4,000	\$3,522	\$4,000
25330	10-225-380 Employee Benefits	\$12,708	\$15,353	\$12,625	\$17,087
		<b>\$31,007</b>	<b>\$35,653</b>	<b>\$30,925</b>	<b>\$38,087</b>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$4,500	\$4,500	\$4,969	\$5,500
25420	10-225-420 Legal	\$0	\$1,000	\$0	\$0
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<b>\$4,500</b>	<b>\$5,500</b>	<b>\$4,969</b>	<b>\$5,500</b>
25500	10-225-500 REGULATORY EXPENSES	<b>\$750</b>	<b>\$900</b>	<b>\$760</b>	<b>\$900</b>
25600	10-225-600 INSURANCE	<b>\$6,990</b>	<b>\$7,794</b>	<b>\$7,794</b>	<b>\$7,819</b>
25700	10-225-700 RENTS OF GENERAL PROPERTY	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25800	10-225-800 MAINTENCE OF GENERAL PROPE	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
25900	10-225-900 OTHER ( H.S.T.)	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	TOTAL	<b>\$86,757</b>	<b>\$98,807</b>	<b>\$88,387</b>	<b>\$103,516</b>
26000	10-226-000 DEPRECIATION	<b>\$35,563</b>	<b>\$37,000</b>	<b>\$35,672</b>	<b>\$36,000</b>
27000	10-227-000 TAXES	<b>\$631</b>	<b>\$1,000</b>	<b>\$674</b>	<b>\$1,000</b>



TOWN OF MAHONE BAY  
WATER UTILITY  
29000 NON-OPERATING EXPENDITURES

		Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
29100	REDEMPTION OF LONG TERM DEBT				
29110	10-229-110 Principal	\$45,000	\$48,333	\$48,333	\$48,333
	Principal Interfund Loan	\$0	\$0	\$0	\$2,800
29120	10-229-120 Sinking Fund	\$0	\$0	\$0	\$0
		<u>\$45,000</u>	<u>\$48,333</u>	<u>\$48,333</u>	<u>\$51,133</u>
29200	10-229-200 INTEREST ON LONG TERM DEBT	<u>\$42,616</u>	<u>\$40,800</u>	<u>\$44,199</u>	<u>\$38,732</u>
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$0	\$200	\$69	\$200
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$4,960	\$8,000	\$5,053	\$5,625
29330	10-293-300 Interfund	\$0	\$0	\$0	\$420
		<u>\$4,960</u>	<u>\$8,200</u>	<u>\$5,122</u>	<u>\$6,245</u>
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$19,000</u>
29900	10-229-900 OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$92,576</u>	<u>\$97,333</u>	<u>\$97,654</u>	<u>\$115,110</u>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
501	20-501-000	Domestic Service-Sales	\$663,274	\$666,723	\$664,659	\$703,010
502	20-502-000	Commercial Service-Sales	\$49,731	\$49,990	\$53,022	\$56,081
504	20-504-000	Industrial Power-Sales	\$701,013	\$704,658	\$698,021	\$738,297
505	20-505-000	Street Lighting	\$61,357	\$61,676	\$62,195	\$65,784
510	20-510-000	Misc Revenue (Conn Charges)	\$5,690	\$5,000	\$2,400	\$3,500
510	20-510-100	Electrical Wiring Permit Fees	\$2,974	\$3,000	\$4,632	\$4,000
511	20-511-000	Interest on Overdue Accounts	\$5,699	\$5,000	\$5,358	\$5,200
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$271	\$0	\$736	\$800
530	20-530-000	Non-Operating Revenue				
		Other	\$13,687	\$12,000	\$10,496	\$10,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>			<b>\$1,503,696</b>	<b>\$1,508,047</b>	<b>\$1,501,519</b>	<b>\$1,586,672</b>

611	20-611-000	Power Purchased	<b>\$1,123,839</b>	<b>\$1,106,544</b>	<b>\$1,120,941</b>	<b>\$1,214,881</b>
614	20-614-000	Supervision Salaries	\$10,352	\$11,000	\$11,047	\$11,471
614.1	20-614-100	Salaries	\$84,797	\$100,719	\$77,648	\$90,000
620.4	20-620-420	Staff Mileage	\$263	\$800	\$157	\$500
620.9	20-620-900	Employee Benefits	\$23,664	\$26,868	\$19,146	\$29,900
	20-614-150	Engineering/Consultants	\$0	\$2,000	\$0	\$1,000
	20-614-175	Contracted Services -Operating	\$500	\$6,000	\$3,475	\$5,000
614.2	20-614-200	Supplies	\$7,987	\$8,000	\$7,130	\$7,000
	20-614-260	Staff Communications -Cell Phones	\$798	\$1,500	\$325	\$1,000
	20-614-270	Electrical Inspection Services	\$2,148	\$3,000	\$3,871	\$4,000
614.3	20-614-300	Meters Expenses	\$5,060	\$5,000	\$4,412	\$4,500
	20-614-320	Maintenance of Transformers	\$40	\$200	\$395	\$400
614.4	20-614-400	Reading Meters	\$0	\$0	\$0	\$0
614.5	20-614-500	Street Light Expense	\$96	\$1,000	\$0	\$800
614.6	20-614-600	Small Tools	\$2,219	\$1,500	\$1,352	\$1,500
614.7	20-614-700	Vehicle Expense	\$4,481	\$10,000	\$4,406	\$10,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$2,942	\$1,500	\$50	\$1,000
614.8	20-614-800	Other Expense	\$84	\$500	\$391	\$500
			<b>\$145,431</b>	<b>\$179,587</b>	<b>\$133,805</b>	<b>\$168,571</b>

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

			Actual 2009/10	Budget 2010/11	Actual 2010/11	Budget 2011/12
Administration						
	20-620-050	Executive Salaries	\$15,125	\$15,180	\$15,606	\$16,486
620.1	20-620-100	Accounting Salaries & CAO	\$61,573	\$69,400	\$62,656	\$72,591
	20-620-110	Other Salaries-EL	\$0	\$0	\$19,154	\$0
620.2	20-620-200	Auditors	\$6,500	\$6,500	\$6,500	\$8,000
620.4	20-620-400	Bad Debt Expense	\$6,872	\$6,000	\$6,961	\$6,500
620.4	20-620-410	Electric Light Coop Costs	\$1,988	\$3,000	\$1,295	\$3,000
620.4	20-620-430	Photocopy Lease/Rental	\$3,987	\$3,680	\$3,373	\$3,680
620.4	20-620-450	Computer Maintenance	\$0	\$6,500	\$4,568	\$6,500
	20-620-460	Legal Services	\$0	\$1,000	\$1,659	\$1,000
	20-620-490	Office Costs Shared	\$22,200	\$23,340	\$23,340	\$24,000
620.5	20-620-500	Misc Office Expenses	\$511	\$500	\$1,751	\$1,000
620.5	20-620-510	Insurance	\$8,328	\$8,593	\$8,592	\$8,769
620.8	20-620-800	Regulatory Expense	\$1,701	\$2,000	\$1,823	\$2,000
			<u>\$128,785</u>	<u>\$145,693</u>	<u>\$157,278</u>	<u>\$153,526</u>
631	20-631-000	Taxes	<u>\$9,217</u>	<u>\$23,990</u>	<u>\$24,237</u>	<u>\$24,200</u>
632	20-632-000	Depreciation of Plant	<u>\$29,523</u>	<u>\$30,000</u>	<u>\$30,798</u>	<u>\$30,000</u>
635	20-635-000	Capital Expense From Revenue	<u>\$0</u>	<u>\$7,161</u>	<u>\$9,330</u>	<u>\$0</u>
	20-637-000	Interest Expense	<u>\$661</u>	<u>\$1,000</u>	<u>\$510</u>	<u>\$1,000</u>
		TOTAL EXPENDITURES	<u>\$1,437,456</u>	<u>\$1,493,975</u>	<u>\$1,476,899</u>	<u>\$1,592,178</u>
		Surplus (Deficit)	\$66,240	\$14,072	\$24,620	(\$5,506)
		TOTAL	<u>\$1,503,696</u>	<u>\$1,508,047</u>	<u>\$1,501,519</u>	<u>\$1,586,672</u>

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

	2009/10 ACTUALS	2010/11 BUDGET	2010/11 ACTUALS	2011/12 BUDGET
<b>Revenue</b>				
Investment income	\$ 447	\$ 500	\$ 745	\$ 850
Grant from Town	\$ 5,000	\$ 5,000	\$ 6,000	\$ 5,250
Donations	\$ -			
Perpetual care	3,000	2,000	575	1,500
Annual upkeep	200	200	200	170
	<u>8,647</u>	<u>7,700</u>	<u>7,520</u>	<u>7,770</u>
<b>Expenditures</b>				
Mowing and grounds upkeep	5,798	8,500	5,485	6,500
Administration	600	600	770	750
	<u>6,398</u>	<u>9,100</u>	<u>6,255</u>	<u>7,250</u>
Deficiency of revenue over expenditures	\$ 2,001	\$ 150	\$ 1,265	\$ 520

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

	2009/10 ACTUALS	2010/11 BUDGET	2010/11 ACTUALS	2011/12 BUDGET
<b>Revenue</b>				
Investment income	\$ 2,041	\$ 2,500	\$ 8,406	\$ 2,500
Grant from Town	\$ 4,000	\$ 4,000	\$ 3,000	\$ 3,750
Donations	\$ -		\$ 400	\$ -
Perpetual care				
Annual upkeep				
	<u>6,041</u>	<u>6,500</u>	<u>11,806</u>	<u>6,250</u>
<b>Expenditures</b>				
Improvements	-	-		
Mowing and grounds upkeep	5,051	5,500	4,003	5,000
Administration	550	550	750	750
	<u>5,601</u>	<u>6,050</u>	<u>4,753</u>	<u>5,750</u>
Deficiency of revenue over expenditures	\$ 440	\$ 450	\$ 7,053	\$ 500