

TOWN OF MAHONE BAY

2014/15

OPERATING BUDGETS

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APPROVED
JULY 2, 2014

**TOWN OF MAHONE BAY
2014/15 BUDGET INFORMATION**

SCHEDULE A

Calculation of Tax Rates

Estimated Expenditures	\$2,394,816	Includes Education
Less: Revenue Other than Tax Levy	\$541,752	
Tax Levy	\$1,853,064	

Tax Levy for Tax Rate Purposes	\$1,853,064
Total Net Taxable Assessment (from Schedule B)	\$129,428,000

NET Taxable Assessment for tax rate Purposes	\$129,428,000
General Tax Rate (3 divided by 4)	\$1.43
Commercial Rate	\$2.910
Residential Tax Rate	\$1.150
Seasonal Tax Rate	\$2.180

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
RESIDENTIAL								
Residential Properties	\$118,571,100	(\$11,328,200)	\$43,700	\$0	(\$225,000)	\$107,061,600	\$0	\$107,061,600
Resource Property	\$1,674,800	(\$163,500)	\$0	\$0	\$0	\$1,511,300	\$0	\$1,511,300
Total Residential	\$120,245,900	(\$11,491,700)	\$43,700	\$0	(\$225,000)	\$108,572,900	\$0	\$108,572,900
COMMERCIAL								
Commercial Property	\$20,580,400	\$0	(\$670,400)	\$0	(\$100,000)	\$19,810,000	\$715,200	\$20,525,200
Business Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Commercial	\$20,580,400	\$0	(\$670,400)	\$0	(\$100,000)	\$19,810,000	\$715,200	\$20,525,200
Seasonal	\$0	\$0	\$329,900	\$0	\$0	\$329,900	0	\$329,900
TOTAL ASSESSMENT	\$140,826,300	(\$11,491,700)	(\$296,800)	\$0	(\$325,000)	\$128,712,800	\$715,200	\$129,428,000

Note: 364 of 627 properties Capped=58%

CAP for 2014= 0.89%

**TOWN OF MAHONE BAY
2014/15 BUDGET INFORMATION**

SCHEDULE D

Grants in Lieu of taxes	Owner	Assessment	Rate	Total	
	Nova Scotia Licquor Commissi	\$628,200	\$2.910	\$18,281	12420 see below
	NS Dept of Natural Resources	\$87,000 CN	\$2.910	\$2,532	16289

\$715,200 **\$20,813**

Residential Real	\$107,061,600	\$1.150	\$1,231,208	11110
Commercial Real	\$19,810,000	\$2.910	\$576,471	11121
Resource	\$1,511,300	\$1.150	\$17,380	11151
Business Occupancy	\$0	\$2.910	\$0	11410
Seasonal	\$329,900	\$2.180	\$7,192	11121
Total inc GIL	\$129,428,000		\$1,853,064	

\$0

Note: Change of Use : Vet Facility to Residential 94,900

Note: House Burnt down Main St Spring 2014 162,900

ASSESSMENT COMPARISON

Adjust 2013/14 MB Resorts 291,000 from C to R, Vet Build from C to R

	2013/14	2014/15	Difference	%	
Residential	\$102,741,200	\$106,738,400	\$3,997,200	3.89%	Includes Property Sold/CAP changed
Resource	\$1,834,500	\$1,834,500	\$0	0.00%	New Properties
Commercial	\$17,948,700	\$17,887,200	(\$61,500)	-0.34%	
Seasonal	\$333,400	\$329,900	(\$3,500)	-1.05%	
	\$122,857,800	\$126,790,000	\$3,932,200	3.20%	
Water Utility	2,638,000	2,638,000	\$0	0.00%	Old Treatment plant Assessed Exempt
	\$125,495,800	\$129,428,000	\$3,932,200	3.13%	

TAX RATE COMPARISON

	2013/14 Rates	2014/15 Eqv Rates	2014/15 Rates	Difference	%
Residential	\$1.150	\$1.107	\$1.150	\$0.043	3.88%
Commercial	\$2.910	\$2.920	\$2.910	(\$0.010)	-0.34%
Seasonal	\$2.180	\$2.190	\$2.180	(\$0.010)	-0.46%

	Residential	Commercial	Seasonal	Total
\$0.01 =	\$10,857	\$2,053	\$33	\$12,943
1% =	\$12,486	\$5,973	\$72	\$18,531

TAX INCREASE - EFFECT ON TAXES, RESIDENTIAL IMPACT LOWER DUE TO NEW CONSTRUCTION

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
0.00%	\$1.107	\$2.920	\$1,225,843	\$606,561	\$1,832,404	\$0	\$1,832,404
1.00%	\$1.118	\$2.949	\$1,238,024	\$612,585	\$1,850,609	\$0	\$1,850,609
2.00%	\$1.129	\$2.978	\$1,250,205	\$618,609	\$1,868,814	\$0	\$1,868,814
3.00%	\$1.140	\$3.008	\$1,262,386	\$624,841	\$1,887,227	\$0	\$1,887,227
4.00%	\$1.151	\$3.037	\$1,274,567	\$630,865	\$1,905,432	\$0	\$1,905,432
4.75%	\$1.160	\$3.059	\$1,284,533	\$635,435	\$1,919,968	\$0	\$1,919,968
5.00%	\$1.162	\$3.066	\$1,286,747	\$636,889	\$1,923,636	\$0	\$1,923,636

COSTS DETERMINED BY TAX RATE

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
TAX REDUCTIONS -SECTION 71					
WATER SYSTEM	2,638,000	\$2.910	\$76,766	\$76,766	\$0
Mahone Bay Centre	309,400	\$1.760	\$5,445	\$5,445	\$0
Trustees Charity Lodge	130,100	\$1.760	\$2,290	\$2,290	\$0
			\$84,501	\$84,501	\$0

TAXES PD BY TOWN & UTILITIES

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE	
TOURIST BUREAU	\$118,500	\$2.910	\$3,448	\$3,448	\$0	
Water Utility - Alliant	123,500	\$2.910	\$800	\$3,594	N/A	Pd by alliant
Water Utility-Alliant Resource	8,600	\$1.150	\$200	\$99	N/A	Pd by alliant
Mahone Bay Founders Society	161,400	\$2.910	\$4,697	\$4,697	\$0	

TAX EXEMPTION

NSPCI GRANT IN LIEU	47,700	\$2.910	\$795	\$1,388	(\$593)
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UTILITY ASSESSMENT CHANGE COMPARISON

	2013/14	2014/15	Difference
WATER SYSTEM	2,638,000	2,638,000	-

FOURTH SHORE HOUSING AUTHORITY

	ASSESSMENT	2014/15 TAXES	INFRASTRUCTURE
BUILDING #1 33 CHERRY LANE	573,000	6,590	3,600
BUILDING #2 35 CHERRY LANE	381,900	4,392	2,400
		10,982	6,000

TOTAL REVENUE	16,982
Town SHARE OF DEFICIT	12,000

Status of Town Funds (unaudited)

FUND	Balance March 31/13	Revenue 2013/14	Used in 2013/14	Estimated Balance March 31/14
Electric Light Operating Fund	382,573	-23,749	20,000	338,824
Town Operating Fund	808,569	0	50,000	758,569
Water Operating Fund	-239,170	-21,589	0	-260,759
Athletic & Cultural Trust	9,489	50	6,259	3,280
Capital Reserve	429,750	4,000	149,000	284,750
Bayview Cemetery	19,433	430	0	19,863
Park Cemetery Perpetual Care	74,794	1,300	0	76,094
Electric Depreciation Reserve	102,809	32,000	57,000	77,809
Equipment Reserve	370,090	63,000	77,000	356,090
Gas Tax Grant Reserve	0	78,000	78,000	0
Operating Reserve	188,048	16,500	1,463	203,085
Water Depreciation	2,345	37,000	36,800	2,545
	2,148,730	186,942	475,522	1,860,150

TOWN OF MAHONE BAY BUDGET RECAP

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15	% Change Budget to Budget	% Change Budget to Actuals
Taxes	2,053,715	2,040,810	2,059,719	2,074,910	1.67%	0.74%
Education	347,493	356,855	356,856	367,082	2.87%	2.87%
Net Taxes	1,706,222	1,683,955	1,702,863	1,707,828	1.42%	0.29%
Grants in Lieu of Taxes	21,119	21,249	21,249	20,813	-2.05%	-2.05%
Service Provided To Other Governments	116,131	118,500	119,142	122,000	2.95%	2.40%
Sale of Services	5,922	4,500	9,161	5,000	11.11%	-45.42%
Other Revenue From Own Sources	126,345	113,789	122,652	115,823	1.79%	-5.57%
Unconditional Transfers From Other Governments	50,020	50,020	50,020	50,020	0.00%	0.00%
Conditional Transfers From Provincial Government & Agencies	1,000	1,000	42,183	6,250	525.00%	-85.18%
Total Revenue	2,026,759	1,993,013	2,067,270	2,027,734	1.74%	-1.91%
General Government Services	372,985	395,374	376,264	397,112	0.44%	5.54%
Protective Services	485,319	517,742	473,246	530,432	2.45%	12.08%
Transportation Services	252,397	290,099	310,488	312,109	7.59%	0.52%
Environmental Health Services	244,201	283,067	267,457	283,565	0.18%	6.02%
Public Health & Welfare Services	20,795	21,000	20,446	21,000	0.00%	2.71%
Environmental Development Services	92,970	102,607	88,685	118,428	15.42%	33.54%
Recreation, Cultural Services	54,600	56,629	52,643	57,486	1.51%	9.20%
Total Expenditures	1,523,267	1,666,518	1,589,229	1,720,132	3.22%	8.24%
Excess of Revenue Over Expenditures	503,492	326,495	478,041	307,602		-35.65%
Debenture & Term Loan Principal Payments Trf to/from Own Agencies	-66,400	-66,400	-66,400	-66,400	0.00%	0.00%
	-308,972	-260,016	-345,108	-241,202	-7.24%	-30.11%
Change in Fund Position Before Depreciation	128,120	79	66,533	-0		Actuals will c/
Depreciation	476,659	426,500	483,000	490,000		AREA Costs/
Excess of Expenditures over Revenue	-348,539	-426,421	-416,467	-490,000		17.66%

Note: DRAFT TOWN BUDGETS DO NOT INCLUDE AMORTIZATION EXPENSE

	Budget 2014/15
Town General	2,394,816
Electric Light	1,938,012
Water Utility	536,269
	4,869,097

DEPRECIATION START IN 2012/13 TO BE RECORDED IN THE CAPITAL FUND

GENERAL GOVERNMENT SERVICES 00-219-997	5,729	6,000	6,000	6,000
PROTECTIVE SERVICES 00-226-100	108,964	110,000	110,000	110,000
TRANSPORTATION SERVICES 00-237-500	147,595	150,000	150,000	157,000
ENVIRONMENTAL HEALTH SERVICES 00-248-120	187,906	135,000	190,000	190,000
PUBLIC HEALTH SERVICES 00-257-500	0	0	0	0
ENVIRONMENTAL DEVELOPMENT SERVICES 00-269-000	15,791	14,500	16,000	16,000
RECREATION & CULTURAL SERVICES 00-279-970	10,674	11,000	11,000	11,000
Amortization of Capital Assets	476,659	426,500	483,000	490,000

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
ASSESSABLE PROPERTY				
11110 00-111-100 Residential Assessment	\$1,133,850	\$1,179,024	\$1,187,815	\$1,231,208
11121 00-111-210 Commercial Assessment	\$588,475	\$589,054	\$578,025	\$576,471
00-111-220 Commercial - Seasonal Properties	\$7,214	\$7,268	\$7,268	\$7,192
11151 00-111-510 Resource- Assessable	\$22,046	\$19,159	\$19,590	\$17,380
	<u>\$1,751,585</u>	<u>\$1,794,505</u>	<u>\$1,792,698</u>	<u>\$1,832,251</u>
SPECIAL ASSESSMENTS				
00-112-001 Infrastructure Charges	\$182,454	\$183,000	\$180,000	\$180,000
	<u>\$182,454</u>	<u>\$183,000</u>	<u>\$180,000</u>	<u>\$180,000</u>
BUSINESS PROPERTY				
11420 00-114-200 Based on Revenue (M.T. & T.)	\$6,822	\$6,446	\$6,446	\$5,864
11430 00-114-300 NS Power Inc. Grant	\$924	\$854	\$854	\$795
11431 00-114-310 NS Power Inc. (HST Rebate)	\$13,512	\$11,005	\$11,005	\$11,000
	<u>\$21,258</u>	<u>\$18,305</u>	<u>\$18,305</u>	<u>\$17,659</u>
OTHER TAXES				
11910 00-119-100 Deed Transfer Tax	\$98,418	\$45,000	\$68,716	\$45,000
11920 00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
	<u>\$98,418</u>	<u>\$45,000</u>	<u>\$68,716</u>	<u>\$45,000</u>
TOTAL TAXES	<u>\$2,053,715</u>	<u>\$2,040,810</u>	<u>\$2,059,719</u>	<u>\$2,074,910</u>
GRANTS IN LIEU OF TAXES				
12100 00-121-000 Grant in Lieu - Federal Government	\$0	\$0	\$0	\$0
PROVINCIAL GOVERNMENT				
12310 00-123-100 Dept of Municipal Affairs	\$2,506	\$2,532	\$2,532	\$2,532
PROVINCIAL GOVERNMENT AGENCIES				
12420 00-124-200 Liquor Commission	\$18,613	\$18,717	\$18,717	\$18,281
	<u>\$18,613</u>	<u>\$18,717</u>	<u>\$18,717</u>	<u>\$18,281</u>
TOTAL GRANTS IN LIEU OF TAXES	<u>\$21,119</u>	<u>\$21,249</u>	<u>\$21,249</u>	<u>\$20,813</u>

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
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	\$116,131	\$118,500	\$119,142	\$122,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	\$116,131	\$118,500	\$119,142	\$122,000
TOTAL SERVICE PROVIDED OTHER GOV'TS	\$116,131	\$118,500	\$119,142	\$122,000
SALES OF SERVICES				
14100 00-141-000 General Government	\$1,974	\$2,000	\$1,064	\$1,500
14300 00-143-000 Transportation Services	\$1,552	\$1,000	\$3,643	\$2,000
14400 00-144-000 Environmental Health Services (Compostainers)	\$1,192	\$500	\$4,089	\$1,000
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$1,204	\$1,000	\$365	\$500
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
TOTAL SALE OF SERVICES	\$5,922	\$4,500	\$9,161	\$5,000
FUNDS FROM OWN SOURCES				
15100 00-151-000 Licenses & Permits	\$9,095	\$7,889	\$17,364	\$10,000
15200 00-152-000 Fines	\$2,725	\$2,500	\$668	\$1,000
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$24,000	\$24,000	\$24,000	\$24,480
15300 00-153-200 Rentals - TownHall	\$37,200	\$38,400	\$38,400	\$39,600
15500 00-155-000 Return on Investments	\$13,185	\$13,000	\$14,143	\$15,000
15600 00-156-000 Interest on Taxes	\$19,676	\$15,500	\$16,599	\$15,743
15700 00-157-000 Donations- Other	\$3,103	\$0	\$0	\$0
15740 00-157-400 Donations - Fire Dept	\$14,669	\$10,000	\$11,478	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$2,692	\$2,500	\$0	\$0
TOTAL FUNDS FROM OWN SOURCES	\$126,345	\$113,789	\$122,652	\$115,823

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS				
16100 00-161-000 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	\$20	\$20	\$20	\$20
	<u>\$50,020</u>	<u>\$50,020</u>	<u>\$50,020</u>	<u>\$50,020</u>
TOTAL UNCONDITIONAL TRANSFERS	<u>\$50,020</u>	<u>\$50,020</u>	<u>\$50,020</u>	<u>\$50,020</u>
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	\$0	\$0
	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
PROVINCIAL GOVERNMENTS				
00-175-100 General Government	\$0	\$0	\$0	
17524 00-175-240 Protective Services (EMO Grant)	\$1,000	\$1,000	\$1,000	\$1,000
17531 00-175-300 Transportation Services	\$0	\$0	\$31,183	\$0
17562 00-175-620 Community Development	\$0	\$0	\$10,000	\$5,250
17571 00-175-710 Recreation	\$0	\$0	\$0	\$0
17573 00-176-730 Heritage Properties	\$0	\$0	\$0	\$0
	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$42,183</u>	<u>\$6,250</u>
TOTAL CONDITIONAL TRANSFERS	<u>\$1,000</u>	<u>\$1,000</u>	<u>\$42,183</u>	<u>\$6,250</u>
 Total Revenue	 <u>\$2,374,252</u>	 <u>\$2,349,868</u>	 <u>\$2,424,126</u>	 <u>\$2,394,816</u>

STATEMENT OF REVENUE & EXPENDITURES
GENERAL GOVERNMENT SERVICES

			Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
LEGISLATIVE						
1021111	00-211-100	Mayor 's Renumeration(60%)	\$7,748	\$8,579	\$8,336	\$8,356
1021112	00-211-900	Mayor's Expenses	\$1,820	\$2,000	\$1,179	\$2,000
1021131	00-211-300	Council's Renumeration (60%)	\$25,696	\$27,993	\$27,334	\$27,334
1021132	00-211-400	Councillor's Expenses	\$2,809	\$5,000	\$454	\$4,200
1021190	00-211-950	Council Expenses	\$2,633	\$3,000	\$2,345	\$3,000
			\$40,706	\$46,572	\$39,648	\$44,890

GENERAL ADMINISTRATION

ADMINISTRATIVE						
1021210	00-212-050	CAO/Portion Staff Salaries -Admin	\$35,682	\$38,335	\$38,219	\$39,273
1021210	00-212-060	Employee Benefits- Admin	\$6,874	\$8,404	\$8,303	\$8,839
1021210	00-212-070	Training Costs/Health & Safety Admin	\$0	\$1,000	\$213	\$1,000
1021210	00-212-110	Lights - Town Hall	\$4,302	\$4,536	\$4,236	\$4,427
1021210	00-212-120	Repairs - Town Hall	\$3,036	\$5,500	\$4,531	\$5,500
1021210	00-212-130	Custodial Supplies - Town Hall	\$1,616	\$1,600	\$1,809	\$1,800
1021210	00-212-140	Insurance - Town Hall	\$3,572	\$3,592	\$3,592	\$3,725
1021210	00-212-145	Insurance- Liability & Admin	\$2,268	\$2,443	\$2,443	\$1,916
1021210	00-212-150	Fuel - Town Hall	\$8,064	\$8,225	\$8,473	\$8,500
1021210	00-212-160	Janitor's Labor	\$5,719	\$5,862	\$5,863	\$5,962
1021210	00-212-170	Water - Town Hall	\$931	\$1,120	\$904	\$1,000
1021210	00-212-180	Town Legal (100%)	\$2,744	\$3,500	\$819	\$3,500
1021210	00-212-090	Office Expences-Admin	\$3,464	\$5,000	\$3,889	\$5,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$1,866	\$2,000	\$2,612	\$2,000
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$1,359	\$1,500	\$525	\$1,500
1021210	00-212-195	Telephone/Internet	\$7,075	\$7,500	\$6,043	\$7,500
1021210	00-212-196	Answering Service	\$1,460	\$1,500	\$1,521	\$1,600
1021210	00-212-199	Office Furnishings - Non Capital	\$0	\$1,500	\$1,742	\$1,500
1021210	00-219-980	Accrued Vacation Pay	\$5,504	\$1,790	(\$976)	\$1,800
			\$95,536	\$104,907	\$94,761	\$106,342

FINANCIAL MANAGEMENT

1021220	00-212-220	Auditors	\$15,551	\$15,000	\$16,771	\$17,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$46,736	\$49,880	\$54,195	\$51,014
1021220	00-212-243	Other Salaries - Town	\$0	\$0	\$0	\$0
1021220	00-212-250	Advertising	\$1,054	\$2,000	\$1,953	\$2,000
1021220	00-219-910	Employee Benefits -Finance	\$6,849	\$8,404	\$8,223	\$8,839
1021220	00-219-960	Training Costs/Health & Safety -Finance	\$0	\$1,000	\$57	\$1,000
1021220	00-212-193	Computer Maintenance	\$1,137	\$4,000	\$2,697	\$3,000
1021220	00-212-190	Office Expenses-Finance	\$4,313	\$2,500	\$3,498	\$3,500
1021220	00-212-191	Postage/Courier Inc Lease-Finance	\$3,200	\$4,500	\$1,903	\$4,500
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Financ	\$3,503	\$3,500	\$4,373	\$3,500
			\$82,343	\$90,784	\$93,670	\$94,353

TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES

1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$8,600	\$9,000	\$7,350	\$9,000
1021241	00-212-435	Reduced Taxes Sec 71	\$83,502	\$84,461	\$84,461	\$84,501
			\$92,102	\$93,461	\$91,811	\$93,501

ASSESSMENT SERVICES

1021248	00-212-480	Trfs to Assessment Services	\$24,643	\$24,150	\$24,150	\$24,026
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OTHER TAXATION

1021249	00-212-490	Tax Billing Expenses	\$970	\$1,000	\$832	\$1,000
1021249		Other Taxation Costs	\$0	\$0	\$0	\$0
			<u>\$970</u>	<u>\$1,000</u>	<u>\$832</u>	<u>\$1,000</u>

OTHER GENERAL ADMINISTRATIVE SERVICES

1021290	00-219-200	Conventions /Memberships/Travel Staff	\$3,741	\$5,000	\$4,666	\$5,000
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<u>\$299,335</u>	<u>\$319,302</u>	<u>\$309,890</u>	<u>\$324,222</u>
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DEBT CHARGES-GENERAL GOVERNMENT

1021712	00-217-110	Bank Charges/General Operating Int	\$7,532	\$9,000	\$7,422	\$8,000
1021721		Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
			<u>\$7,532</u>	<u>\$9,000</u>	<u>\$7,422</u>	<u>\$8,000</u>

VALUATION ALLOWANCES-GENERAL GOVERNMENT

21811	00-218-110	Allowance-Uncollectible Taxes	(\$1,802)	\$1,000	\$227	\$500
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OTHER GENERAL ADMINISTRATIVE SERVICES

1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$6,344	\$0	\$0	\$0
1021950	00219-500	Grants to Organizations	\$6,202	\$9,500	\$7,600	\$9,500
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$14,668	\$10,000	\$11,478	\$10,000
			<u>\$27,214</u>	<u>\$19,500</u>	<u>\$19,078</u>	<u>\$19,500</u>

Department Totals before Depreciation

<u>\$372,985</u>	<u>\$395,374</u>	<u>\$376,264</u>	<u>\$397,112</u>
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AMORTIZATION

1021350	00-219-997	Amortization - General Govt	\$0	\$0	\$0	\$0
1021360		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

Department Totals after Depreciation

<u>\$372,985</u>	<u>\$395,374</u>	<u>\$376,264</u>	<u>\$397,112</u>
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TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 PROTECTIVE SERVICES

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
POLICE PROTECTION				
102210 00-221-000 Policing-RCMP	\$269,672	\$274,709	\$275,072	\$282,628
102210 00-221-050 Maint of Police Office	\$24	\$3,500	\$3,202	\$2,500
102210 00-221-300 Crime Prevention	\$56	\$300	\$0	\$300
	<u>\$269,752</u>	<u>\$278,509</u>	<u>\$278,274</u>	<u>\$285,428</u>
LAW ENFORCEMENT				
1022220 00-222-200 Trf to Correctional Services	\$20,547	\$20,174	\$20,160	\$20,076
1022290 00-222-000 Prosecuting Attorney	\$187	\$1,000	\$0	\$1,000
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$500	\$0	\$500
	<u>\$20,734</u>	<u>\$21,674</u>	<u>\$20,160</u>	<u>\$21,576</u>
Department Total	<u>\$290,486</u>	<u>\$300,183</u>	<u>\$298,434</u>	<u>\$307,004</u>

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

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15	
WATER SUPPLY & HYDRANTS						
*****	00-224-500	Water Supply & Hydrants	\$71,355	\$75,000	\$71,355	\$80,278
ADMINISTRATION						
1022490	00-224-110	Telephone	\$3,225	\$3,610	\$3,662	\$3,800
1022490	00-224-120	Convention & Banquets	\$1,779	\$2,000	\$1,496	\$2,000
1022490	00-224-130	Insurance - Firefighters	\$2,437	\$2,437	\$2,498	\$2,011
1022490	00-224-140	Liability Insurance	\$2,059	\$2,286	\$2,286	\$2,490
			\$9,500	\$10,333	\$9,942	\$10,301
FIRE FIGHTING FORCE						
1022490	00-224-210	Honourarium	\$12,000	\$12,000	\$12,000	\$12,000
1022490	00-224-250	Fire Inspection Services	\$0	\$9,855	\$10,105	\$10,205
1022490	00-224-300	Fire Alarm System	\$4,526	\$5,000	\$4,346	\$5,000
			\$16,526	\$26,855	\$26,451	\$27,205
TRAINING						
1022490	00-224-610	Fire Fighter's School	\$760	\$3,500	\$2,204	\$3,500
FIRE STATION & BUILDINGS						
1022490	00-224-710	Insurance	\$2,676	\$2,728	\$2,728	\$2,796
1022490	00-224-720	Repairs	\$4,150	\$3,000	\$4,986	\$7,000
1022490	00-224-730	Fuel	\$5,518	\$8,000	\$7,044	\$7,200
1022490	00-224-740	Lights	\$8,294	\$8,787	\$7,815	\$8,206
1022490	00-224-750	Water	\$1,763	\$2,000	\$808	\$1,300
1022490	00-224-760	Janitor Supplies	\$375	\$1,200	\$880	\$1,200
			\$22,776	\$25,715	\$24,261	\$27,702
FIRE FIGHTING EQUIPMENT						
1022490	00-224-810	Vehicles	\$8,022	\$12,000	\$8,091	\$12,000
1022490	00-224-820	Hose & Couplings	\$6,980	\$7,000	\$0	\$6,000
1022490	00-224-830	Uniforms	\$141	\$3,000	\$0	\$3,000
1022490	00-224-840	Fire Wells / Dry Hydrants	\$0	\$0	\$0	\$1,000
1022490	00-224-850	Insurance	\$8,971	\$8,981	\$8,981	\$9,363
1022490	00-224-860	Other Equipment	\$17,618	\$14,000	\$690	\$13,000
1022490	00-224-870	Recharging	\$1,898	\$2,000	\$0	\$2,000
1022490	00-224-880	Radio Repairs & Licenses	\$9,037	\$6,000	\$2,015	\$5,000
1022490	00-224-890	Others Expenses	\$67	\$100	\$277	\$300
			\$52,734	\$53,081	\$20,054	\$51,663
		Sub Total Fire Protection - Other	\$102,296	\$119,484	\$82,912	\$120,371
		Sub Total Fire Protection	\$173,651	\$194,484	\$154,267	\$200,649
PROTECTIVE SERVICES - DEBT CHARGES						
1022721	00-224-900	FD-Debt Chgs-Interest	\$4,397	\$4,400	\$4,296	\$3,715
		Department Totals before Depreciation	\$178,048	\$198,884	\$158,563	\$204,364
AMORTIZATION -FIRE PROTECTION						
1022550	00-226-100	Amortization- Fire Service	\$0	\$0	\$0	\$0
1022560		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
		Department Totals after Depreciation	\$178,048	\$198,884	\$158,563	\$204,364

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

			Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
EMERGENCY MEASURES						
1022500	00-225-000	Emergency Measures (REMO)	\$3,089	\$2,780	\$1,221	\$3,220
1022500	00-225-100	Assistant Emergency Coordinator	\$2,400	\$2,502	\$2,503	\$3,231
			\$5,489	\$5,282	\$3,724	\$6,451
OTHER PROTECTION SERVICES						
1022900	00-229-200	Building Inspectors	\$10,990	\$13,193	\$12,359	\$12,413
1022900	00-229-300	Animal & Pest Control	\$306	\$200	\$166	\$200
			\$11,296	\$13,393	\$12,525	\$12,613
Department Totals			\$16,785	\$18,675	\$16,249	\$19,064
TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION			\$485,319	\$517,742	\$473,246	\$530,432
DEPRECIATION PROTECTIVE SERVICES			0	0	0	0
			\$485,319	\$517,742	\$473,246	\$530,432

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 TRANSPORTATION SERVICES

			Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
ADMINISTRATION						
23111	00-231-110	Employee Benefits	\$16,226	\$16,807	\$17,887	\$17,677
23111	00-231-111	PW Administration Salaries	\$26,531	\$27,412	\$27,890	\$28,234
23111	00-231-112	Travel Director of Operations	\$1,955	\$2,000	\$1,760	\$2,000
23111	00-231-113	Telephone- PW Dept	\$958	\$1,000	\$1,095	\$1,000
23111	00-231-114	Office Supplies/Memberships	\$149	\$400	\$145	\$400
23180	00-231-120	Liability Insurance	\$5,148	\$5,715	\$5,715	\$6,223
			\$50,967	\$53,334	\$54,492	\$55,534

GENERAL EQUIPMENT						
	00-231-211	Gas & Oil (Skid Steer)	\$1,152	\$1,500	\$1,324	\$1,500
	00-231-212	Insurance (Skid Steer)	\$350	\$351	\$351	\$396
	00-231-213	Repairs (Skid Steer)	\$4,039	\$3,500	\$3,441	\$4,000
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$2,925	\$3,000	\$3,743	\$4,000
231312	00-231-312	Insurance (5 Ton Truck)	\$1,338	\$1,338	\$1,338	\$1,246
231313	00-231-313	Repairs (5 Ton Truck)	\$5,066	\$4,000	\$8,461	\$8,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$2,083	\$2,000	\$1,936	\$2,000
231332	00-231-332	Insurance (1 Ton Truck)	\$1,242	\$1,225	\$1,225	\$1,241
231333	00-231-333	Repairs (1 Ton Truck)	\$1,537	\$2,000	\$2,427	\$3,000
231341	00-231-341	Gas & Oil (Loader)	\$1,695	\$1,700	\$1,834	\$2,000
231342	00-231-342	Insurance (Loader)	\$549	\$550	\$550	\$601
231343	00-231-343	Repairs (Loader)	\$1,666	\$3,000	\$4,026	\$5,000
231351	00-231-351	Repairs Ford Tractor	\$345	\$600	\$512	\$750
			\$23,987	\$24,764	\$31,168	\$33,734

SMALL TOOLS						
23140	00-231-400	SmallTools & Equipment	\$898	\$1,000	\$174	\$1,000

WORKSHOPS, YARDS & OTHER BUILDINGS						
23151	00-231-510	P. W. Building - Lights	\$356	\$600	\$437	\$600
23152	00-231-520	P. W. Building - Fuel	\$3,436	\$3,525	\$4,704	\$4,700
23153	00-231-530	P. W. Building - Telephone	\$470	\$500	\$719	\$750
23154	00-231-540	P. W. Building - Insurance	\$1,066	\$1,087	\$1,087	\$1,118
23155	00-231-550	Shed - Oakland Lake+PW Build	\$0	\$5,000	\$251	\$2,500
23156	00-231-560	Shed - Salt Storage	\$240	\$996	\$246	\$754
			\$5,568	\$11,708	\$7,444	\$10,422

OTHER						
23190	00-231-910	Staff Training	\$0	\$750	\$81	\$750
23190	00-231-900	Other - Safety Clothing	\$408	\$1,500	\$654	\$1,500
			\$408	\$2,250	\$735	\$2,250

TOWN OF MAHONE BAY
STATEMENT OF REVENUE & EXPENDITURES
TRANSPORTATION SERVICES

			Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
ROADS & STREETS						
23231	00-232-310	Salaries	\$31,649	\$32,988	\$38,092	\$42,295
23233	00-232-330	Chloride & Cartage	\$213	\$500	\$85	\$400
23234	00-232-340	Salt & Cartage	\$23,747	\$25,000	\$34,076	\$28,000
23235	00-232-350	Sand & Gravel	\$2,327	\$4,000	\$1,992	\$4,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$30,517	\$39,000	\$25,269	\$35,000
23239	00-232-390	Patching Streets - Other	\$3,311	\$3,500	\$3,129	\$3,500
232391	00-232-391	General Supplies & Expense	\$1,072	\$2,500	\$3,196	\$3,200
232392	00-232-392	Culverts & Ditching	\$0	\$3,000	\$59	\$2,500
232395	00-232-395	Rentals	\$2,815	\$6,000	\$2,425	\$4,000
232396	00-232-396	Street Cleaning	\$0	\$0	\$0	\$1,500
			\$95,651	\$116,488	\$108,323	\$124,395
STREET LIGHTING						
23250	00-232-500	Street Lighting	\$61,677	\$66,347	\$64,066	\$67,878
TRAFFIC SERVICE						
23261	00-232-610	Street Signs	\$1,056	\$1,500	\$257	\$1,500
23262	00-232-620	Painting Lines	\$5,846	\$7,310	\$7,269	\$7,300
23263	00-232-630	Maintence to Crossings	\$0	\$0	\$0	\$2,000
23264	00-232-640	Engineering Services	\$711	\$1,000	\$0	\$1,000
			\$7,613	\$9,810	\$7,526	\$11,800
PUBLIC TRANSIT						
23510	00-235-100	Public Transit	\$0	\$0	\$31,183	\$457
DEBT CHARGES - TRANS SERV						
23721	00-237-210	Debenture Interest PW	\$5,628	\$5,398	\$5,377	\$4,639
			\$5,628	\$5,398	\$5,377	\$4,639
Department Totals before Depreciation			\$252,397	\$290,099	\$310,488	\$312,109
AMORTIZATION -TRANSPORTATION SERVICES						
1022550	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
1022560	00-237-560	Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			\$0	\$0	\$0	\$0
Department Totals after Depreciation			\$252,397	\$290,099	\$310,488	\$312,109

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

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
SEWAGE COLLECTION SYSTEM					
ADMINISTRATION					
24211	00-242-211	\$5,896	\$6,092	\$6,097	\$6,274
	00-242-280	\$0	\$1,000	\$0	\$1,000
		<u>\$5,896</u>	<u>\$7,092</u>	<u>\$6,097</u>	<u>\$7,274</u>
SEWAGE COLLECTION SYSTEMS					
24221	00-242-210	\$11,273	\$15,583	\$16,661	\$22,080
	00-242-220	\$0	\$0	\$0	\$0
	00-242-270	\$592	\$1,500	\$1,269	\$1,500
24223	00-242-230	\$2,774	\$10,000	\$3,091	\$8,000
	00-242-235	\$643	\$2,100	\$2,034	\$2,100
	00-242-237	\$0	\$0	\$0	\$0
24224	00-242-240	\$4,248	\$5,500	\$1,591	\$3,500
		<u>\$19,530</u>	<u>\$34,683</u>	<u>\$24,646</u>	<u>\$37,180</u>
SEWAGE LIFT STATIONS					
	00-242-245	\$203	\$4,000	\$421	\$2,000
24225	00-242-250	\$25,510	\$27,021	\$26,783	\$28,370
24226	00-242-260	\$986	\$982	\$982	\$987
		<u>\$26,699</u>	<u>\$32,003</u>	<u>\$28,186</u>	<u>\$31,357</u>
SEWAGE TREATMENT & DISPOSAL					
24221	00-242-400	\$13,398	\$14,448	\$16,534	\$15,672
	00-242-255	\$4,834	\$5,000	\$2,841	\$5,000
	00-242-410	\$496	\$1,500	\$0	\$1,000
24225	00-242-420	\$30,141	\$31,934	\$29,298	\$31,041
	00-242-233	\$1,001	\$1,200	\$1,065	\$1,200
24226	00-242-430	\$0	\$0	\$0	\$0
		<u>\$49,870</u>	<u>\$54,082</u>	<u>\$49,738</u>	<u>\$53,913</u>
		<u>\$101,995</u>	<u>\$127,860</u>	<u>\$108,667</u>	<u>\$129,724</u>
GARBAGE & WASTE COLLECTION					
24323	00-243-230	\$57,047	\$60,000	\$60,130	\$60,758
24324	00-243-240	\$4,759	\$5,000	\$7,784	\$7,500
		<u>\$61,806</u>	<u>\$65,000</u>	<u>\$67,914</u>	<u>\$68,258</u>
MUNICIPAL SOLID WASTE SITE					
24331	00-243-310	\$77,953	\$88,000	\$88,677	\$81,218
	Trf Reserves Closure Costs	\$0	\$0	\$0	\$2,648
		<u>\$77,953</u>	<u>\$88,000</u>	<u>\$88,677</u>	<u>\$83,866</u>
		<u>\$139,759</u>	<u>\$153,000</u>	<u>\$156,591</u>	<u>\$152,124</u>
DEBT CHARGES-ENVIRN HEALTH					
24721	00-247-210	\$2,447	\$2,207	\$2,199	\$1,717
		<u>\$2,447</u>	<u>\$2,207</u>	<u>\$2,199</u>	<u>\$1,717</u>
Department Totals before Depreciat		<u>\$244,201</u>	<u>\$283,067</u>	<u>\$267,457</u>	<u>\$283,565</u>
AMORTIZATION-ENVIRN HEALTH					
24721	00-248-120	\$0	\$0	\$0	\$0
	Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Department Totals after Depreciation		<u>\$244,201</u>	<u>\$283,067</u>	<u>\$267,457</u>	<u>\$283,565</u>

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

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
HOUSING				
1025100 00-251-100 Cemeterys - Operating Grant	\$9,000	\$9,000	\$9,000	\$9,000
1025310 00-253-100 Deficit-Regional Housing	\$11,795	\$12,000	\$11,446	\$12,000
	<u>\$20,795</u>	<u>\$21,000</u>	<u>\$20,446</u>	<u>\$21,000</u>
Amortization - Public Health Services				
Department Total before Depreciation	<u>\$20,795</u>	<u>\$21,000</u>	<u>\$20,446</u>	<u>\$21,000</u>
Amortization - Public Health Services				
1025450 00-257-500 Amortization -PH	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Department Total after Depreciation	<u>\$20,795</u>	<u>\$21,000</u>	<u>\$20,446</u>	<u>\$21,000</u>

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

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
ENVIRONMENTAL PLANNING & ZONING				
1026140 00261-400 Regional Planning	\$42,002	\$47,407	\$47,513	\$47,407
1026190 00-261-100 Strategic Planning	\$0	\$0	\$0	\$10,500
1026190 00-261-150 Climate Change Action Plan	\$0	\$0	\$280	\$0
1026190 00-261-200 Engineering Services	\$8,900	\$3,500	\$315	\$3,500
1026190 00-261-300 Legal Services/ Advertising	\$2,174	\$2,000	\$213	\$2,000
	\$11,074	\$5,500	\$808	\$16,000
	\$53,076	\$52,907	\$48,321	\$63,407
COMMUNITY DEVELOPMENT				
1026250 00-262-500 RDA/REN/Business Growth	\$3,317	\$3,300	\$0	\$2,000
1026290 00-262-900 Economic Development Other	\$1,107	\$1,500	\$1,719	\$2,000
1026290 00-262-910 Community Ad hoc Committees	\$4,416	\$1,500	\$158	\$11,500
	\$5,523	\$3,000	\$1,877	\$13,500
	\$8,840	\$6,300	\$1,877	\$15,500
Debt Charges				
1026721 00-267-000 Interest on Debt-ED	\$0	\$0	\$0	\$0
OTHER ENVIRONMENTAL SERVICES				
1026910 00-269-100 Tourism	\$8,931	\$8,250	\$8,951	\$8,500
1026990 00-262-400 Public Comfort Stations	\$17,307	\$25,750	\$17,702	\$22,750
1026990 00-262-450 Community Beautification	\$3,447	\$3,000	\$113	\$500
1026990 00-269-200 Public Receptions	\$48	\$400	\$648	\$400
1026990 00-269-920 Wharf Expenses	\$1,321	\$6,000	\$11,073	\$7,371
	\$22,123	\$35,150	\$29,536	\$31,021
	\$31,054	\$43,400	\$38,487	\$39,521
Department Totals before Depreciation	\$92,970	\$102,607	\$88,685	\$118,428
Amortization - Environmental Development Services				
1026650 00-269-000 Amortization - ED	\$0	\$0	\$0	\$0
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$92,970	\$102,607	\$88,685	\$118,428

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

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
ADMINISTRATION				
27110 00-271-111 Rec Administration Salaries	\$2,948	\$3,046	\$3,048	\$3,137
	\$2,948	\$3,046	\$3,048	\$3,137
PROGRAMS & SERVICES				
27190 00-271-910 Community Grant Program	\$2,100	\$2,000	\$1,500	\$2,000
27190 00-271-920 Special Projects	\$696	\$600	\$577	\$700
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	\$0	\$0
	\$2,796	\$2,800	\$2,077	\$2,700
PARKS PLAYGROUNDS FIELDS				
27180 00-271-800 Parks Fields Playgrounds	\$5,888	\$8,000	\$7,088	\$8,000
27180 00-271-810 Insurance	\$646	\$647	\$647	\$707
27180 00-271-820 Labour	\$13,689	\$14,000	\$14,068	\$15,000
27180 00-271-830 Travel/Mileage	\$2,168	\$2,200	\$2,200	\$2,500
27130 00-271-935 Swimming Pool Operation	\$8,116	\$9,500	\$9,363	\$9,530
	\$30,507	\$34,347	\$33,366	\$35,737
CULTURAL BUILDINGS & FACILITIES				
27252 00-272-520 SouthShore Regional Library	\$5,636	\$5,636	\$5,636	\$5,712
27270 00-272-700 Heritage Properties	\$555	\$2,000	\$1,039	\$2,000
27275 00-272-750 Founders Museum	\$6,448	\$6,800	\$6,953	\$7,200
27290 00-272-900 Bandstand Maintenance	\$5,710	\$2,000	\$524	\$1,000
	\$18,349	\$16,436	\$14,152	\$15,912
DEBT CHGS- RECREATION & CULTURAL SERVICES				
00-277-000 Interest on Debt- R&C	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals before Depreciation	\$54,600	\$56,629	\$52,643	\$57,486
Amortization - Recreation & Cultural Services				
1026650 00-279-970 Amortization-R&C	\$0	\$0	\$0	\$0
1026660 Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
	\$0	\$0	\$0	\$0
Department Totals after Depreciation	\$54,600	\$56,629	\$52,643	\$57,486

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

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
EDUCATION				
EDUCATION				
28811 00-288-110 Education - Mandatory Contribution	\$347,493	\$356,855	\$356,856	\$367,082

TOWN OF MAHONE BAY
 STATEMENT OF REVENUE & EXPENDITURES
 FISCAL SERVICES

FISCAL SERVICES

DEBT CHARGES

1061010 00-281-310 Principal Installments or Sinking Fund Reg.	\$66,400	\$66,400	\$66,400	\$66,400
	<u>\$66,400</u>	<u>\$66,400</u>	<u>\$66,400</u>	<u>\$66,400</u>

TRANSFERS TO/FROM FUNDS

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS

1066020 00-282-210 Special Reserve Fund - Capital	\$95,000	\$0	\$108,500	\$0
1066020 00-282-220 Special Reserve Fund-Equipment	\$60,700	\$59,500	\$104,542	\$62,000
1066010 00-282-230 Special Reserve Fund-Operating	\$10,000	\$12,500	\$22,500	\$11,000
1066010 00-282-235 Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
1066030 00-282-240 General Capital Fund (from Revenue)	\$122,688	\$164,100	\$84,566	\$161,100
1068010 00-282-310 Water Utility Levy (Infrastructure Funds)	\$25,000	\$25,000	\$25,000	\$25,000
	<u>\$313,388</u>	<u>\$261,100</u>	<u>\$345,108</u>	<u>\$259,100</u>

TRANSFER FROM RESERVES

1069095 00-191-200 Use of Prior Year's Surplus	\$0	\$0	\$0	\$0
1067010 00-191-250 Transfer- Operating Reserve	\$4,416	\$1,084	\$0	\$15,250
1067010 00-191-300 Transfers-Capital Reserves	\$0	\$0	\$0	\$2,648
1067010 00-191-400 Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
1068020 00-191-900 Other (Dividend E/Light)	\$0	\$0	\$0	\$0
1068010 00-191-950 Other (Dividend Water)	\$0	\$0	\$0	\$0

TOTAL LOCAL GOVERNMENTS

	<u>\$4,416</u>	<u>\$1,084</u>	<u>\$0</u>	<u>\$17,898</u>
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Department Totals

	<u>(\$308,972)</u>	<u>(\$260,016)</u>	<u>(\$345,108)</u>	<u>(\$241,202)</u>
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NOTE 3 TOTALS ON THIS PAGE

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Source of Funding which is used for Capital & Other Expenditures

	BUDGET
Infrastructure Charges	155,000
Deed transfer tax	45,000
Tax Rate	27,500
Net Revenue Available	<u>227,500</u>

Town of Mahone Bay Capital Budget Considerations

Debt Charges 2013/14	Principal	BUDGET
		66,400
Radio Tower Building & Wiring		10,000
Facilities Building Design		50,000
Engineering- Storm Water Drainage Problem -Post Office		5,500
Engineering- Storm Water Drainage Problem -Fairmount &		5,000
Section 8" Sewer Kinburn Street		30,000
Water Drainage Issue -RPS		10,000
Turnabout Stovepipe Lane		10,000
New Sewer Services		5,000
Sewer Stovepipe Lane		25,000
Engineering Concept Edgewater Harbour Protection/Walk		100,000
New Entrance/Exit Signs to Town of Mahone Bay		15,000
New Electrical Panels - Whaef		5,000
Video Monitoring - (Town Facilities)		10,000
Cul to Sac - Fairmount Inc Legal		15,000
Paving Streets (to be determined)		200,000
Wind Farm Assessment/Corp Set up Costs		10,600
Total Capital Projects 2013/14		<u>506,100</u>

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Financing netted against Capital

Capital Borrowing	0
Capital Grant/Contribution	-15,000
Capital Grant - Environment	-50,000
Internal Capital Borrowing	0
NS Emergency Providers Fund (ESPF)	0
Capital Reserve	-137,000
Gas Tax Grant	-78,000
Electric Light Dividend	0
Equipment Reserve/ Fire Dept	-10,000
Equipment Reserve/Other	-5,000
Operating Reserve	0
Operating Surplus	-50,000
TOTAL CAPITAL REVENUE	<u>-345,000</u>

Net Capital/Revenue **161,100**

NET Capita/2012/13 including Debt Charges **227,500**
Unallocated Funds **0**

Transfer to Equipment Reserves for 2013/14

Reserve for Wharf Repairs	2,500
Playground Equipment Reserve	2,500
Fire Fighting Equipment	42,800
General Equipment Reserve	15,000
Total Trf to Equip Reserve 2013/14	<u>62,800</u>

Transfer to Water Utility (Infrastructure Funds)

Transfer to Water Utility **25,000**

Transfer to Operating Reserve for 2013/14

Municipal Elections	3,000
Sewerage Treatment Plant Sludge Removal	8,000
	<u>11,000</u>

Total TOWN CAPITAL 2013/14 Gross **604,900**
Total TOWN CAPITAL 2013/14 Net **301,300**

OTHER TOWN CAPITAL ITEMS REQUIRING LOANS/GRANTS

Realignment Edgewater St inc Sidewalk & Drainage	600,000
Repave Section of Main Street	200,000
Repave Section Main Street & Replace Underground Serv	1,000,000
Protection Waterfront & Walkway	1,300,000

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Ideal interest rates, we pay 1.75% at BMO

P-1.25%

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Water Principal Debt Charges

52,800

Water Utility 2014/15

BUDGET

Land Purchase Watershed	0
New Water Services	8,500
Water Isolation Valve	6,000
Hydrant Replacements	0
New Water Meters	5,000
Water Rate Study	0
Water Stovepipe Lane	25,000
Total	<u>44,500</u>

Financing of Water Projects

Contributions	(12,500)
Depreciation Funds	(19,500)
Build Canada Fund	0
Infrastructure Grant	0
Other Grant	(12,500)
Capital Loan	0
Total Financing	<u>(44,500)</u>
Net Capital from Revenue	<u>0</u>

Total Water Capital (Projects & Debt Charges) **97,300**

Note: Depreciation Funds also used for Principal Debt Charges

Note: If Underground Services are replaced on MAIN Street Rate Study

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Electric Utility	Budget
New Meters	4,000
Hawthorn Hill Phase 2	25,000
Replace Defective Cutouts	4,000
Transformers	5,000
New Street Lights	75,000
Various Capital Line Work	20,000
Reclosers Substation	9,000
Total Capital for 2013/14	<u>142,000</u>

Electric Utility - Capital Funding Sources

	Budget
Capital Contribution	-25,000
Depreciation Funds	-42,000
Capital Loan	0
Electric Surplus	-75,000
	<u>-142,000</u>
Net: Capital/Revenue 2013/14	<u>0</u>

**TOWN OF MAHONE BAY CAPITAL BUDGETS
2014/15**

Electric Utility	Budget
New Meters	4,000
Hawthorn Hill Phase 2	25,000
Replace Defective Cutouts	4,000
Transformers	5,000
New Street Lights	75,000
Various Capital Line Work	20,000
Reclosers Substation	9,000
Total Capital for 2013/14	<u>142,000</u>

Electric Utility - Capital Funding Sources

	Budget
Capital Contribution	(25,000)
Depreciation Funds	(42,000)
Capital Loan	0
Electric Surplus	(75,000)
	<u>(142,000)</u>
Net: Capital/Revenue 2013/14	<u>0</u>

TOWN OF MAHONE BAY
WATER UTILITY
STATEMENT OF OPERATING REVENUE

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
11000	METERED SALES				
11100	10-211-100 Residential	\$228,239	\$230,000	\$232,597	\$246,088
11200	10-211-200 Commercial	\$116,623	\$116,000	\$117,307	\$124,111
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<u>\$344,862</u>	<u>\$346,000</u>	<u>\$349,904</u>	<u>\$370,199</u>
12000	FLAT RATE SALES				
12100	Residential	\$0	\$0	\$0	\$0
12200	Commercial/Institutional	\$0	\$0	\$0	\$0
12300	Industrial	\$0	\$0	\$0	\$0
		<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
13000	FIRE PROTECTION				
13100	10-213-100 Public Fire Protection	\$71,755	\$75,000	\$71,755	\$80,678
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<u>\$71,755</u>	<u>\$75,000</u>	<u>\$71,755</u>	<u>\$80,678</u>
14000	10-214-000 SPRINKLER SERVICE	<u>\$1,440</u>	<u>\$1,440</u>	<u>\$1,440</u>	<u>\$1,440</u>
15000	SALES TO OTHER UTILITIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
16000	FORFEITED DISCOUNTS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
17000	OTHER OPERATING REVENUE				
17100	10-217-100 Special Services	\$5,870	\$5,000	\$6,250	\$5,000
17200	10-217-200 Rent (Aliant & Eastlink)	\$5,500	\$5,500	\$3,500	\$5,500
		<u>\$11,370</u>	<u>\$10,500</u>	<u>\$9,750</u>	<u>\$10,500</u>
	TOTAL	<u>\$429,427</u>	<u>\$432,940</u>	<u>\$432,849</u>	<u>\$462,817</u>

TOWN OF MAHONE BAY
 WATER UTILITY
 18000 NON-OPERATING REVENUE

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$708	\$1,000	\$975	\$1,000
18300	10-218-300 Grants	\$0	\$0	\$0	\$0
18400	10-218-400 Appropriations From Other Funds	\$25,000	\$25,000	\$25,000	\$25,000
18500	10-218-500 Amortization of Deferred Assistance	\$0	\$0	\$0	\$0
18600	10-218-600 Transfer From Depreciation Fund	\$27,800	\$27,800	\$27,800	\$33,300
18900	10-218-900 Other	\$977	\$0	\$2,086	\$0
		<u>\$54,485</u>	<u>\$53,800</u>	<u>\$55,861</u>	<u>\$59,300</u>
	TOTAL REVENUE	<u>\$483,912</u>	<u>\$486,740</u>	<u>\$488,710</u>	<u>\$522,117</u>

TOWN OF MAHONE BAY
 WATER UTILITY
 21000 SOURCE OF SUPPLY

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
21100	10-211-150 SUPERVISION & ENGINEERING	\$2,451	\$300	\$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	\$0
21420	10-214-200 Intakes	\$329	\$500	\$436	\$500
21430	Wells & Springs	\$0	\$0	\$0	\$0
21440	Other	\$0	\$0	\$0	\$0
		\$329	\$500	\$436	\$500
21500	WATER PURCHASED	\$0	\$0	\$0	\$0
21600	RENTS	\$0	\$0	\$0	\$0
21900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$2,780	\$800	\$436	\$500

TOWN OF MAHONE BAY
 WATER UTILITY
 22000 PUMPING

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
22100	10-222-100 SUPERVISION & ENGINEERING	\$2,451	\$0	\$0	\$0
22200	10-222-200 OPERATING LABOR	\$3,569	\$4,435	\$4,819	\$5,158
22300	10-222-300 FUEL	\$0	\$0	\$0	\$0
22400	10-222-400 POWER PURCHASED	\$12,262	\$13,243	\$12,868	\$13,640
22500	MAINTENANCE OF PLANT				
22510	10-222-510 Structures & Improvements	\$160	\$500	\$0	\$0
22520	10-222-520 Pumping Equipment	\$839	\$4,000	\$2,558	\$3,000
		\$999	\$4,500	\$2,558	\$3,000
22600	RENTS	\$0	\$0	\$0	\$0
22900	10-222-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$19,281	\$22,178	\$20,245	\$21,798

TOWN OF MAHONE BAY
WATER UTILITY
23000 WATER TREATMENT

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$2,451	\$0	\$0	\$0
10-241-100	WTR - Administration Salaries	\$11,791	\$12,183	\$12,193	\$12,549
		<u>\$10,481</u>	<u>\$12,183</u>	<u>\$12,193</u>	<u>\$12,549</u>
23200	10-223-200 OPERATING LABOR	<u>\$14,277</u>	<u>\$17,739</u>	<u>\$19,753</u>	<u>\$20,634</u>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$45,227	\$35,000	\$39,164	\$40,000
23390	10-223-390 Water Testing Fees	\$8,534	\$5,500	\$8,445	\$7,000
		<u>\$53,761</u>	<u>\$40,500</u>	<u>\$47,609</u>	<u>\$47,000</u>
23400	MAINTENCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$1,615	\$2,000	\$490	\$2,000
23410	10-223-415 Fuel & Electricity	\$43,642	\$45,000	\$40,225	\$44,000
	10-223-418 Internet/ Scada	\$3,220	\$2,000	\$1,010	\$1,500
23420	10-223-420 Treatment - Equipment	\$26,453	\$8,000	\$7,116	\$8,000
		<u>\$74,930</u>	<u>\$57,000</u>	<u>\$48,841</u>	<u>\$55,500</u>
23500	RENT	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
23900	OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$153,449</u>	<u>\$127,422</u>	<u>\$128,396</u>	<u>\$135,683</u>

TOWN OF MAHONE BAY
WATER UTILITY
24000 TRANSMISSION & DISTRIBUTION

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
24100	10-224-100 SUPERVISION & ENGINEERING	\$2,451	\$0	\$0	\$0
24200	MAPS & RECORDS	\$0	\$0	\$0	\$0
24300	OPERATION LABOR				
24310	10-224-310 Mains	\$51,258	\$66,520	\$72,282	\$77,377
		\$51,258	\$66,520	\$72,282	\$77,377
24400	MAINTENCE OF PLANTS				
24410	10-224-410 Reservoirs	\$0	\$2,000	\$227	\$2,000
	10-224-415 Storage Building	\$0	\$400	\$0	\$0
24420	10-224-420 Structures & Improvements	\$0	\$1,000	\$0	\$1,000
24430	10-224-430 Distribution Mains	\$6,988	\$10,000	\$2,598	\$8,000
24430	10-224-435 Transmission Mains	\$0	\$1,000	\$0	\$1,000
	10-224-450 Water - Inventory	\$0	\$0	\$0	\$0
24440	10-224-491 Services	\$8,121	\$8,000	\$944	\$6,000
24440	10-224-492 Meters	\$102	\$500	\$369	\$500
24440	10-224-493 Hydrants	\$430	\$1,000	\$0	\$1,000
		\$15,641	\$23,900	\$4,138	\$19,500
24500	10-224-500 RENT	\$0	\$0	\$0	\$0
24600	10-224-600 STORE EXPENSES	\$0	\$0	\$0	\$0
24700	10-224-700 TRANSPORTATION	\$4,579	\$8,000	\$6,374	\$8,888
24800	10-224-800 SHOP EXPENSES	\$845	\$1,000	\$761	\$1,000
24900	10-224-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$74,774	\$99,420	\$83,555	\$106,765

TOWN OF MAHONE BAY
WATER UTILITY
5000 ADMINISTRATION & GENERAL

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
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	\$588	\$1,000	\$3,272	\$2,000
25190	10-225-190 Other	\$0	\$0	\$0	\$0
		<u>\$588</u>	<u>\$1,000</u>	<u>\$3,272</u>	<u>\$2,000</u>
25200	SALARIES				
25220	10-225-220 Allocated	\$44,955	\$49,651	\$49,957	\$50,748
25290	10-225-290 Officers & Executives	\$6,043	\$6,425	\$6,425	\$6,425
		<u>\$50,998</u>	<u>\$56,076</u>	<u>\$56,382</u>	<u>\$57,173</u>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25% General Office	\$3,897	\$4,000	\$619	\$3,500
25330	10-225-330 Allocated Office Expenses	\$802	\$500	\$333	\$500
25340	10-225-340 Advertising	\$12,300	\$12,700	\$12,696	\$13,000
25330	10-225-350 Mileage Water Staff	\$565	\$500	\$112	\$500
25330	10-225-360 Telephone/Internet	\$1,403	\$1,600	\$353	\$1,500
25330	10-225-370 Accrued Vacation Pay	\$3,246	\$3,500	\$2,693	\$3,500
25330	10-225-380 Employee Benefits	\$0	\$317	\$0	\$200
		<u>\$14,603</u>	<u>\$21,008</u>	<u>\$16,059</u>	<u>\$22,095</u>
		<u>\$36,816</u>	<u>\$44,125</u>	<u>\$32,865</u>	<u>\$44,795</u>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$6,500	\$7,000	\$7,800	\$8,000
25420	10-225-420 Legal	\$0	\$0	\$0	\$0
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<u>\$6,500</u>	<u>\$7,000</u>	<u>\$7,800</u>	<u>\$8,000</u>
25500	10-225-500 REGULATORY EXPENSES	<u>\$795</u>	<u>\$900</u>	<u>\$1,049</u>	<u>\$1,200</u>
25600	10-225-600 INSURANCE	<u>\$7,611</u>	<u>\$7,079</u>	<u>\$7,079</u>	<u>\$7,321</u>
25700	10-225-700 RENTS OF GENERAL PROPERTY	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25800	10-225-800 MAINTENCE OF GENERAL PROPE	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
25900	10-225-900 OTHER (H.S.T.)	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$103,308</u>	<u>\$116,180</u>	<u>\$108,447</u>	<u>\$120,489</u>
26000	10-226-000 DEPRECIATION	<u>\$36,038</u>	<u>\$37,000</u>	<u>\$35,000</u>	<u>\$50,000</u>
27000	10-227-000 TAXES	<u>\$652</u>	<u>\$1,000</u>	<u>\$626</u>	<u>\$1,500</u>

TOWN OF MAHONE BAY
WATER UTILITY
29000 NON-OPERATING EXPENDITURES

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
29100	REDEMPTION OF LONG TERM DEBT				
29110	10-229-110 Principal	\$50,000	\$50,000	\$50,000	\$50,000
	10-229-115 Principal Interfund Loan	\$2,800	\$2,800	\$2,800	\$8,300
29120	10-229-120 Sinking Fund	\$0	\$0	\$0	\$0
		<u>\$52,800</u>	<u>\$52,800</u>	<u>\$52,800</u>	<u>\$58,300</u>
29200	10-229-200 INTEREST ON LONG TERM DEBT	<u>\$36,282</u>	<u>\$35,150</u>	<u>\$35,141</u>	<u>\$33,005</u>
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$234	\$250	\$88	\$250
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$5,616	\$5,625	\$5,147	\$6,300
29330	10-293-300 Interfund	\$509	\$504	\$509	\$1,679
		<u>\$6,359</u>	<u>\$6,379</u>	<u>\$5,744</u>	<u>\$8,229</u>
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	<u>\$6,650</u>	<u>\$10,000</u>	<u>\$0</u>	<u>\$0</u>
29900	10-229-900 OTHER	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	TOTAL	<u>\$102,091</u>	<u>\$104,329</u>	<u>\$93,685</u>	<u>\$99,534</u>

TOWN OF MAHONE BAY

ELECTRIC LIGHT UTILITY

SUMMARY OF REVENUE & EXPENDITURES

			Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
501	20-501-000	Domestic Service-Sales	\$823,726	\$856,675	\$893,193	\$933,169
502	20-502-000	Commercial Service-Sales	\$65,000	\$66,430	\$76,331	\$79,747
504	20-504-000	Industrial Power-Sales	\$779,624	\$796,776	\$789,217	\$824,539
505	20-505-000	Street Lighting	\$67,178	\$68,656	\$69,449	\$72,557
510	20-510-000	Misc Revenue (Conn Charges)	\$4,611	\$4,000	\$3,216	\$4,000
510	20-510-100	Electrical Wiring Permit Fees	\$7,520	\$7,500	\$5,644	\$6,000
511	20-511-000	Interest on Overdue Accounts	\$4,884	\$5,000	\$5,852	\$6,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	(\$8)	\$0	\$0	\$0
530	20-530-000	Non-Operating Revenue				
		Other	\$12,840	\$12,000	\$12,653	\$12,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
TOTAL REVENUE			\$1,765,375	\$1,817,037	\$1,855,555	\$1,938,012

611	20-611-000	Power Purchased	\$1,364,909	\$1,458,920	\$1,496,028	\$1,564,260
614	20-614-000	Supervision Salaries	\$11,791	\$12,183	\$12,193	\$12,549
614.1	20-614-100	Salaries	\$75,880	\$71,850	\$85,409	\$79,925
620.4	20-620-420	Staff Mileage	\$220	\$500	\$249	\$400
		Accrued Vacation Pay	\$0	\$2,175	\$0	\$100
620.9	20-620-900	Employee Benefits	\$26,196	\$29,412	\$31,855	\$30,934
	20-614-150	Engineering/Consultants	\$0	\$0	\$0	\$0
	20-614-175	Contracted Services -Operating	\$0	\$5,000	\$0	\$4,000
614.2	20-614-200	Supplies	\$4,634	\$6,000	\$1,659	\$3,000
	20-614-250	Inventory Purchases	\$0	\$0	\$0	\$0
	20-614-260	Staff Communications -Cell Phones	\$115	\$500	\$100	\$500
	20-614-270	Electrical Inspection Services	\$4,524	\$5,000	\$4,496	\$2,500
614.3	20-614-300	Meters Expenses	\$781	\$2,000	\$2,864	\$3,000
	20-614-320	Maintenance of Transformers	\$0	\$400	\$0	\$400
614.4	20-614-400	Reading Meters	\$0	\$0	\$0	\$0
614.5	20-614-500	Street Light Expense	\$909	\$800	\$1,888	\$2,000
614.6	20-614-600	Small Tools	\$322	\$1,000	\$192	\$500
614.7	20-614-700	Vehicle Expense	\$15,016	\$10,000	\$18,433	\$18,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$1,356	\$1,000	\$1,898	\$1,500
614.8	20-614-800	Other Expense	\$0	\$500	\$0	\$0
	20-614-850	Rental Town Property for Poles Lines	\$24,000	\$24,000	\$24,000	\$24,480
			\$165,744	\$172,320	\$185,236	\$183,788

TOWN OF MAHONE BAY

ELECTRIC LIGHT UTILITY

SUMMARY OF REVENUE & EXPENDITURES

		Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15
Administration					
	20-620-050 Executive Salaries	\$18,130	\$19,273	\$19,274	\$19,274
620.1	20-620-100 Accounting Salaries & CAO	\$75,279	\$87,055	\$82,957	\$88,993
620.2	20-620-200 Auditors	\$10,000	\$10,000	\$11,400	\$12,000
620.4	20-620-400 Bad Debt Expense	\$6,385	\$6,500	\$2,483	\$6,500
620.4	20-620-410 Electric Light Coop Costs	\$6,716	\$4,000	\$1,402	\$2,000
620.4	20-620-430 Photocopy Lease/Rental	\$3,830	\$3,680	\$5,404	\$3,680
620.4	20-620-450 Computer Maintenance	\$10,544	\$6,500	\$4,890	\$4,387
	20-620-460 Legal Services	\$1,717	\$1,000	\$0	\$0
	20-620-490 Office Costs Shared	\$24,905	\$25,800	\$25,704	\$26,320
620.5	20-620-500 Misc Office Expenses	\$2,294	\$1,000	\$982	\$1,000
620.5	20-620-510 Insurance	\$8,723	\$9,438	\$9,438	\$9,724
620.8	20-620-800 Regulatory Expense	\$2,005	\$2,300	\$2,071	\$2,300
		<u>\$170,528</u>	<u>\$176,546</u>	<u>\$166,005</u>	<u>\$176,178</u>
631	20-631-000 Taxes	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
632	20-632-000 Depreciation of Plant	<u>\$31,721</u>	<u>\$32,000</u>	<u>\$30,000</u>	<u>\$32,000</u>
635	20-635-000 Capital Expense From Revenue	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
	20-637-000 Interest Expense	<u>\$983</u>	<u>\$1,000</u>	<u>\$711</u>	<u>\$1,000</u>
	TOTAL EXPENDITURES	<u>\$1,733,885</u>	<u>\$1,840,786</u>	<u>\$1,877,980</u>	<u>\$1,957,226</u>
	Surplus (Deficit)	\$31,490	(\$23,749)	(\$22,425)	(\$19,214)
	TOTAL	<u>\$1,765,375</u>	<u>\$1,817,037</u>	<u>\$1,855,555</u>	<u>\$1,938,012</u>

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

	2012/13 ACTUALS	2013/14 BUDGET	2013/14 ACTUALS	2014/15 BUDGET
Revenue				
Investment income	\$ 1,248	\$ 1,200	\$ 1,316	\$ 1,500
Grant from Town	\$ 5,000	\$ 5,000	\$ 5,000	\$ 4,000
Donations	\$ -	\$ -	\$ 406	\$ -
Perpetual Care/Sale of Lots	4,250	2,500	5,370	3,000
Grave Permits	-	-	-	500
Annual upkeep	-	-	-	-
	<u>10,498</u>	<u>8,700</u>	<u>12,092</u>	<u>9,000</u>
Expenditures				
Signage	-	-	800	500
Mowing and grounds upkeep	6,299	6,500	6,731	6,800
Administration	850	900	850	900
	<u>7,149</u>	<u>7,400</u>	<u>8,381</u>	<u>8,200</u>
Deficiency of revenue over expenditures	\$ 3,349	\$ 1,300	\$ 3,711	\$ 800

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

	2012/13 ACTUALS	2013/14 BUDGET	2013/14 ACTUALS	2014/15 BUDGET
Revenue				
Investment income	\$ 2,253	\$ 2,300	\$ 2,423	\$ 2,300
Grant from Town	\$ 4,000	\$ 4,000	\$ 4,000	\$ 5,000
Donations	\$ -	\$ -	\$ 302	\$ 300
Perpetual care	-	-	-	-
Annual upkeep	30	30	30	30
	<u>6,283</u>	<u>6,330</u>	<u>6,755</u>	<u>7,630</u>
Expenditures				
Improvements	-	-	-	-
Mowing and grounds upkeep	4,898	5,000	6,151	6,000
Administration	850	900	900	900
	<u>5,748</u>	<u>5,900</u>	<u>7,051</u>	<u>6,900</u>
Deficiency of revenue over expenditures	\$ 535	\$ 430	\$ (296)	\$ 730