

# TOWN OF MAHONE BAY

2015/16

## OPERATING BUDGETS

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**APPROVED**  
**JULY 9, 2015**

TOWN OF MAHONE BAY  
2015/16 BUDGET INFORMATION

SCHEDULE A

Calculation of Tax Rates

Estimated Expenditures	\$2,419,597	Includes Education
Less: Revenue Other than Tax Levy	\$564,480	
Tax Levy	\$1,855,117	

Tax Levy for Tax Rate Purposes	\$1,855,117
Total Net Taxable Assessment (from Schedule B)	\$133,952,020

NET Taxable Assessment for tax rate Purposes	\$133,952,020
General Tax Rate (3 divided by 4)	\$1.38
<b>Commercial Rate</b>	<b>\$2.860</b>
<b>Residential Tax Rate</b>	<b>\$1.110</b>
<b>Seasonal Tax Rate</b>	<b>\$2.150</b>

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
<b>RESIDENTIAL</b>								
Residential Properties	\$122,585,500	(\$11,066,900)	(\$109,900)	\$0	\$0	\$111,408,700	\$0	\$111,408,700
Resource Property	\$1,793,800	(\$156,300)	(\$272,000)	\$0	(\$2,180)	\$1,363,320	\$0	\$1,363,320
<b>Total Residential</b>	<b>\$124,379,300</b>	<b>(\$11,223,200)</b>	<b>(\$381,900)</b>	<b>\$0</b>	<b>(\$2,180)</b>	<b>\$112,772,020</b>	<b>\$0</b>	<b>\$112,772,020</b>
<b>COMMERCIAL</b>								
Commercial Property	\$20,498,100	\$0	(\$338,100)	\$0	(\$56,000)	\$20,104,000	\$737,900	\$20,841,900
Business Occupancy	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Total Commercial</b>	<b>\$20,498,100</b>	<b>\$0</b>	<b>(\$338,100)</b>	<b>\$0</b>	<b>(\$56,000)</b>	<b>\$20,104,000</b>	<b>\$737,900</b>	<b>\$20,841,900</b>
<b>Seasonal</b>	<b>\$0</b>	<b>\$0</b>	<b>\$338,100</b>	<b>\$0</b>	<b>\$0</b>	<b>\$338,100</b>	<b>0</b>	<b>\$338,100</b>
<b>TOTAL ASSESSMENT</b>	<b>\$144,877,400</b>	<b>(\$11,223,200)</b>	<b>(\$381,900)</b>	<b>\$0</b>	<b>(\$58,180)</b>	<b>\$133,214,120</b>	<b>\$737,900</b>	<b>\$133,952,020</b>

Note: 375 of 633 properties Capped=60%      CAP for 2015=      2.10%  
 Note: 364 of 627 properties Capped=58%      CAP for 2014=      0.89%

TOWN OF MAHONE BAY  
2015/16 BUDGET INFORMATION

SCHEDULE D

Grants in Lieu of taxes	Owner	Assessment	Rate	Total	
Nova Scotia Licquor Commissi		\$650,900	\$2.860	\$18,616	12420 see below
NS Dept of Natural Resources		\$87,000	\$2.860	\$2,488	16289
		<b>\$737,900</b>		<b>\$21,104</b>	
Residential Real		\$111,408,700	\$1.110	\$1,236,637	11110
Commercial Real		\$20,104,000	\$2.860	\$574,974	11121
Resource		\$1,363,320	\$1.110	\$15,133	11151
Business Occupancy		\$0	\$2.860	\$0	11410
Seasonal		\$338,100	\$2.150	\$7,269	11121
		<b>\$133,952,020</b>	<b>Total inc GIL</b>	<b>\$1,855,117</b>	<b>Budget Revenue Check</b>
					<b>\$0</b>

Note: Change of Use : Vet Facility to Residential 94,900  
Note: House Burnt down Main St Spring 2014 162,900

ASSESSMENT COMPARISON \$4

	2014/15	2015/16	Difference	%	
Residential	\$106,738,400	\$110,937,520	\$4,199,120	3.93%	Includes Property Sold/CAP changed
Resource	\$1,834,500	\$1,834,500	\$0	0.00%	New Properties
Commercial	\$17,887,200	\$18,203,900	\$316,700	1.77%	
Seasonal	\$329,900	\$338,100	\$8,200	2.49%	
	<b>\$126,790,000</b>	<b>\$131,314,020</b>	<b>\$4,524,020</b>	<b>3.57%</b>	
Water Utility	2,638,000	2,638,000	\$0	0.00%	Old Treatment plant Assessed Exempt
	<b>\$129,428,000</b>	<b>\$133,952,020</b>	<b>\$4,524,020</b>	<b>3.50%</b>	

TAX RATE COMPARISON

	2014/15 Rates	2015/16 Eqv Rates	2015/16 Rates	Difference	%	
Residential	\$1.150	\$1.125	\$1.110	(\$0.015)	-1.33%	
Commercial	\$2.910	\$2.859	\$2.860	\$0.001	0.03%	
Seasonal	\$2.180	\$2.144	\$2.150	\$0.006	0.28%	
		\$01 =	Residential \$11,277	Commercial \$2,084	Seasonal \$34	Total \$13,395
		1% =	\$12,518	\$5,961	\$73	\$18,552

\$4.79

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

%	Res. Rate	Com. Rate	Residential	Commercial	Taxes	Additional	Total Taxes
0.00%	\$1.125	\$2.859	\$1,295,287	\$603,120	\$1,898,407	\$0	\$1,898,407
1.00%	\$1.136	\$2.888	\$1,307,952	\$609,237	\$1,917,189	\$0	\$1,917,189
2.00%	\$1.148	\$2.916	\$1,321,769	\$615,144	\$1,936,913	\$0	\$1,936,913
3.00%	\$1.159	\$2.945	\$1,334,434	\$621,262	\$1,955,696	\$0	\$1,955,696
4.00%	\$1.170	\$2.973	\$1,347,099	\$627,168	\$1,974,267	\$0	\$1,974,267
4.75%	\$1.178	\$2.995	\$1,356,310	\$631,809	\$1,988,119	\$0	\$1,988,119
5.00%	\$1.181	\$3.002	\$1,359,764	\$633,286	\$1,993,050	\$0	\$1,993,050

COSTS DETERMINED BY TAX RATE

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
TAX REDUCTIONS -SECTION 71					
WATER SYSTEM	2,638,000	\$2.860	\$77,109	\$75,447	\$1,662
Mahone Bay Centre	309,400	\$2.860	\$9,544	\$8,849	\$695
			<b>\$86,653</b>	<b>\$84,296</b>	<b>\$2,357</b>

TAXES PD BY TOWN & UTILITIES

	ASSESSMENT	RATE	IN BUDGET	PER TAX RATE	DIFFERENCE
TOURIST BUREAU	\$123,000	\$2.860	\$3,579	\$3,518	\$61
Water Utility - Aliant	124,800	\$2.860	\$800	\$3,569	N/A
Water Utility-Aliant Resource	8,600	\$1.110	\$200	\$95	N/A
Mahone Bay Museum	170,100	\$2.860	\$4,900	\$4,865	\$35

TAX EXEMPTION

NSPCI GRANT IN LIEU	47,600	\$2.860	\$825	\$1,361	(\$536)
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UTILITY ASSESSMENT CHANGE COMPARISON

	2014/15	2015/16	Difference
WATER SYSTEM	2,638,000	2,638,000	-

SOUTH SHORE HOUSING AUTHORITY

	ASSESSMENT	TAXES	INFRASTRUCTURE
BUILDING #1 33 CHERRY LANE	573,000	6,360	3,600
BUILDING #2 35 CHERRY LANE	381,900	4,239	2,400
		10,599	6,000
TOTAL REVENUE	16,599		
Town SHARE OF DEFICIT	13,500		

UNIFORM ASSESSMENT

2015	125,648,088.00	
2014	120,433,837.00	
CHG	5,214,251.00	4.33%

# Status of Town Funds (unaudited)

FUND	Balance	Revenue	Used in	Estimated
	March 31/15	2015/16	2015/16	Balance March 31/16
Electric Light Operating Fund	337,228	0	30,700	306,528
Town Operating Fund	782,400	0	65,000	717,400
Water Operating Fund	(210,000)	0	0	(210,000)
Athletic & Cultural Trust	19,755	0	15,000	4,755
Capital Reserve	618,804	0	147,688	471,116
Bayview Cemetery	18,975	0	0	18,975
Park Cemetery Perpetual Care	80,702	0	0	80,702
Electric Depreciation Reserve	98,825	35,000	40,000	93,825
Equipment Reserve	370,090	68,000	77,000	361,090
Gas Tax Grant Reserve	0	73,166	73,166	0
Operating Reserve	226,028	0	0	226,028
Water Depreciation	44,355	55,000	55,000	44,355
	<b>2,387,162</b>	<b>231,166</b>	<b>503,554</b>	<b>2,114,774</b>

TRANSFER OF OWN FUNDS	Balance	Trf In	TR Out	Balance
	March 31/16	2015/16	2015/16	March 31/16
Electric Light Operating Fund	306,528	0	0	306,528
Town Operating Fund	717,400	226,028	535,000	408,428
Water Operating Fund	(210,000)	210,000	0	0
Athletic & Cultural Trust	4,755	0	0	4,755
Capital Reserve	471,116	325,000		796,116
Bayview Cemetery	18,975	0	0	18,975
Park Cemetery Perpetual Care	80,702	0	0	80,702
Electric Depreciation Reserve	93,825			93,825
Equipment Reserve	361,090			361,090
Gas Tax Grant Reserve	0			0
Operating Reserve	226,028		226,028	0
Water Depreciation	44,355			44,355
	<b>2,129,774</b>	<b>761,028</b>	<b>761,028</b>	<b>2,114,774</b>

## TOWN OF MAHONE BAY BUDGET RECAP

	Actual	Budget	Actual	Budget	%	%
	2013/14	2014/15	2014/15	2015/16	Change	Change
					Budget to Budget	Budget to Actuals
<b>REVENUE</b>						
Taxes	2,059,719	2,074,910	2,120,437	2,077,897	0.14%	-2.01%
Education	356,856	367,082	367,082	382,975	4.33%	4.33%
<b>Net Taxes</b>	<b>1,702,863</b>	<b>1,707,828</b>	<b>1,753,355</b>	<b>1,694,922</b>	<b>-0.76%</b>	<b>-3.33%</b>
Grants in Lieu of Taxes	21,249	20,813	20,813	21,104	1.40%	1.40%
Service Provided To Other Governments	119,142	122,000	122,487	127,000	4.10%	3.68%
Sale of Services	8,378	5,000	7,244	5,676	13.52%	-21.65%
Other Revenue From Own Sources	124,789	115,823	126,142	122,399	5.68%	-2.97%
Unconditional Transfers From Other Governments	50,020	50,020	50,020	50,021	0.00%	0.00%
Conditional Transfers From Provincial Government & Agencies	42,183	6,250	8,655	15,500	148.00%	79.09%
<b>Total Revenue</b>	<b>2,068,624</b>	<b>2,027,734</b>	<b>2,088,716</b>	<b>2,036,622</b>	<b>0.44%</b>	<b>-2.49%</b>
	<b>Actual</b>	<b>Budget</b>	<b>Actual</b>	<b>Budget</b>	<b>Change</b>	<b>Change</b>
	<b>2013/14</b>	<b>2014/15</b>	<b>2014/15</b>	<b>2015/16</b>	<b>Budget to Budget</b>	<b>Budget to Actuals</b>
<b>EXPENDITURES</b>						
General Government Services	367,839	397,112	370,934	415,823	4.71%	12.10%
Protective Services	477,652	530,432	497,503	551,363	3.95%	10.83%
Transportation Services	310,407	312,109	331,384	330,109	5.77%	-0.38%
Environmental Health Services	261,886	283,565	275,454	295,574	4.24%	7.30%
Public Health & Welfare Services	20,446	21,000	22,236	22,500	7.14%	1.19%
Environmental Development Services	89,581	118,428	97,440	116,186	-1.89%	19.24%
Recreation, Cultural Services	52,723	57,486	49,111	55,700	-3.11%	13.42%
<b>Total Expenditure</b>	<b>1,580,533</b>	<b>1,720,132</b>	<b>1,644,062</b>	<b>1,787,255</b>	<b>3.90%</b>	<b>8.71%</b>
Excess of Revenue Over Expenditures	488,091	307,602	444,654	249,367	-18.93%	-43.92%
Debture & Term Loan Principal Payments	-66,400	-66,400	-66,400	-66,400	0.00%	0.00%
Trf to/from Own Agencies	-343,642	-241,202	-338,251	-182,967	-24.14%	-45.91%
Change in Fund Position Before Depreciation	<b>78,049</b>	<b>-0</b>	<b>40,003</b>	<b>0</b>		
Depreciation	398,727	490,000	490,000	500,000		
<b>Excess of Expenditures over Revenue</b>	<b>-320,678</b>	<b>-490,000</b>	<b>-449,997</b>	<b>-500,000</b>		

Note: DRAFT TOWN BUDGETS DO NOT INCLUDE AMORTIZATION EXPENSE

	Budget 2015/16
Town General	2,419,597
Electric Light	1,913,923
Water Utility	579,932
	<b>4,913,452</b>

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

	Actual 2012/13	Budget 2013/14	Actual 2013/14	Budget 2014/15	Budget 2015/16
GENERAL GOVERNMENT SERVICES 00-219-997	5,814	6,000	6,232	6,000	6,000
PROTECTIVE SERVICES 00-226-100	112,490	110,000	93,621	110,000	110,000
TRANSPORTATION SERVICES 00-237-500	144,335	150,000	140,020	157,000	165,000
ENVIRONMENTAL HEALTH SERVICES 00-248-120	105,788	135,000	131,889	190,000	192,000
PUBLIC HEALTH SERVICES 00-257-500	0	0	0	0	0
ENVIRONMENTAL DEVELOPMENT SERVICES 00-269-000	15,791	14,500	15,791	16,000	16,000
RECREATION & CULTURAL SERVICES 00-279-970	10,674	11,000	11,174	11,000	11,000
<b>Amortization of Capital Assets</b>	<b>394,892</b>	<b>426,500</b>	<b>398,727</b>	<b>490,000</b>	<b>500,000</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>ASSESSABLE PROPERTY</b>					
11110	00-111-100 Residential Assessment	\$1,187,815	\$1,231,208	\$1,233,314	\$1,236,637
11121	00-111-210 Commercial Assessment	\$578,025	\$576,471	\$578,863	\$574,974
	00-111-220 Commercial - Seasonal Properties	\$7,268	\$7,192	\$7,190	\$7,269
11151	00-111-510 Resource- Assessable	\$19,590	\$17,380	\$17,380	\$15,133
		<b>\$1,792,698</b>	<b>\$1,832,251</b>	<b>\$1,836,747</b>	<b>\$1,834,013</b>
<b>SPECIAL ASSESSMENTS</b>					
	00-112-001 Infrastructure Charges	\$180,000	\$180,000	\$182,040	\$183,000
		<b>\$180,000</b>	<b>\$180,000</b>	<b>\$182,040</b>	<b>\$183,000</b>
<b>BUSINESS PROPERTY</b>					
11420	00-114-200 Based on Revenue (M.T. & T.)	\$6,446	\$5,864	\$5,864	\$6,059
11430	00-114-300 NS Power Inc. Grant	\$854	\$795	\$795	\$825
11431	00-114-310 NS Power Inc. (HST Rebate)	\$11,005	\$11,000	\$9,328	\$9,000
		<b>\$18,305</b>	<b>\$17,659</b>	<b>\$15,987</b>	<b>\$15,884</b>
<b>OTHER TAXES</b>					
11910	00-119-100 Deed Transfer Tax	\$68,716	\$45,000	\$85,663	\$45,000
11920	00-119-200 Change of Use Tax	\$0	\$0	\$0	\$0
		<b>\$68,716</b>	<b>\$45,000</b>	<b>\$85,663</b>	<b>\$45,000</b>
<b>TOTAL TAXES</b>		<b>\$2,059,719</b>	<b>\$2,074,910</b>	<b>\$2,120,437</b>	<b>\$2,077,897</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	\$2,532	\$2,532	\$2,532	\$2,488
<b>PROVINCIAL GOVERNMENT AGENCIES</b>					
	12420 00-124-200 Liquor Commission	\$18,717	\$18,281	\$18,281	\$18,616
		<b>\$18,717</b>	<b>\$18,281</b>	<b>\$18,281</b>	<b>\$18,616</b>
<b>TOTAL GRANTS IN LIEU OF TAXES</b>		<b>\$21,249</b>	<b>\$20,813</b>	<b>\$20,813</b>	<b>\$21,104</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<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
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>OTHER LOCAL GOVERNMENTS</b>				
13310 00-133-100 General Government Services	\$0	\$0	\$0	\$0
13320 00-133-200 Protective Services	\$119,142	\$122,000	\$122,487	\$127,000
13330 00-133-300 Transportation Services	\$0	\$0	\$0	\$0
13370 00-133-700 Recreation Services	\$0	\$0	\$0	\$0
	<b>\$119,142</b>	<b>\$122,000</b>	<b>\$122,487</b>	<b>\$127,000</b>
<b>TOTAL SERVICE PROVIDED OTHER GOV'TS</b>	<b>\$119,142</b>	<b>\$122,000</b>	<b>\$122,487</b>	<b>\$127,000</b>
<b>SALES OF SERVICES</b>				
14100 00-141-000 General Government	\$1,064	\$1,500	\$1,681	\$1,500
14300 00-143-000 Transportation Services	\$2,860	\$2,000	\$1,515	\$1,500
14400 00-144-000 Environmental Health Services (Compostainers)	\$4,089	\$1,000	\$3,233	\$2,000
14700 00-147-000 Recreation & Cultural Services (Ball Field/Bandstand)	\$365	\$500	\$815	\$676
14900 00-149-000 Other Services	\$0	\$0	\$0	\$0
<b>TOTAL SALE OF SERVICES</b>	<b>\$8,378</b>	<b>\$5,000</b>	<b>\$7,244</b>	<b>\$5,676</b>
<b>FUNDS FROM OWN SOURCES</b>				
15100 00-151-000 Licenses & Permits	\$17,364	\$10,000	\$16,018	\$10,000
15200 00-152-000 Fines	\$668	\$1,000	\$685	\$750
15300 00-153-050 Rentals - Electric Utility Town Street Use	\$24,000	\$24,480	\$24,480	\$24,480
15300 00-153-200 Rentals - TownHall	\$38,400	\$39,600	\$39,600	\$39,600
15500 00-155-000 Return on Investments	\$16,280	\$15,000	\$22,204	\$17,569
15600 00-156-000 Interest on Taxes	\$16,599	\$15,743	\$16,569	\$17,000
15700 00-157-000 Donations- Other	\$0	\$0	\$5,080	\$0
15740 00-157-400 Donations - Fire Dept	\$11,478	\$10,000	\$1,506	\$10,000
15760 00-157-600 Donations- Chamber of Commerce	\$0	\$0	\$0	\$3,000
<b>TOTAL FUNDS FROM OWN SOURCES</b>	<b>\$124,789</b>	<b>\$115,823</b>	<b>\$126,142</b>	<b>\$122,399</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES

REVENUES	Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>UNCONDITIONAL TRANSFERS FROM OTHER GOVERNMENTS</b>				
16100 00-161-000 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	\$20	\$20	\$20	\$21
	<b>\$50,020</b>	<b>\$50,020</b>	<b>\$50,020</b>	<b>\$50,021</b>
<b>TOTAL UNCONDITIONAL TRANSFERS</b>	<b>\$50,020</b>	<b>\$50,020</b>	<b>\$50,020</b>	<b>\$50,021</b>
<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)	\$0	\$0	\$0	\$0
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<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	\$1,000	\$1,000
17531 00-175-300 Transportation Services	\$31,183	\$0	\$0	\$0
17562 00-175-620 Community Development	\$10,000	\$5,250	\$7,655	\$14,500
17571 00-175-710 Recreation	\$0	\$0	\$0	\$0
17573 00-176-730 Heritage Properties	\$0	\$0	\$0	\$0
	<b>\$42,183</b>	<b>\$6,250</b>	<b>\$8,655</b>	<b>\$15,500</b>
<b>TOTAL CONDITIONAL TRANSFERS</b>	<b>\$42,183</b>	<b>\$6,250</b>	<b>\$8,655</b>	<b>\$15,500</b>
<b>Total Revenue</b>	<b>\$2,425,480</b>	<b>\$2,394,816</b>	<b>\$2,455,798</b>	<b>\$2,419,597</b>



STATEMENT OF REVENUE & EXPENDITURES  
GENERAL GOVERNMENT SERVICES

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>LEGISLATIVE</b>						
1021111	00-211-100	Mayor 's Renumeration(60%)	\$8,336	\$8,356	\$8,336	\$9,087
1021112	00-211-900	Mayor's Expenses	\$1,179	\$2,000	\$2,356	\$2,000
1021131	00-211-300	Council's Renumerationt (60%)	\$27,334	\$27,334	\$27,542	\$29,692
1021132	00-211-400	Councillor's Expenses	\$453	\$4,200	\$4,594	\$4,200
1021190	00-211-950	Council Expenses	\$2,345	\$3,000	\$3,955	\$3,500
			<b>\$39,647</b>	<b>\$44,890</b>	<b>\$46,783</b>	<b>\$48,479</b>

**GENERAL ADMINISTRATION**

<b>ADMINISTRATIVE</b>						
1021210	00-212-050	CAO/Portion Staff Salaries -Admin	\$38,219	\$39,273	\$39,097	\$44,888
1021210	00-212-060	Employee Benefits- Admin	\$8,303	\$8,839	\$8,845	\$9,388
1021210	00-212-070	Training Costs/Health &Safety Admin	\$213	\$1,000	\$66	\$800
1021210	00-212-110	Lights - Town Hall	\$4,236	\$4,427	\$3,938	\$4,000
1021210	00-212-120	Repairs - Town Hall	\$4,531	\$5,500	\$4,493	\$17,000
1021210	00-212-130	Custodial Supplies - Town Hall	\$1,808	\$1,800	\$2,119	\$2,000
1021210	00-212-140	Insurance - Town Hall	\$3,592	\$3,725	\$3,725	\$3,803
1021210	00-212-145	Insurance- Liability & Admin	\$2,443	\$1,916	\$1,916	\$2,236
1021210	00-212-150	Fuel - Town Hall	\$8,473	\$8,500	\$4,437	\$5,000
1021210	00-212-160	Janitor's Labor	\$5,863	\$5,962	\$5,988	\$6,451
1021210	00-212-170	Water - Town Hall	\$904	\$1,000	\$1,004	\$1,100
1021210	00-212-180	Town Legal (100%)	\$819	\$3,500	\$1,724	\$2,000
1021210	00-212-090	Office Expences-Admin	\$3,889	\$5,000	\$4,251	\$5,000
1021210	00-212-091	Postage/Courier Inc Lease- Admin	\$2,612	\$2,000	\$1,877	\$2,000
1021210	00-212-092	PhotoCopier/ Fax Charges & Toner-Admin	\$525	\$1,500	\$1,400	\$1,500
1021210	00-212-195	Telephone/Internet	\$6,043	\$7,500	\$5,913	\$6,000
1021210	00-212-196	Answering Service	\$1,521	\$1,600	\$1,580	\$1,600
1021210	00-212-199	Office Furnishings - Non Capital	\$1,742	\$1,500	\$1,160	\$1,200
1021210	00-219-980	Accrued Vacation Pay	(\$976)	\$1,800	\$3,397	\$1,657
			<b>\$94,760</b>	<b>\$106,342</b>	<b>\$96,930</b>	<b>\$117,623</b>

**FINANCIAL MANAGEMENT**

1021220	00-212-220	Auditors	\$8,347	\$17,000	\$16,069	\$17,000
1021220	00-212-240	CAO/Portion Staff Salaries -Finance	\$54,195	\$51,014	\$50,326	\$57,404
1021220	00-212-243	Other Salaries - Town	\$0	\$0	\$0	\$0
1021220	00-212-250	Advertising	\$1,953	\$2,000	\$908	\$1,600
1021220	00-219-910	Employee Benefits -Finance	\$8,223	\$8,839	\$8,512	\$12,274
1021220	00-219-960	Training Costs/Health &Safety -Finance	\$57	\$1,000	\$442	\$700
1021220	00-212-193	Computer Maintenance	\$2,697	\$3,000	\$3,200	\$3,200
1021220	00-212-190	Office Expenses-Finance	\$3,498	\$3,500	\$3,149	\$3,400
1021220	00-212-191	Postage/Courier Inc Lease-Finance	\$1,903	\$4,500	\$4,400	\$4,500
1021220	00-212-192	PhotoCopier/ Fax Charges & Toner-Finance	\$4,373	\$3,500	\$4,197	\$4,000
			<b>\$85,246</b>	<b>\$94,353</b>	<b>\$91,203</b>	<b>\$104,078</b>

TAXATION & OTHER GENERAL ADMINISTRATIVE SERVICES

1021241	00-212-430	Tax Rebates on Cancellations-Sec 69	\$7,350	\$9,000	\$5,850	\$7,000
1021241	00-212-435	Reduced Taxes Sec 71	\$84,461	\$84,501	\$84,501	\$86,653
			<b>\$91,811</b>	<b>\$93,501</b>	<b>\$90,351</b>	<b>\$93,653</b>

ASSESSMENT SERVICES

1021248	00-212-480	Trfs to Assessment Services	\$24,150	\$24,026	\$24,026	\$24,090
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OTHER TAXATION

1021249	00-212-490	Tax Billing Expenses	\$832	\$1,000	\$814	\$900
1021249		Other Taxation Costs	\$0	\$0	\$0	\$0
			<b>\$832</b>	<b>\$1,000</b>	<b>\$814</b>	<b>\$900</b>

OTHER GENERAL ADMINISTRATIVE SERVICES

1021290	00-219-200	Conventions /Memberships/Travel Staff	\$4,666	\$5,000	\$2,241	\$3,500
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<b>\$301,465</b>	<b>\$324,222</b>	<b>\$305,565</b>	<b>\$343,844</b>
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DEBT CHARGES-GENERAL GOVERNMENT

1021712	00-217-110	Bank Charges/General Operating Int	\$7,422	\$8,000	\$7,343	\$8,000
1021721		Debenture Interest- Gen Gov't	\$0	\$0	\$0	\$0
			<b>\$7,422</b>	<b>\$8,000</b>	<b>\$7,343</b>	<b>\$8,000</b>

VALUATION ALLOWANCES-GENERAL GOVERNMENT

21811	00-218-110	Allowance-Uncollectible Taxes	\$227	\$500	\$0	\$500
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OTHER GENERAL ADMINISTRATIVE SERVICES

1021910	00-219-100	Elections, Plebiscites/Ratepayers Meetings	\$0	\$0	\$0	\$0
1021950	00219-500	Grants to Organizations	\$7,600	\$9,500	\$9,737	\$5,000
1021950	00219-600	Grant to Fire Dept (Donations Received)	\$11,478	\$10,000	\$1,506	\$10,000

<b>\$19,078</b>	<b>\$19,500</b>	<b>\$11,243</b>	<b>\$15,000</b>
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Department Totals before Depreciation

<b>\$367,839</b>	<b>\$397,112</b>	<b>\$370,934</b>	<b>\$415,823</b>
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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
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>

Department Totals after Depreciation

<b>\$367,839</b>	<b>\$397,112</b>	<b>\$370,934</b>	<b>\$415,823</b>
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TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 PROTECTIVE SERVICES

	Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>POLICE PROTECTION</b>				
102210 00-221-000 Policing-RCMP	\$275,072	\$282,628	\$283,469	\$288,594
102210 00-221-050 Maint of Police Office	\$3,202	\$2,500	\$2,386	\$2,500
102210 00-221-300 Crime Prevention	\$0	\$300	\$0	\$0
	<u>\$278,274</u>	<u>\$285,428</u>	<u>\$285,855</u>	<u>\$291,094</u>
<b>LAW ENFORCEMENT</b>				
102220 00-222-200 Trf to Correctional Services	\$20,160	\$20,076	\$20,076	\$20,326
1022290 00-222-000 Prosecuting Attorney	\$0	\$1,000	\$13	\$500
1022290 00-222-900 Bylaw Enforcement Officer	\$0	\$500	\$0	\$500
	<u>\$20,160</u>	<u>\$21,576</u>	<u>\$20,089</u>	<u>\$21,326</u>
<b>Department Total</b>	<b><u>\$298,434</u></b>	<b><u>\$307,004</u></b>	<b><u>\$305,944</u></b>	<b><u>\$312,420</u></b>

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

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>WATER SUPPLY &amp; HYDRANTS</b>						
	00-224-500	Water Supply & Hydrants	<b>\$71,355</b>	<b>\$80,278</b>	<b>\$80,278</b>	<b>\$98,111</b>
<b>ADMINISTRATION</b>						
1022490	00-224-110	Telephone	\$3,662	\$3,800	\$3,204	\$3,500
1022490	00-224-120	Convention & Banquets	\$1,496	\$2,000	\$1,151	\$2,000
1022490	00-224-130	Insurance - Firefighters	\$2,498	\$2,011	\$2,681	\$2,680
1022490	00-224-140	Liability Insurance	\$2,286	\$1,245	\$1,245	\$1,206
			<b>\$9,942</b>	<b>\$9,056</b>	<b>\$8,281</b>	<b>\$9,386</b>
<b>FIRE FIGHTING FORCE</b>						
1022490	00-224-210	Honourarium	\$12,000	\$12,000	\$12,000	\$12,000
1022490	00-224-300	Fire Alarm System	\$4,347	\$5,000	\$4,704	\$4,800
			<b>\$16,347</b>	<b>\$17,000</b>	<b>\$16,704</b>	<b>\$16,800</b>
<b>TRAINING</b>						
1022490	00-224-610	Fire Fighter's School	\$2,204	\$3,500	\$1,886	\$3,500
<b>FIRE STATION &amp; BUILDINGS</b>						
1022490	00-224-710	Insurance	\$2,728	\$2,796	\$2,796	\$2,848
1022490	00-224-720	Repairs	\$4,986	\$7,000	(\$57)	\$5,000
1022490	00-224-730	Fuel	\$7,044	\$7,200	\$4,581	\$6,000
1022490	00-224-740	Lights	\$7,815	\$8,206	\$8,597	\$8,600
1022490	00-224-750	Water	\$808	\$1,300	\$847	\$1,000
1022490	00-224-760	Janitor Supplies	\$880	\$1,200	\$1,266	\$1,300
			<b>\$24,261</b>	<b>\$27,702</b>	<b>\$18,030</b>	<b>\$24,748</b>
<b>FIRE FIGHTING EQUIPMENT</b>						
1022490	00-224-810	Vehicles	\$12,496	\$12,000	\$17,181	\$15,000
1022490	00-224-820	Hose & Couplings	\$0	\$6,000	\$986	\$5,500
1022490	00-224-830	Uniforms	\$0	\$3,000	\$0	\$3,000
1022490	00-224-840	Fire Wells / Dry Hydrants	\$0	\$1,000	\$0	\$800
1022490	00-224-850	Insurance	\$8,981	\$9,363	\$9,363	\$9,497
1022490	00-224-860	Other Equipment	\$690	\$13,000	\$732	\$1,000
1022490	00-224-870	Recharging	\$0	\$2,000	\$2,220	\$2,500
1022490	00-224-880	Radio Repairs & Licenses	\$2,015	\$5,000	\$3,240	\$5,000
1022490	00-224-890	Others Expenses	\$277	\$300	\$278	\$12,000
			<b>\$24,459</b>	<b>\$51,663</b>	<b>\$34,000</b>	<b>\$54,297</b>
<b>Sub Total Fire Protection - Other</b>			<b>\$77,213</b>	<b>\$108,921</b>	<b>\$78,901</b>	<b>\$108,731</b>
<b>Sub Total Fire Protection</b>			<b>\$148,568</b>	<b>\$189,199</b>	<b>\$159,179</b>	<b>\$206,842</b>
<b>PROTECTIVE SERVICES - DEBT CHARGES</b>						
1022721	00-224-900	FD-Debt Chgs-Interest	\$4,296	\$3,715	\$3,080	\$1,203
<b>Department Totals before Depreciation</b>			<b>\$152,864</b>	<b>\$192,914</b>	<b>\$162,259</b>	<b>\$208,045</b>
<b>AMORTIZATION -FIRE PROTECTION</b>						
1022550	00-226-100	Amortization- Fire Service	\$0	\$0	\$0	\$0
1022560		Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
<b>Department Totals after Depreciation</b>			<b>\$152,864</b>	<b>\$192,914</b>	<b>\$162,259</b>	<b>\$208,045</b>

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

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>EMERGENCY MEASURES</b>						
1022500	00-225-000	Emergency Measures (REMO)	\$1,221	\$3,220	\$3,363	\$3,000
1022500	00-225-100	Assistant Emergency Coordinator	\$2,503	\$3,231	\$2,534	\$2,572
			<b>\$3,724</b>	<b>\$6,451</b>	<b>\$5,897</b>	<b>\$5,572</b>
<b>OTHER PROTECTION SERVICES</b>						
1022900	00-224-250	Fire Inspection Services	\$10,105	\$11,450	\$11,199	\$11,463
1022900	00-229-200	Building Inspectors	\$12,359	\$12,413	\$12,091	\$13,713
1022900	00-229-300	Animal & Pest Control	\$166	\$200	\$113	\$150
			<b>\$22,630</b>	<b>\$24,063</b>	<b>\$23,403</b>	<b>\$25,326</b>
<b>Department Totals</b>			<b>\$26,354</b>	<b>\$30,514</b>	<b>\$29,300</b>	<b>\$30,898</b>
<b>TOTAL PROTECTIVE SERVICES BEFORE DEPRECIATION</b>			<b>\$477,652</b>	<b>\$530,432</b>	<b>\$497,503</b>	<b>\$551,363</b>
<b>DEPRECIATION PROTECTIVE SERVICES</b>			0	0	0	0
			<b>\$477,652</b>	<b>\$530,432</b>	<b>\$497,503</b>	<b>\$551,363</b>

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 TRANSPORTATION SERVICES

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>ADMINISTRATION</b>						
23111	00-231-110	Employee Benefits	\$17,887	\$17,677	\$18,429	\$18,774
23111	00-231-111	PW Administration Salaries	\$27,890	\$28,234	\$28,255	\$27,985
23111	00-231-112	Travel Director of Operations	\$1,760	\$2,000	\$2,107	\$2,200
23111	00-231-113	Telephone- PW Dept	\$1,095	\$1,000	\$1,232	\$1,300
23111	00-231-114	Office Supplies/Memberships	\$145	\$400	\$183	\$200
23180	00-231-120	Liability Insurance	\$5,715	\$6,223	\$6,457	\$6,028
			<b>\$54,492</b>	<b>\$55,534</b>	<b>\$56,663</b>	<b>\$56,487</b>
<b>GENERAL EQUIPMENT</b>						
	00-231-211	Gas & Oil (Skid Steer)	\$1,324	\$1,500	\$840	\$1,000
	00-231-212	Insurance (Skid Steer)	\$351	\$396	\$782	\$408
	00-231-213	Repairs (Skid Steer)	\$3,441	\$4,000	\$4,224	\$5,500
231311	00-231-311	Gas & Oil (5 Ton Truck)	\$3,743	\$4,000	\$4,726	\$4,200
231312	00-231-312	Insurance (5 Ton Truck)	\$1,338	\$1,246	\$1,246	\$1,199
231313	00-231-313	Repairs (5 Ton Truck)	\$8,461	\$8,000	\$7,545	\$9,000
231331	00-231-331	Gas & Oil (1 Ton Truck)	\$1,936	\$2,000	\$2,340	\$2,100
231332	00-231-332	Insurance (1 Ton Truck)	\$1,225	\$1,241	\$1,241	\$1,228
231333	00-231-333	Repairs (1 Ton Truck)	\$2,427	\$3,000	\$3,716	\$5,000
231341	00-231-341	Gas & Oil (Loader)	\$1,834	\$2,000	\$2,454	\$2,300
231342	00-231-342	Insurance (Loader)	\$550	\$601	\$601	\$617
231343	00-231-343	Repairs (Loader)	\$4,026	\$5,000	\$3,584	\$6,000
231351	00-231-351	Repairs Ford Tractor	\$512	\$750	\$613	\$1,000
			<b>\$31,168</b>	<b>\$33,734</b>	<b>\$33,912</b>	<b>\$39,552</b>
<b>SMALL TOOLS</b>						
23140	00-231-400	SmallTools & Equipment	<b>\$174</b>	<b>\$1,000</b>	<b>\$872</b>	<b>\$1,000</b>
<b>WORKSHOPS, YARDS &amp; OTHER BUILDINGS</b>						
23151	00-231-510	P. W. Building - Lights	\$437	\$600	\$427	\$500
23152	00-231-520	P. W. Building - Fuel	\$4,704	\$4,700	\$4,021	\$4,000
23153	00-231-530	P. W. Building - Telephone	\$719	\$750	\$551	\$750
23154	00-231-540	P. W. Building - Insurance	\$1,087	\$1,118	\$1,118	\$1,230
23155	00-231-550	Shed - Oakland Lake+PW Build	\$251	\$2,500	\$95	\$600
23156	00-231-560	Shed - Salt Storage	\$246	\$754	\$254	\$262
			<b>\$7,444</b>	<b>\$10,422</b>	<b>\$6,466</b>	<b>\$7,342</b>
<b>OTHER</b>						
23190	00-231-910	Staff Training	\$81	\$750	\$0	\$750
23190	00-231-900	Other - Safety Clothing	\$654	\$1,500	\$709	\$1,000
			<b>\$735</b>	<b>\$2,250</b>	<b>\$709</b>	<b>\$1,750</b>

TOWN OF MAHONE BAY  
STATEMENT OF REVENUE & EXPENDITURES  
TRANSPORTATION SERVICES

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>ROADS &amp; STREETS</b>						
23231	00-232-310	Salaries	\$38,092	\$42,295	\$43,383	\$45,001
23233	00-232-330	Chloride & Cartage	\$85	\$400	\$0	\$400
23234	00-232-340	Salt & Cartage	\$34,076	\$28,000	\$44,514	\$38,000
23235	00-232-350	Sand & Gravel	\$1,992	\$4,000	\$5,414	\$6,000
23238	00-232-380	Patching Streets/Sidewalks - Materials	\$25,269	\$35,000	\$44,018	\$39,000
23239	00-232-390	Patching Streets - Other	\$3,129	\$3,500	\$3,639	\$4,000
232391	00-232-391	General Supplies & Expense	\$3,196	\$3,200	\$835	\$2,500
232392	00-232-392	Culverts & Ditching	\$59	\$2,500	\$1,885	\$2,500
232395	00-232-395	Rentals	\$2,425	\$4,000	\$8,969	\$6,000
232396	00-232-396	Street Cleaning	\$0	\$1,500	\$1,627	\$2,000
			<b>\$108,323</b>	<b>\$124,395</b>	<b>\$154,284</b>	<b>\$145,401</b>
<b>STREET LIGHTING</b>						
23250	00-232-500	Street Lighting	<b>\$64,066</b>	<b>\$67,878</b>	<b>\$65,870</b>	<b>\$66,000</b>
<b>TRAFFIC SERVICE</b>						
23261	00-232-610	Street Signs	\$362	\$1,500	\$906	\$1,000
23262	00-232-620	Painting Lines	\$7,270	\$7,300	\$7,513	\$6,000
23263	00-232-630	Maintenance to Crossings	\$0	\$2,000	\$0	\$2,000
23264	00-232-640	Engineering Services	\$0	\$1,000	\$0	\$1,000
			<b>\$7,632</b>	<b>\$11,800</b>	<b>\$8,419</b>	<b>\$10,000</b>
<b>PUBLIC TRANSIT</b>						
23510	00-235-100	Public Transit	<b>\$31,183</b>	<b>\$457</b>	<b>\$68</b>	<b>\$0</b>
<b>DEBT CHARGES - TRANS SERV</b>						
23721	00-237-210	Debenture Interest PW	<b>\$5,190</b>	<b>\$4,639</b>	<b>\$4,121</b>	<b>\$2,577</b>
			<b>\$5,190</b>	<b>\$4,639</b>	<b>\$4,121</b>	<b>\$2,577</b>
Department Totals before Depreciation			<b>\$310,407</b>	<b>\$312,109</b>	<b>\$331,384</b>	<b>\$330,109</b>
<b>AMORTIZATION -TRANSPORTATION SERVICES</b>						
1022550	00-237-500	Amortization - Transportation	\$0	\$0	\$0	\$0
1022560	00-237-560	Gain/Loss Sale of Capital Assets	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Department Totals after Depreciation			<b>\$310,407</b>	<b>\$312,109</b>	<b>\$331,384</b>	<b>\$330,109</b>

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

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16	
<b>SEWAGE COLLECTION SYSTEM</b>						
<b>ADMINISTRATION</b>						
24211	00-242-211	SWR - Administration	\$6,097	\$6,274	\$6,279	\$6,663
	00-242-280	Engineering	\$0	\$1,000	\$0	\$1,000
			<u>\$6,097</u>	<u>\$7,274</u>	<u>\$6,279</u>	<u>\$7,663</u>
<b>SEWAGE COLLECTION SYSTEMS</b>						
24221	00-242-210	Salaries	\$16,661	\$22,080	\$10,575	\$15,571
	00-242-220	Engineering	\$0	\$0	\$0	\$0
	00-242-270	Training Costs - SWR	\$1,269	\$1,500	\$87	\$1,300
24223	00-242-230	Material Expense & Contractors	\$3,091	\$8,000	\$2,549	\$6,000
	00-242-235	Monitoring/Testing Fees	\$2,034	\$2,100	\$2,665	\$2,700
	00-242-237	Sewer - Inventory	\$0	\$0	\$0	\$0
24224	00-242-240	Sewer Cleaning Fees	\$1,591	\$3,500	\$8,178	\$7,000
			<u>\$24,646</u>	<u>\$37,180</u>	<u>\$24,054</u>	<u>\$32,571</u>
<b>SEWAGE LIFT STATIONS</b>						
	00-242-245	Maintenance of Pumps	\$421	\$2,000	\$0	\$2,000
24225	00-242-250	Electricity	\$26,783	\$28,370	\$25,409	\$25,400
24226	00-242-260	Insurance	\$982	\$987	\$693	\$534
			<u>\$28,186</u>	<u>\$31,357</u>	<u>\$26,102</u>	<u>\$27,934</u>
<b>SEWAGE TREATMENT &amp; DISPOSAL</b>						
24221	00-242-400	Salaries	\$16,534	\$15,672	\$11,888	\$19,845
	00-242-255	Chemicals-Chlorine	\$2,841	\$5,000	\$5,134	\$5,500
	00-242-410	Repairs/Materials	\$0	\$1,000	\$1,217	\$1,200
24225	00-242-420	Electricity	\$29,298	\$31,041	\$29,369	\$29,300
	00-242-233	Scada Data Lines	\$1,065	\$1,200	\$1,141	\$1,200
24226	00-242-430	Insurance	\$0	\$0	\$294	\$294
			<u>\$49,738</u>	<u>\$53,913</u>	<u>\$49,043</u>	<u>\$57,339</u>
			<u><b>\$108,667</b></u>	<u><b>\$129,724</b></u>	<u><b>\$105,478</b></u>	<u><b>\$125,507</b></u>
<b>GARBAGE &amp; WASTE COLLECTION</b>						
24323	00-243-230	Trucking Costs	\$60,130	\$60,758	\$61,215	\$62,913
24324	00-243-240	Public Area Waste Collection/Disposal	\$7,784	\$7,500	\$7,589	\$7,800
			<u>\$67,914</u>	<u>\$68,258</u>	<u>\$68,804</u>	<u>\$70,713</u>
<b>MUNICIPAL SOLID WASTE SITE</b>						
24331	00-243-310	Joint Services Board (Operating/Capital)	\$83,227	\$81,218	\$93,950	\$94,875
	00-243-330	Trf Reserves Closure Costs	\$0	\$2,648	\$5,058	\$2,649
	00-243-340	JSB-Legal /Consultant Costs	\$0	\$0	\$763	\$1,000
			<u>\$83,227</u>	<u>\$83,866</u>	<u>\$99,771</u>	<u>\$98,524</u>
			<u><b>\$151,141</b></u>	<u><b>\$152,124</b></u>	<u><b>\$168,575</b></u>	<u><b>\$169,237</b></u>
<b>DEBT CHARGES-ENVIRN HEALTH</b>						
24721	00-247-210	Debenture Interest - S&G	<u>\$2,078</u>	<u>\$1,717</u>	<u>\$1,401</u>	<u>\$830</u>
<b>Department Totals before Depreciation</b>			<u><b>\$261,886</b></u>	<u><b>\$283,565</b></u>	<u><b>\$275,454</b></u>	<u><b>\$295,574</b></u>
<b>AMORTIZATION-ENVIRN HEALTH</b>						
24721	00-248-120	Amortization -S&G	\$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>
<b>Department Totals after Depreciation</b>			<u><b>\$261,886</b></u>	<u><b>\$283,565</b></u>	<u><b>\$275,454</b></u>	<u><b>\$295,574</b></u>



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

	Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<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	\$11,446	\$12,000	\$13,236	\$13,500
	<b>\$20,446</b>	<b>\$21,000</b>	<b>\$22,236</b>	<b>\$22,500</b>
Amortization - Public Health Services				
Department Total before Depreciation	<b>\$20,446</b>	<b>\$21,000</b>	<b>\$22,236</b>	<b>\$22,500</b>
Amortization - Public Health Services				
1025450 00-257-500 Amortization -PH	\$0	\$0	\$0	\$0
Department Total after Depreciation	<b>\$20,446</b>	<b>\$21,000</b>	<b>\$22,236</b>	<b>\$22,500</b>

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

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>ENVIRONMENTAL PLANNING &amp; ZONING</b>						
1026140	00261-400	Regional Planning	\$47,513	\$47,407	\$47,398	\$48,215
1026190	00-261-100	Strategic Planning	\$0	\$10,500	\$10,310	\$0
1026190	00-261-150	Climate Change Action Plan	\$280	\$0	\$0	\$0
1026190	00-261-200	Engineering Services	\$315	\$3,500	\$0	\$2,000
1026190	00-261-300	Legal Services/ Advertising	\$213	\$2,000	\$2,197	\$2,000
			\$808	\$16,000	\$12,507	\$4,000
			<b>\$48,321</b>	<b>\$63,407</b>	<b>\$59,905</b>	<b>\$52,215</b>
<b>COMMUNITY DEVELOPMENT</b>						
1026250	00-262-500	RDA/REN/Business Growth	\$0	\$2,000	\$102	\$1,100
	00-262-950	Mahone Bay & Area Chamber	\$0	\$0	\$0	\$0
1026290	00-262-900	Economic Development Other	\$2,614	\$2,000	\$1,564	\$2,000
1026290	00-262-910	Community Ad hoc Committees	\$158	\$11,500	\$2,500	\$14,500
			\$2,773	\$13,500	\$4,064	\$16,500
			<b>\$2,773</b>	<b>\$15,500</b>	<b>\$4,166</b>	<b>\$17,600</b>
<b>Debt Charges</b>						
1026721	00-267-000	Interest on Debt-ED	\$0	\$0	\$0	\$0
<b>OTHER ENVIRONMENTAL SERVICES</b>						
1026910	00-269-100	Tourism	\$8,951	\$8,500	\$8,294	\$15,371
1026990	00-262-400	Public Comfort Stations	\$17,702	\$22,750	\$22,013	\$25,000
1026990	00-262-450	Community Beautification	\$113	\$500	\$0	\$2,000
1026990	00-269-200	Public Receptions	\$648	\$400	\$348	\$500
1026990	00-269-920	Wharf Expenses	\$11,073	\$7,371	\$2,714	\$3,500
			\$29,536	\$31,021	\$25,075	\$31,000
			<b>\$38,487</b>	<b>\$39,521</b>	<b>\$33,369</b>	<b>\$46,371</b>
		<b>Department Totals before Depreciation</b>	<b>\$89,581</b>	<b>\$118,428</b>	<b>\$97,440</b>	<b>\$116,186</b>
<b>Amortization - Environmental Development Services</b>						
1026650	00-269-000	Amortization - ED	\$0	\$0	\$0	\$0
1026660		Gain/Loss on Sale of Capital Assets	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
		<b>Department Totals after Depreciation</b>	<b>\$89,581</b>	<b>\$118,428</b>	<b>\$97,440</b>	<b>\$116,186</b>

NOTE: TWO TOTALS ON THIS PAGE

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

			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>ADMINISTRATION</b>						
27110	00-271-111	Rec Administration Salaries	\$3,048	\$3,137	\$3,139	\$3,332
			<b>\$3,048</b>	<b>\$3,137</b>	<b>\$3,139</b>	<b>\$3,332</b>
<b>PROGRAMS &amp; SERVICES</b>						
27190	00-271-910	Community Grant Program	\$1,500	\$2,000	\$1,000	\$1,500
27190	00-271-920	Special Projects	\$577	\$700	\$418	\$600
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	\$0	\$260	\$260
			<b>\$2,077</b>	<b>\$2,700</b>	<b>\$1,678</b>	<b>\$2,360</b>
<b>PARKS PLAYGROUNDS FIELDS</b>						
27180	00-271-800	Parks Fields Playgrounds	\$7,168	\$8,000	\$3,307	\$7,000
27180	00-271-810	Insurance	\$647	\$707	\$707	\$726
27180	00-271-820	Labour	\$14,068	\$15,000	\$14,468	\$15,000
27180	00-271-830	Travel/Mileage	\$2,200	\$2,500	\$2,252	\$2,500
27130	00-271-935	Swimming Pool Operation	\$9,363	\$9,530	\$9,399	\$9,520
			<b>\$33,446</b>	<b>\$35,737</b>	<b>\$30,133</b>	<b>\$34,746</b>
<b>CULTURAL BUILDINGS &amp; FACILITIES</b>						
27252	00-272-520	SouthShore Regional Library	\$5,636	\$5,712	\$5,712	\$5,712
27270	00-272-700	Heritage Properties	\$1,039	\$2,000	\$50	\$1,000
27275	00-272-750	Mahone Bay Museum	\$6,953	\$7,200	\$7,502	\$7,750
27290	00-272-900	Bandstand Maintenance	\$524	\$1,000	\$897	\$800
			<b>\$14,152</b>	<b>\$15,912</b>	<b>\$14,161</b>	<b>\$15,262</b>
<b>DEBT CHGS- RECREATION &amp; CULTURAL SERVICES</b>						
	00-277-000	Interest on Debt- R&C	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Totals before Depreciation</b>			<b>\$52,723</b>	<b>\$57,486</b>	<b>\$49,111</b>	<b>\$55,700</b>
<b>Amortization - Recreation &amp; Cultural Services</b>						
1026650	00-279-970	Amortization-R&C	\$0	\$0	\$0	\$0
1026660		Gain/Loss on Sale of Capital Assets	\$0	\$0		
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Department Totals after Depreciation</b>			<b>\$52,723</b>	<b>\$57,486</b>	<b>\$49,111</b>	<b>\$55,700</b>

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

FIR/SOE			Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
	<b>EDUCATION</b>					
	EDUCATION					
	28811	00-288-110 Education - Mandatory Contribution	\$356,856	\$367,082	\$367,082	\$382,975

TOWN OF MAHONE BAY  
 STATEMENT OF REVENUE & EXPENDITURES  
 FISCAL SERVICES

**FISCAL SERVICES**

DEBT CHARGES						
SCH H	1061010	00-281-310 Principal Installments or Sinking Fund Reg.	\$66,400	\$66,400	\$66,400	\$66,400
			<b>\$66,400</b>	<b>\$66,400</b>	<b>\$66,400</b>	<b>\$66,400</b>

**TRANSFERS TO/FROM FUNDS**

TRANSFER TO OWN FUNDS & AGENCIES-OTHER FUNDS						
SCH H	1066020	00-282-210 Special Reserve Fund - Capital	\$108,500	\$0	\$90,000	\$0
SCH H	1066020	00-282-220 Special Reserve Fund-Equipment	\$104,542	\$62,000	\$93,300	\$8,867
SCH H	1066010	00-282-230 Special Reserve Fund-Operating	\$22,500	\$11,000	\$16,000	\$0
SCH H	1066010	00-282-235 Special Reserve Op -Round Up Fund	\$0	\$0	\$0	\$0
SCH H	1066030	00-282-240 General Capital Fund (from Revenue)	\$83,100	\$161,100	\$113,951	\$164,100
SCH H	1068010	00-282-310 Water Utility Levy (Infrastructure Funds)	\$25,000	\$25,000	\$25,000	\$25,000
			<b>\$343,642</b>	<b>\$259,100</b>	<b>\$338,251</b>	<b>\$197,967</b>

TRANSFER FROM RESERVES						
SCH H	1069095	00-191-200 Use of Prior Year's Surplus	\$0	\$0	\$0	\$15,000
SCH H	1067010	00-191-250 Transfer- Operating Reserve		\$15,250	\$0	\$0
SCH H	1067010	00-191-300 Transfers-Capital Reserves	\$0	\$2,648	\$0	\$0
SCH H	1067010	00-191-400 Transfers-Equipment Reserve	\$0	\$0	\$0	\$0
SCH H	1068020	00-191-900 Other (Dividend E/Light)	\$0	\$0	\$0	\$0
SCH H	1068010	00-191-950 Other (Dividend Water)	\$0	\$0	\$0	\$0

TOTAL LOCAL GOVERNMENTS			<b>\$0</b>	<b>\$17,898</b>	<b>\$0</b>	<b>\$15,000</b>
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Department Totals			<b>(\$343,642)</b>	<b>(\$241,202)</b>	<b>(\$338,251)</b>	<b>(\$182,967)</b>
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**NOTE 3 TOTALS ON THIS PAGE**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2015/16**

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

	<b>BUDGET</b>
Infrastructure Charges	158,000
Deed transfer tax	45,000
<b>Tax Rate</b>	<b>27,500</b>
<b>Net Revenue Available</b>	<b><u>230,500</u></b>

**Town of Mahone Bay Capital Budget Considerations**

	<b>BUDGET</b>
<b>Debt Charges 2015/16</b>	<b>Principal</b>
	<b>66,400</b>

	<b>BUDGET</b>
Radio Tower Building & Wiring	10,000
Facilities Building Design	50,000
Jaws of Life - FIRE DEPT	42,500
Storm Water Drainage Problem -Post Office	50,000
Engineering- Storm Water Drainage Problem -Fairmount Street	5,000
Water Drainage Issue -RPS (740 Main) Phase 2	10,000
New Sewer Services	5,000
Engineering Concept Edgewater Harbour Protection/Walkway	175,000
Bridge/Road Improvements Kinburn Str Approach/Retaining Wall	50,000
Culvert Replacements	10,000
Video Monitoring - (Town Facilities)	5,000
Cul to Sac - Fairmount Inc Legal	20,000
Paving Streets - Edgewater -Monument to United Church	540,000
Pond St - Milling and Repaving	30,000
Repairs to 47ph Pump Stn #3 Pump 1	15,000
Repairs to 47ph Pump Stn #3 Pump 2	14,000
Repairs to 47ph Pump Stn #3 Pump 3	13,000
Repairs to ??ph Pump Stn #2 Pump 2	3,700
Repairs to ??ph Pump Stn #1 Pump 1	3,500
Replace ??? Pump Stn#1 Pump 2	8,700
<b>TOTAL CAPITAL PROJECTS 2015/16</b>	<b><u>1,060,400</u></b>

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2015/16**

**Financing Netted against Capital**

Capital Borrowing	(400,000)
Capital Contributions	(5,000)
Emergency Responders Fund	-20,000
Capital Grant - Environment	-87,500
Internal Capital Borrowing	
PCAP Grant	-25,000
Capital Reserve	-147,688
Gas Tax Grant	-73,612
Electric Light Dividend	
Equipment Reserve/ Fire Dept	-32,500
Equipment Reserve/Other	-55,000
Operating Reserve	0
Operating Surplus	-50,000
<b>TOTAL CAPITAL REVENUE</b>	

**Capital/Revenue**

-896,300

NET Capital 2015/16 including Debt Cf      **00-282-240**

164,100

UNALLOCATED FUNDS

0

**Transfer to Equipment Reserves for 2015/16**

Should not have elin  
Council to reduce ta

Reserve for Wharf Repairs	0
Playground Equipment Reserve	0
Fire Fighting Equipment	0
General Equipment Reserve	8,867

**Total Trf to Equip Reserve 2015/16**

8,867

**Transfer to Water Utility (Infrastructure Funds)**

Transfer to Water Utility

25,000

**Transfer to Operating Reserve for 2015/16**

0

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2015/16**

**Total TOWN CAPITAL 2014/15 Gross  
Total TOWN CAPITAL 2014/15 Net**

**OTHER CAPITAL (NOT IN BUDGET)**

Turnabout Stovepipe Lane		10,000
Sewer Stovepipe Lane		25,000
Water Stovepipe Lane		25,000
Fire Station/Tennis Club Parking Improvements		
Replace Bridge Kinburn Street		1,000,000
Shoreline Project - Edgewater Street		1,200,000
Wharf Improvements/Changes		????
New Surface -Tennis Courts		110,000
New Style Playground		10,000
Ernst Brook Bank (Town Portion)	<b>DOE/Drugstore Involved</b>	????
Variable Controls Sewer Pumps Stn 3		????
Variable Controls STP Blowers		????
Wind Farm Assessment/Corp Set up Costs		????

**Water Utility 2015/16**

		<b>BUDGET</b>
<b>Water Principal Debt Charges</b>	<b>Principal</b>	<u><b>58,300</b></u>
<b>Water Utility Capital Expenditures</b>		<b>Budget</b>
Land Purchase Watershed		0
New Water Services		5,000
Water Isolation Valve		6,000
New Water Meters		5,000
VAN		30,000
Chlodine Analyser		4,000
Pump Meters		0
	<b>Total</b>	<u><b>50,000</b></u>
<b>Financing of Water Projects</b>		
Contributions		-5,000
Depreciation Funds		-45,000
Build Canada Fund		0
Infrastructure Grant		0
Other Grant		0
Capital Loan		0
	<b>Total Financing</b>	<u><b>-50,000</b></u>
<b>Net Capital from Revenue</b>	<b>10-229-400</b>	<u><b>0</b></u>
<b>Total Water Capital (Projects &amp; Debt Charges)</b>		<u><b>108,300</b></u>

**Note: Depreciation Funds also used for Principal Debt Charges**

**TOWN OF MAHONE BAY CAPITAL BUDGETS  
2015/16**

**Electric Utility 2015/16**

	<b>BUDGET</b>
New Meters	5,200
Replace Defective Cutouts	4,000
Transformers	3,500
New Street Lights	32,000
Various Capital Line Work	20,000
Reclosers Substation (2)	6,000
Total Capital for 2015/16	<u>70,700</u>

Electric Utility - Capital Funding Sources

	BUDGET	ACTUAL
<b>Capital Contributions</b>		
Depreciation Funds	-40,000	
Capital Loan	0	
Electric Surplus	-30,700	
Total Revenue 2015/16	<u>-70,700</u>	
<b>Net: Capital/Revenue 2015/16</b>	<u>0</u>	
<b>20-635-000</b>		

Possible Utility Costs to prepare for Automatic Scheduling Power 15/16  
 Renewables to Retail Legislation will be reviewed by the Town  
 AREA Wind Energy comes on Line 2015/16  
 AREA - Possible development of remaining 3 Turbine Sites  
 Legislation Changes now allows Utilities and Municipalities to offer Energy saving Loans to Residents  
 AREA Supply of Power Contract with Minas a possibility  
 At some Point Hawthorn Hill Street Lights to be installed



TOWN OF MAHONE BAY  
WATER UTILITY  
SUMMARY of REVENUE & EXPENDITURES

\$

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
<b>OPERATING REVENUE</b>					
11000	Metered Sales	\$349,904	\$370,199	\$379,268	\$411,506
12000	Flat Rate Sales	\$0	\$0	\$0	\$0
13000	Public Fire Protection	\$71,755	\$80,678	\$80,678	\$98,111
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	\$9,750	\$10,500	\$10,368	\$10,575
		<b>\$432,849</b>	<b>\$462,817</b>	<b>\$471,754</b>	<b>\$521,632</b>
<b>OPERATING EXPENDITURE</b>					
21000	Source of Supply	\$436	\$500	\$394	\$500
22000	Pumping	\$20,245	\$21,798	\$14,776	\$21,466
23000	Water Treatment	\$128,397	\$135,683	\$119,729	\$137,523
24000	Transmission & Distribution	\$83,555	\$106,765	\$77,351	\$98,880
25000	Administration & General	\$105,347	\$120,489	\$107,773	\$127,032
26000	Depreciation	\$36,760	\$50,000	\$52,000	\$55,000
27000	Taxes	\$626	\$1,500	\$629	\$1,000
28000	Other Operating Expenditures	\$0	\$0	\$0	\$0
		<b>\$375,366</b>	<b>\$436,735</b>	<b>\$372,652</b>	<b>\$441,401</b>
	<b>OPERATING PROFIT</b>	<b>\$57,483</b>	<b>\$26,082</b>	<b>\$99,102</b>	<b>\$80,231</b>
18000	Non- Operating Revenue	<b>\$55,861</b>	<b>\$59,300</b>	<b>\$62,008</b>	<b>\$58,300</b>
29000	Non-Operating Expenditures	<b>\$92,927</b>	<b>\$99,534</b>	<b>\$97,640</b>	<b>\$95,368</b>
	<b>Excess of Revenue Over Expenditur</b>	<b>\$20,417</b>	<b>(\$14,152)</b>	<b>\$63,470</b>	<b>\$43,163</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
STATEMENT OF OPERATING REVENUE

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
11000	METERED SALES				
11100	10-211-100 Residential	\$232,597	\$246,088	\$250,141	\$271,403
11200	10-211-200 Commercial	\$117,307	\$124,111	\$129,127	\$140,103
11300	Industrial	\$0	\$0	\$0	\$0
11400	Vessels	\$0	\$0	\$0	\$0
		<b>\$349,904</b>	<b>\$370,199</b>	<b>\$379,268</b>	<b>\$411,506</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	\$71,755	\$80,678	\$80,678	\$98,111
13200	Private Fire Protection (Other Municipi	\$0	\$0	\$0	\$0
13300	Private Fire Protection (Other)	\$0	\$0	\$0	\$0
		<b>\$71,755</b>	<b>\$80,678</b>	<b>\$80,678</b>	<b>\$98,111</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	\$6,250	\$5,000	\$4,892	\$4,400
17200	10-217-200 Rent (Aliant & Eastlink)	\$3,500	\$5,500	\$5,476	\$6,175
		<b>\$9,750</b>	<b>\$10,500</b>	<b>\$10,368</b>	<b>\$10,575</b>
	<b>TOTAL</b>	<b>\$432,849</b>	<b>\$462,817</b>	<b>\$471,754</b>	<b>\$521,632</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 18000 NON-OPERATING REVENUE

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
18000	NON-OPERATING REVENUE				
18100	Jobbing & Contract	\$0	\$0	\$0	\$0
18200	10-218-200 Interest	\$975	\$1,000	\$1,156	\$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		
18600	10-218-600 Transfer From Depreciation Fund	\$27,800	\$33,300	\$32,300	\$32,300
18900	10-218-900 Other	\$2,086	\$0	\$3,552	\$0
		<b>\$55,861</b>	<b>\$59,300</b>	<b>\$62,008</b>	<b>\$58,300</b>
	<b>TOTAL REVENUE</b>	<b>\$488,710</b>	<b>\$522,117</b>	<b>\$533,762</b>	<b>\$579,932</b>

TOWN OF MAHONE BAY  
 WATER UTILITY  
 21000 SOURCE OF SUPPLY

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
21100	10-211-150 SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$0
21200	OPERATING LABOR	\$0	\$0	\$0	\$0
21300	OPERATION SUPPLIES & EXPENS	\$0	\$0	\$0	\$0
21400	MAINTENANCE OF PLANT				
21410	Reservoirs	\$0	\$0	\$0	\$0
21420	10-214-200 Intakes	\$436	\$500	\$394	\$500
21430	Wells & Springs	\$0	\$0	\$0	\$0
21440	Other	\$0	\$0	\$0	\$0
		<b>\$436</b>	<b>\$500</b>	<b>\$394</b>	<b>\$500</b>
21500	WATER PURCHASED	\$0	\$0	\$0	\$0
21600	RENTS	\$0	\$0	\$0	\$0
21900	OTHER	\$0	\$0	\$0	\$0
	TOTAL	<b>\$436</b>	<b>\$500</b>	<b>\$394</b>	<b>\$500</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
22000 PUMPING

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
22100	10-222-100 SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$2,500
22200	10-222-200 OPERATING LABOR	\$4,819	\$5,158	\$4,145	\$3,966
22300	10-222-300 FUEL	\$0	\$0	\$0	\$0
22400	10-222-400 POWER PURCHASED	\$12,868	\$13,640	\$10,365	\$12,000
22500	MAINTENANCE OF PLANT				
22510	10-222-510 Structures & Improvements	\$0	\$0	\$0	\$0
22520	10-222-520 Pumping Equipment	\$2,558	\$3,000	\$266	\$3,000
		\$2,558	\$3,000	\$266	\$3,000
22600	RENTS	\$0	\$0	\$0	\$0
22900	10-222-900 OTHER	\$0	\$0	\$0	\$0
	TOTAL	\$20,245	\$21,798	\$14,776	\$21,466

TOWN OF MAHONE BAY  
 WATER UTILITY  
 23000 WATER TREATMENT

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
23100	SUPERVISION & ENGINEERING				
10-223-100	Treatment - Supervision & Engin.	\$0	\$0	\$0	\$2,500
10-241-100	WTR - Administration Salaries	\$12,193	\$12,549	\$12,558	\$16,658
		<b>\$12,193</b>	<b>\$12,549</b>	<b>\$12,558</b>	<b>\$19,158</b>
23200	10-223-200 OPERATING LABOR	<b>\$19,753</b>	<b>\$20,634</b>	<b>\$16,580</b>	<b>\$15,865</b>
23300	OPERATION SUPPLIES & EXPENSES				
23310	10-223-310 Chemicals & Additives	\$39,164	\$40,000	\$34,392	\$40,000
23390	10-223-390 Water Testing Fees	\$8,445	\$7,000	\$8,011	\$8,000
		<b>\$47,609</b>	<b>\$47,000</b>	<b>\$42,403</b>	<b>\$48,000</b>
23400	MAINTENANCE OF PLANT				
23410	10-223-410 Treatment Structures & Improvemen	\$490	\$2,000	\$1,378	\$2,000
23410	10-223-415 Fuel & Electricity	\$40,225	\$44,000	\$39,874	\$42,000
	10-223-418 Internet/ Scada	\$1,010	\$1,500	\$1,163	\$2,500
23420	10-223-420 Treatment - Equipment	\$7,117	\$8,000	\$5,773	\$8,000
		<b>\$48,842</b>	<b>\$55,500</b>	<b>\$48,188</b>	<b>\$54,500</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>\$128,397</b>	<b>\$135,683</b>	<b>\$119,729</b>	<b>\$137,523</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
24000 TRANSMISSION & DISTRIBUTION

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
24100	10-224-100 SUPERVISION & ENGINEERING	\$0	\$0	\$0	\$2,500
24200	MAPS & RECORDS	\$0	\$0	\$0	\$0
24300	OPERATION LABOR				
24310	10-224-310 Mains	\$72,282	\$77,377	\$59,383	\$59,492
		<b>\$72,282</b>	<b>\$77,377</b>	<b>\$59,383</b>	<b>\$59,492</b>
24400	MAINTENANCE OF PLANTS				
24410	10-224-410 Reservoirs	\$227	\$2,000	\$0	\$8,000
	10-224-415 Storage Building	\$0	\$0	\$0	\$0
24420	10-224-420 Structures & Improvements	\$0	\$1,000	\$0	\$1,000
24430	10-224-430 Distribution Mains	\$2,598	\$8,000	\$7,389	\$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	\$944	\$6,000	\$2,998	\$6,000
24440	10-224-492 Meters	\$369	\$500	\$1,116	\$1,000
24440	10-224-493 Hydrants	\$0	\$1,000	\$1,023	\$2,000
		<b>\$4,138</b>	<b>\$19,500</b>	<b>\$12,526</b>	<b>\$27,000</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	\$6,374	\$8,888	\$4,920	\$8,888
24800	10-224-800 SHOP EXPENSES	\$761	\$1,000	\$522	\$1,000
24900	10-224-900 OTHER	\$0	\$0	\$0	\$0
	<b>TOTAL</b>	<b>\$83,555</b>	<b>\$106,765</b>	<b>\$77,351</b>	<b>\$98,880</b>

TOWN OF MAHONE BAY  
WATER UTILITY  
5000 ADMINISTRATION & GENERAL

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
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	\$3,272	\$2,000	\$225	\$1,500
25190	10-225-190 Other	\$0	\$0		
		<b>\$3,272</b>	<b>\$2,000</b>	<b>\$225</b>	<b>\$1,500</b>
25200	SALARIES				
25220	10-225-220 Allocated	\$49,957	\$50,748	\$48,707	\$54,841
25290	10-225-290 Officers & Executives	\$6,425	\$6,425	\$6,425	\$6,425
		<b>\$56,382</b>	<b>\$57,173</b>	<b>\$55,132</b>	<b>\$61,266</b>
25300	GENERAL OFFICE EXPENSES				
25320	10-225-320 Training Costs/Health & Safety (25%	\$619	\$3,500	\$1,847	\$3,500
25330	10-225-330 General Office	\$333	\$500	\$401	\$500
25340	10-225-340 Allocated Office Expenses	\$12,696	\$13,000	\$13,068	\$13,000
25330	10-225-350 Advertising	\$112	\$500	\$217	\$500
25330	10-225-360 Mileage Water Staff	\$353	\$1,500	\$359	\$1,500
25330	10-225-370 Telephone/Internet	\$2,693	\$3,500	\$2,787	\$3,500
	Accrued Vacation Pay	\$0	\$200	(\$1,046)	\$1,179
25330	10-225-380 Employee Benefits	\$16,059	\$22,095	\$19,013	\$22,527
		<b>\$32,865</b>	<b>\$44,795</b>	<b>\$36,646</b>	<b>\$46,206</b>
25400	PROFESSIONAL FEES				
25410	10-225-410 Auditors	\$4,700	\$8,000	\$7,597	\$8,000
25420	10-225-420 Legal	\$0	\$0	\$0	\$2,000
25430	10-225-430 Special Services	\$0	\$0	\$0	\$0
		<b>\$4,700</b>	<b>\$8,000</b>	<b>\$7,597</b>	<b>\$10,000</b>
25500	10-225-500 REGULATORY EXPENSES	<b>\$1,049</b>	<b>\$1,200</b>	<b>\$852</b>	<b>\$1,000</b>
25600	10-225-600 INSURANCE	<b>\$7,079</b>	<b>\$7,321</b>	<b>\$7,321</b>	<b>\$7,060</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>\$105,347</b>	<b>\$120,489</b>	<b>\$107,773</b>	<b>\$127,032</b>
26000	10-226-000 DEPRECIATION	<b>\$36,760</b>	<b>\$50,000</b>	<b>\$52,000</b>	<b>\$55,000</b>
27000	10-227-000 TAXES	<b>\$626</b>	<b>\$1,500</b>	<b>\$629</b>	<b>\$1,000</b>



TOWN OF MAHONE BAY  
WATER UTILITY  
29000 NON-OPERATING EXPENDITURES

		Actual 2013/14	Budget 2014/15	Actual 2014/15	Budget 2015/16
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	\$8,300	\$8,300	\$8,300
29120	10-229-120 Sinking Fund	\$0	\$0	\$0	\$0
		<b>\$52,800</b>	<b>\$58,300</b>	<b>\$58,300</b>	<b>\$58,300</b>
29200	10-229-200 INTEREST ON LONG TERM DEBT	<b>\$34,383</b>	<b>\$33,005</b>	<b>\$32,096</b>	<b>\$31,485</b>
29300	OTHER INTEREST				
29320	10-229-300 Non-Oper.-Other Interest	\$88	\$250	\$67	\$250
29310	10-293-100 Bank Charges	\$0	\$0	\$0	\$0
29320	10-293-200 Short Term Borrowing	\$5,147	\$6,300	\$5,544	\$3,833
29330	10-293-300 Interfund	\$509	\$1,679	\$1,633	\$1,500
		<b>\$5,744</b>	<b>\$8,229</b>	<b>\$7,244</b>	<b>\$5,583</b>
29400	10-229-400 CAPITAL EXPENDITURES OUT OF REVENUE	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
29900	10-229-900 OTHER	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	TOTAL	<b>\$92,927</b>	<b>\$99,534</b>	<b>\$97,640</b>	<b>\$95,368</b>

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

			Actual	Budget	Actual	Budget
			2013/14	2014/15	2014/15	2015/16
<b>REVENUE</b>						
501	20-501-000	Domestic Service-Sales	\$893,193	\$933,169	\$953,378	\$953,000
502	20-502-000	Commercial Service-Sales	\$76,331	\$79,747	\$69,731	\$76,000
504	20-504-000	Industrial Power-Sales	\$789,217	\$824,539	\$778,993	\$789,000
505	20-505-000	Street Lighting	\$69,449	\$72,557	\$71,414	\$69,414
510	20-510-000	Misc Revenue (Conn Charges)	\$3,216	\$4,000	\$3,095	\$3,300
510	20-510-100	Electrical Wiring Permit Fees	\$5,644	\$6,000	\$3,746	\$3,500
511	20-511-000	Interest on Overdue Accounts	\$5,852	\$6,000	\$5,925	\$6,000
523	20-523-000	Non-Operating Revenue				
		Interest Revenue	\$0	\$0	\$0	\$0
530	20-530-000	Non-Operating Revenue				
		Other	\$12,533	\$12,000	\$15,981	\$13,000
550	20-550-000	Transfer from Depreciation Funds	\$0	\$0	\$0	\$0
<b>TOTAL REVENUE</b>			<b>\$1,855,435</b>	<b>\$1,938,012</b>	<b>\$1,902,263</b>	<b>\$1,913,214</b>
<b>EXPENDITURES</b>						
Power Purchased						
611	20-611-000	Power Purchased -NSPI	\$1,496,028	\$1,564,260	\$1,527,749	\$1,523,518
	20-611-300	Power Purchased -AREA	\$0	\$0	\$0	\$0
	20-611-600	Power Purchased - Imports	\$0	\$0	\$0	\$0
			<b>\$1,496,028</b>	<b>\$1,564,260</b>	<b>\$1,527,749</b>	<b>\$1,523,518</b>
Transmission Costs						
	20-612-000	NSPI OATT Tarriffs/	\$0	\$0	\$0	\$0
			<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
Distribution Costs						
614	20-614-000	Supervision Salaries	\$12,193	\$12,549	\$12,558	\$9,995
614.1	20-614-100	Salaries	\$85,609	\$79,925	\$93,718	\$87,828
620.4	20-620-420	Staff Mileage	\$249	\$400	\$201	\$400
		Accrued Vacation Pay	\$0	\$100	\$171	\$1,468
620.9	20-620-900	Employee Benefits	\$31,855	\$30,934	\$27,412	\$30,039
	20-614-150	Engineering/Consultants	\$0	\$0	\$0	\$0
	20-614-175	Contracted Services -Operating	\$0	\$4,000	\$796	\$5,000
614.2	20-614-200	Supplies	\$1,659	\$3,000	\$875	\$2,000
	20-614-250	Inventory Purchases	\$0	\$0	\$0	\$0
	20-614-260	Staff Communications -Cell Phones	\$100	\$500	\$113	\$500
	20-614-270	Electrical Inspection Services	\$4,496	\$2,500	\$3,377	\$500
614.3	20-614-300	Meters Expenses	\$2,864	\$3,000	\$5,380	\$5,000
	20-614-320	Maintenance of Transformers	\$0	\$400	\$930	\$500
614.4	20-614-400	Reading Meters	\$0	\$0	\$3,000	\$3,000
614.5	20-614-500	Street Light Expense	\$1,888	\$2,000	\$191	\$1,200
614.6	20-614-600	Small Tools	\$192	\$500	\$765	\$2,500
614.7	20-614-700	Vehicle Expense	\$18,433	\$18,000	\$19,864	\$16,000
620.7	20-620-700	Training Costs/Health & Safety (25%)	\$2,089	\$1,500	\$864	\$1,500
614.8	20-614-800	Other Expense	\$0	\$0	\$2,069	\$1,000
	20-614-850	Rental Town Property for Poles Lines	\$24,000	\$24,480	\$24,480	\$24,480
			<b>\$185,627</b>	<b>\$183,788</b>	<b>\$196,764</b>	<b>\$192,910</b>

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

			Actual	Budget	Actual	Budget
			2013/14	2014/15	2014/15	2015/16
Administration						
	20-620-050	Executive Salaries	\$19,274	\$19,274	\$19,274	\$16,064
620.1	20-620-100	Accounting Salaries & CAO	\$82,957	\$88,993	\$85,643	\$79,409
620.2	20-620-200	Auditors	\$6,800	\$12,000	\$11,396	\$12,000
620.4	20-620-400	Bad Debt Expense	\$2,483	\$6,500	\$11,588	\$6,500
620.4	20-620-410	Electric Light Coop Costs	\$1,402	\$2,000	\$279	\$1,000
620.4	20-620-430	Photocopy Lease/Rental	\$5,404	\$3,680	\$3,225	\$3,225
620.4	20-620-450	Computer Maintenance	\$4,890	\$4,387	\$4,155	\$3,852
	20-620-460	Legal Services	\$0	\$0	\$0	\$0
	20-620-490	Office Costs Shared	\$25,704	\$26,320	\$26,316	\$26,320
620.5	20-620-500	Misc Office Expenses	\$982	\$1,000	\$370	\$800
620.5	20-620-510	Insurance	\$9,438	\$9,724	\$9,568	\$10,125
620.8	20-620-800	Regulatory Expense	\$2,071	\$2,300	\$2,102	\$2,200
			<b>\$161,405</b>	<b>\$176,178</b>	<b>\$173,916</b>	<b>\$161,495</b>
631	20-631-000	Taxes	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
632	20-632-000	Depreciation of Plant	<b>\$33,130</b>	<b>\$32,000</b>	<b>\$34,000</b>	<b>\$35,000</b>
635	20-635-000	Capital Expense From Revenue	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
	20-637-000	Interest Expense	<b>\$711</b>	<b>\$1,000</b>	<b>\$1,498</b>	<b>\$1,000</b>
TOTAL EXPENDITURES			<b>\$1,876,901</b>	<b>\$1,957,226</b>	<b>\$1,933,927</b>	<b>\$1,913,923</b>
Surplus (Deficit)			(\$21,466)	(\$19,214)	(\$31,664)	(\$709)
TOTAL			<b>\$1,855,435</b>	<b>\$1,938,012</b>	<b>\$1,902,263</b>	<b>\$1,913,214</b>

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

	2013/14	2014/15	2014/15	2015/16
	ACTUALS	BUDGET	ACTUALS	BUDGET
<b>Revenue</b>				
Investment income	\$ 1,316	\$ 1,500	\$ 2,038	\$ 1,600
Grant from Town	\$ 5,000	\$ 4,000	\$ 4,000	\$ 3,500
Donations	\$ 405	\$ -	\$ 25	\$ -
Perpetual Care/Sale of Lots	5,370	3,000	1,950	2,800
Interment Fees	-	500	1,600	500
Monument Fees	-	-	100	100
	12,091	9,000	9,713	8,500
<b>Expenditures</b>				
Signage	830	500	-	500
Mowing and grounds upkeep	6,701	6,800	6,020	6,800
Administration/Legal/Audit	900	900	1,421	900
	8,431	8,200	7,441	8,200
Deficiency of revenue over expenditures	\$ 3,660	\$ 800	\$ 2,272	\$ 300

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

	2013/14	2014/15	2014/15	2015/16
	ACTUALS	BUDGET	ACTUALS	BUDGET
<b>Revenue</b>				
Investment income	\$ 2,421	\$ 2,300	\$ 2,680	\$ 2,300
Grant from Town	\$ 4,000	\$ 5,000	\$ 5,000	\$ 5,500
Donations	\$ 302	\$ 300	\$ 150	\$ 150
Perpetual care	-	-	-	-
Annual upkeep	30	30	30	30
	6,753	7,630	7,860	7,980
<b>Expenditures</b>				
Improvements/Grounds Upkeep	-	-	1,333	2,200
Mowing	6,151	6,000	5,787	4,700
Administration/Legal/Audit	900	900	900	900
	7,051	6,900	8,020	7,800
Deficiency of revenue over expenditures	\$ (298)	\$ 730	\$ (160)	\$ 180